

# Nama Khoi **LOCAL** Municipality

**MID-YEAR ASSESSMENT (SECTION 72)**

**2024-25**

## **Format and contents of in-year reports**

1. A municipality's in-year report must have all headings in the sequence shown in the table of contents below, contain the information described in this Schedule, and be appropriately numbered, considering any guidelines issued by the Minister in terms of section 168(1) of the Act.

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## **PURPOSE**

The report's purpose is for the Council to consider the 2024-25 mid-year budget and performance assessment for the 2024-25 financial year and, based on the information presented, decide to approve an Adjustment Budget.

## **Authority**

Council

## **LEGAL / STATUTORY REQUIREMENTS**

Municipal Finance Management Act No 6, 2003 Chapter 8, Section 72

## **BACKGROUND**

In terms of Section 72, of the Municipal Finance Management Act No. 56, 2003, Chapter 8, the accounting officer of the municipality must by 25 January of each year submit a mid-year performance assessment report of the municipality of the mayor of the municipality.

In terms of Section 54 (1), (2) and (3) of the Municipal Finance Management Act No. 56, 2003 Chapter 7, the following applies: -

“(1) on receipt of a statement or report by the accounting officer of the

Municipality in terms of section 72, the mayor must -

(a) Consider the statement or report.

(b) Check whether the municipality's approved budget is implemented by the service delivery and budget implementation plan.

(c) Issue any appropriate instruction to the accounting officer to ensure -

(i) That the budget is implemented by the service delivery and budget implementation plan; and

(ii) That spending of funds and revenue collection proceeds by the budget

(d) Submit a report to the Council by 31 January 2023

In terms of Section 34: Publication of mid-year budget performance assessments –

- (1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
- (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including –
  - (a) Summaries in the alternate language predominant in the community, and
  - (b)** Information relevant to each ward in the municipality

## **PART 1 – IN-YEAR REPORT**

### **Section A**

- **Mayor Report**

To be added as an Attachment

### **Recommendation by the Mayor**

To be added as an Attachment

### **Section B**

#### **Notifications**

The financial system's Adjustment Budget assessment report shows the key areas where the municipality must correct errors in the Original Budget. These include budget errors, data string errors, zero expenditure votes, and overspending votes.

Rollover for grants was approved and others were repaid

The salary budget is not aligned with Organogram

Kleinzee town currently not part of the municipality's budget

## **Recommendations from Municipal Management**

The Council takes cognizance of the Mid-Year and Performance Assessment as tabled in terms of Section 72 of the Municipal Finance Management Act.

The Council takes cognizance of the Original Budget Assessment

Departments will be given their respective budget and they will be responsible for correcting errors and also making sure that they appropriately budget for the remainder of the financial year

The municipal management ensures that the zero-expenditure budget is used to fund the overspending expenditure votes.

Capital budget to be aligned with the expected funding sources

The organogram is to be aligned with the salary budget

Errors made or items excluded in the Original Budget to be corrected and added to the Adjustment Budget

Kleinzee town to be added to the Municipal Budget

Council approves the drafting of an Adjustment Budget

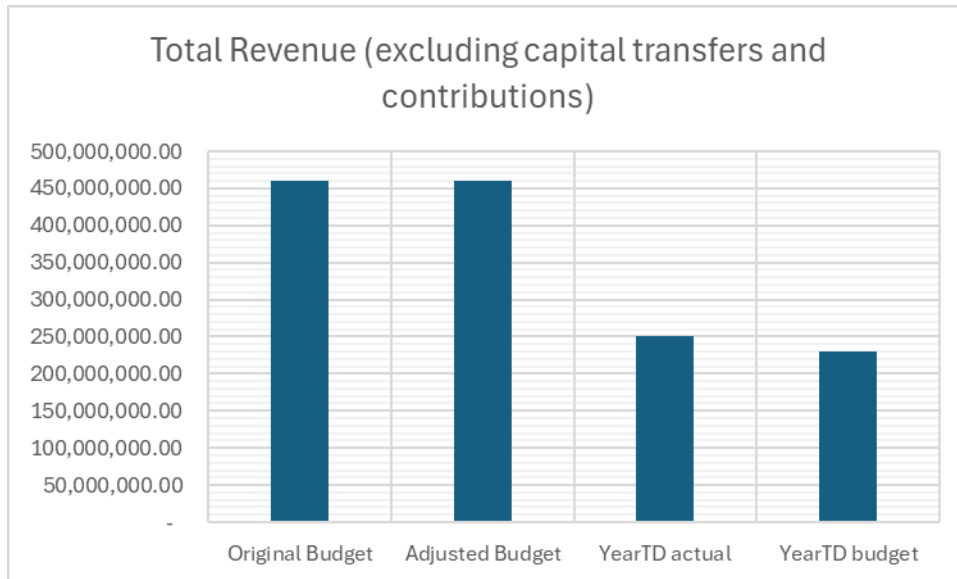
## **Comments on Adjustment Budget**

Regulation 23(1) of the Municipal Budget and Reporting Regulations provides, inter alia for the following: "An Adjustment budget may be tabled in the Municipal Council at any time after the Mid-Year Budget and Performance Assessment has been tabled in the Council, but no later than 28 February of each year.

An Adjustment budget is the revision of an approved annual budget, usually by the utilization of savings in one vote towards spending under another vote. Furthermore, except under certain circumstances only one adjustment budget in the Municipal Council during the financial year. Accordingly, a report on adjustments to the budget will be submitted for consideration by the Council at its meeting to be held at the latest on 28 February 2025.

## SECTION C – EXECUTIVE SUMMARY

NC062 Nama Khoi - Table C1 Monthly Budget Statement Summary - Mid Year Assessment 2024-25						
Description	Budget Year 2024/25					
	Original Budget	Adjusted Budget	YearTDactual	YearTDbudget	YTD variance	YTD variance%
<b>Financial Performance</b>						
Total Revenue (excluding capital transfers and contributions)	459,561,281.00	459,561,281.00	250,940,721.00	229,780,644.00	21,160,077.00	109.21
Total Expenditure	454,758,149.00	454,758,242.00	173,203,799.13	227,379,285.00	-54,175,485.87	76.17
Surplus/(Deficit)	4,803,132.00	4,803,039.00	77,736,921.87	2,401,359.00	75,335,562.87	
Transfers and subsidies- capital (monetary allocations)	26,322,000.00	50,765,000.00	5,921,624.00	21,308,672.00	-15,387,048.00	
Surplus/ (Deficit) for the year	31,125,132.00	55,568,039.00	83,658,545.87	23,710,031.00	59,948,514.87	



### Notes on Revenue

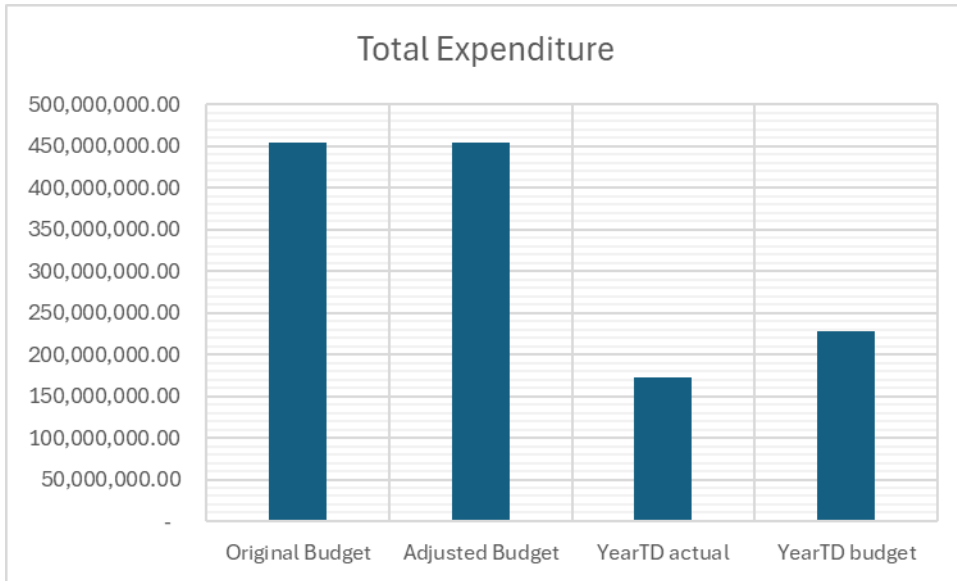
#### From the table above the following conclusions can be made:

The municipality billed 9.21% more than the anticipated budget, more details will be provided in revenue by source analysis.

*Please refer to in-year budget tables statements tables and number 11 of this report for a thorough explanation of each vote and variance*

#### Remedial or corrective steps

The municipality needs to ensure that all revenue billed results in actual cash. The municipality must ensure that the accounts issued are correct and that the consumer database is up to date. The municipality must make sure revenue not included in the Original Budget corrected in the Adjustment Budget.



### Notes on Expenditure

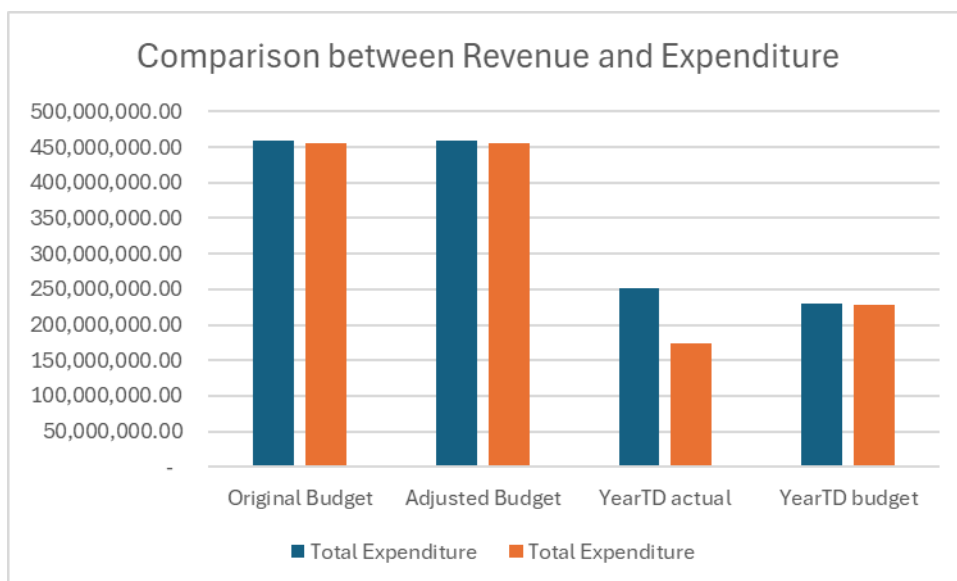
#### From the table above the following conclusions can be made:

The municipality spent 23.83 % less than the anticipated budget, more details will be provided in expenditure by type analysis.

*Please refer to the in-year budget table statements tables and number 11 of this report for a thorough explanation of each vote and variance.*

#### **Remedial or corrective steps**

At this stage, there are line items that are overspent. The heads of Departments must ensure that they take control of their respective budgets and ensure that they do the necessary planning to avoid overspending at year-end. Errors made in the Original Budget must be corrected in the Adjustment Budget



### Summary of Capital Expenditure/Grant Register

Capital Expenditure Mid-Year Assessment 2024-25						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Capital expenditure &amp; funds sources</b>						
<b>Capital expenditure</b>	<b>28,122,000</b>	<b>57,388,613</b>	<b>8,919,582</b>	<b>23,816,549</b>	<b>- 14,896,967</b>	<b>37.45</b>
Capital transfers recognised	26,322,000	50,765,000	6,033,424	21,308,672	- 15,275,248	28.31
Borrowing	-	-	-	-	-	-
Internally generated funds	1,800,000	6,623,613	2,886,157	2,507,877	378,280	115.08
<b>Total sources of capital funds</b>	<b>28,122,000</b>	<b>57,388,613</b>	<b>8,919,581</b>	<b>23,816,549</b>	<b>- 14,896,968</b>	<b>37.45</b>

**From the table above the following conclusions can be made:**

The municipality spent only 37% of the anticipated budget and only 32% of the yearly capital budget.

The municipality adjusted the capital with the funds received for the Disaster Response Grant

**Please refer to the in-year budget table statements tables for the detailed grant register.**

#### Remedial or corrective steps

Capital projects must be correctly aligned to the payment schedule of the National Treasury 2024-25; this must be corrected by an adjusted budget. Finalizing SCM processes for outstanding projects must line with the revised MIG implementation plan, and expenditure from own funding must be corrected. System reports must be corrected by Service Provider to ensure all reports drafted from the Financial System aligns with its other.



## Summary of Cash Flow Statement /Bank Reconciliation

	Financial Year 2024/25					
	July	August	September	October	November	December
Reconciled Bank Balance: Last Day of Month	5,943,369.31	4,683,986.56	37,899,995.75	16,107,731.26	13,523,741.14	18,679,803.13

The following table shows the cash and cash equivalents at mid-year assessment.

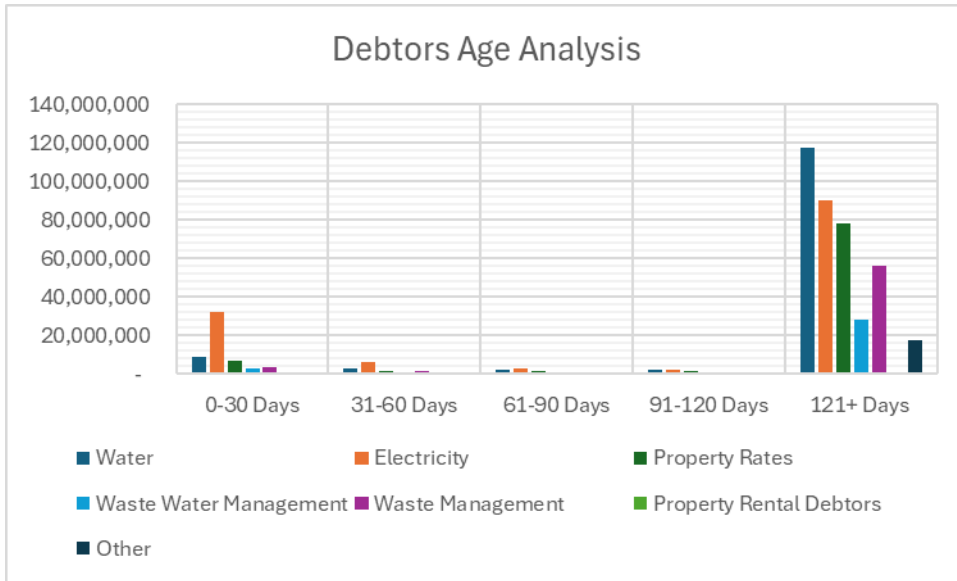
The municipality maintained a positive cash balance throughout the period; however, it must be stated that the municipality had not settled all debt at month-end.

### Remedial or corrective steps

The municipality must ensure that all revenue budgeted results in actual cash, collection of old outstanding debt must be prioritized, and revenue enhancement initiatives must be fast-tracked.

## Summary of Debtors Age Analysis

Debtors Age Analysis - Mid Year Assessment 2024-25						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
<b>Debtors Age Analysis By Income Source</b>						
Water	8,631,580	2,504,157	2,401,172	2,293,735	117,392,800	133,223,444
Electricity	32,032,432	6,045,760	3,028,290	2,276,017	90,267,250	133,649,749
Property Rates	7,079,832	1,668,446	1,451,204	1,086,368	77,866,711	89,152,561
Waste Water Management	2,644,503	724,901	653,190	626,132	27,891,902	32,540,628
Waste Management	3,629,187	1,097,804	1,028,829	1,002,957	56,441,534	63,200,311
Property Rental Debtors	44,379	12,292	10,314	10,607	413,690	491,282
Other	573,282	210,652	197,602	198,144	17,402,485	18,582,165
<b>Total By Income Source</b>	<b>54,635,195</b>	<b>12,264,012</b>	<b>8,770,601</b>	<b>7,493,960</b>	<b>387,676,372</b>	<b>470,840,140</b>



## Debtor's age analysis

The table above shows the debtors outstanding for the different periods, debtors outstanding for more than 121 days is very high at 90% of the outstanding debtors.

### Debtors outstanding from 31 December 2023 to 31 December 2024

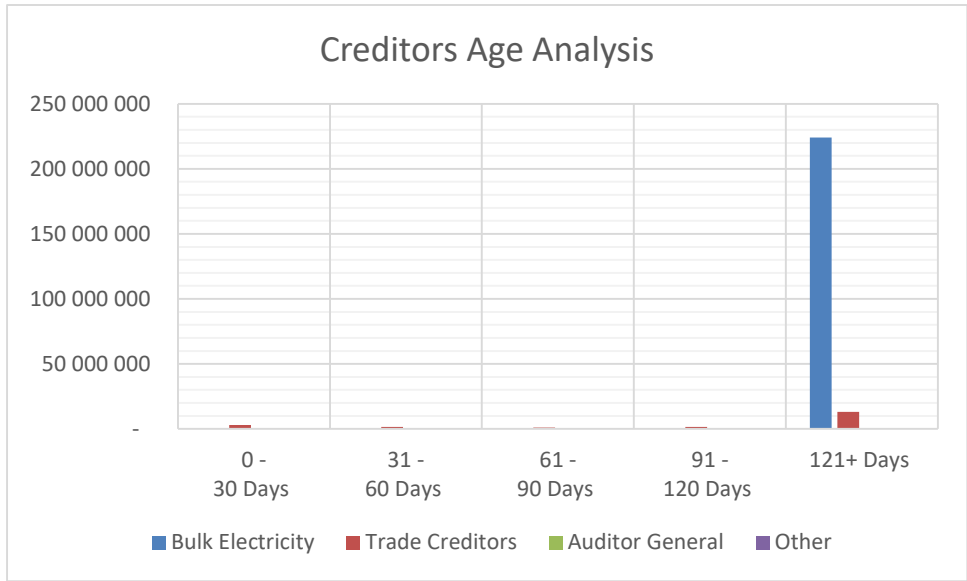
Outstanding Debtors on 31 December 2024 – R470 840 140

Outstanding Debtors on 31 December 2023 – R380 410 577

Debtors increased by R 90 429 563 from the previous year's Mid-Year Assessment

## Creditors Age Analysis

NC062 Nama Khoi - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment						
Description	Budget Year 2024/25					
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121+ Days	Total
<b>Creditors Age Analysis By Customer Type</b>						
Bulk Electricity	-	1,752	62,605	3,193	224,161,058	224,228,608
Trade Creditors	2,986,770	1,446,091	979,975	1,554,862	13,120,327	20,088,026
Auditor General	-	-	-	-	889,173	889,173
Other	14,770	41,098	-	-	2,045	57,913
<b>Total By Customer Type</b>	<b>3,001,540</b>	<b>1,488,941</b>	<b>1,042,580</b>	<b>1,558,055</b>	<b>463,909,738</b>	<b>471,000,854</b>



From the table above it is clear that creditors outstanding for more than 120 days makes out the biggest part of the outstanding amount.

**Remedial or corrective steps**

The municipality must put measures in place to collect outstanding money from debtors to ensure they have funding for creditors.

The municipality must ensure disputes are finalized as a matter of urgency.

The municipality must ensure payment agreements entered will be affordable.

The municipality must continue to adhere to the Eskom Debt Relief Programme

The municipality must resolve the Vaal Central Water issue

**Creditors outstanding from 31 December 2023 to 31 December 2024**

Outstanding creditors on 31 December 2024 – R471 000 584

Outstanding creditors on 31 December 2023 – R438 289 621

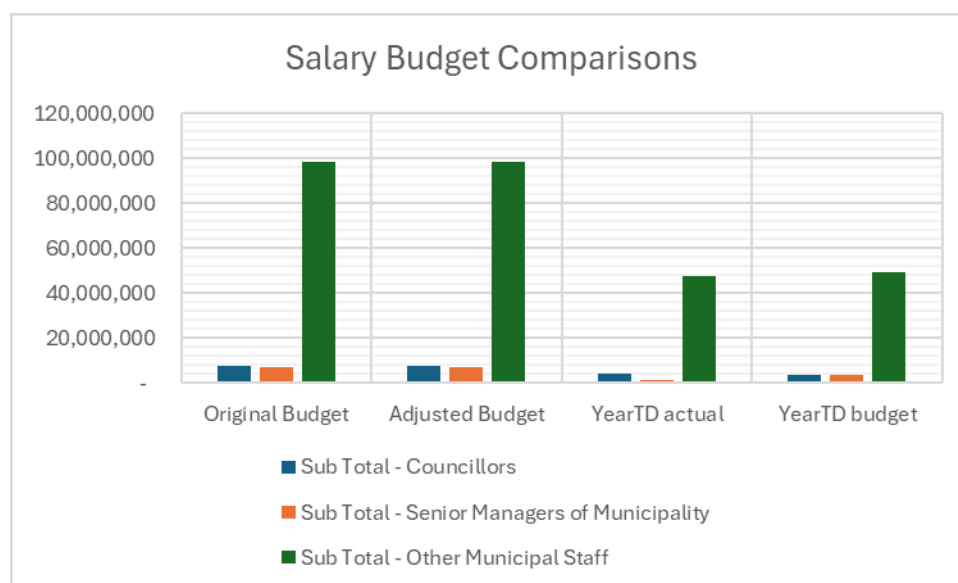
Outstanding creditors increased by R 32 711 233 From the previous year’s Mid-Year Assessment.

There is a direct link between the increased debtors and the increased creditors showing if the municipality does not collect all revenue due it will not be able to settle its creditors.

## STAFF EXPENDITURE REPORT (SC2 – C SCHEDULE)

The Staff Expenditure report is submitted in terms of Section 66 of the Municipal Finance Management Act, which states that the Accounting Officer of a Municipality must, in a format and for periods as may be prescribed, report to the Council on all expenditures incurred by the municipality on staff salaries, allowances, and benefits, and in a manner that discloses such expenditure per type of expenditure.

NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment						
Summary of Employee and Councillor remuneration	Budget Year 2024/25					
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Councillors (Political Office Bearers plus Other)						
<b>Sub Total - Councillors</b>	7,282,094	7,282,102	3,789,133	3,641,054	148,079	104
Senior Managers of the Municipality						
<b>Sub Total - Senior Managers of Municipality</b>	7,076,370	7,076,370	1,449,632	3,538,200	- 2,088,568	41
Other Municipal Staff						
<b>Sub Total - Other Municipal Staff</b>	98,536,414	98,536,480	47,645,516	49,268,386	- 1,622,870	97
<b>Total Parent Municipality</b>	<b>112,894,878</b>	<b>112,894,952</b>	<b>52,884,281</b>	<b>56,447,640</b>	<b>- 3,563,359</b>	<b>94</b>



### Employee Related Cost and Council Remuneration

At the Mid-Year Assessment stage, the municipality spent 6% less than the anticipated Salary budget, with the expenditure on Senior Managers only 41% this is due to only two permanent managers appointed during the assessment period.

### Remedial Action

The salary budget must be monitored to avoid overspending at year-end, the salary budget must be aligned to the organogram.

## Ratio Analysis Mid-Year Assessment 2024-25

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	
Collection Rate	$(\text{Gross Debtors Closing Balance} + \text{Billed Revenue} - \text{Gross Debtors Opening Balance} - \text{Bad Debts Written Off}) / \text{Billed Revenue} \times 100$	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year Reports, IDP and AR	95%		80%	
					Gross Debtors closing balance	470,840,140
					Gross Debtors opening balance	420,787,132
					Bad debts written Off	-
					Billed Revenue	250,940,721
Net Debtors Days	$((\text{Gross Debtors} - \text{Bad debt Provision}) / \text{Actual Billed Revenue}) \times 365$	Statement of Financial Position, Statement of Financial	30 days		685 Days	
					Gross debtors	470840140
					Bad debts Provision	0
					Billed Revenue	250940721
Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	$((\text{Cash and Cash Equivalents} - \text{Unspent Conditional Grants} - \text{Overdraft}) + \text{Short Term Investment}) / \text{Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)}$	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		2.19	
					Cash and cash equivalents	61,460,826
					Unspent Conditional Grants	42,781,023
					Overdraft	-
					Short Term Investments	12,996,150
Total Annual Operational Expendit	173,203,799					
Current Ratio	Current Assets/ Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		0.52	
					Current Assets	329,149,559
					Current Liabilities	630,825,321
Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding/ Credit Purchases (Operating and Capital) $\times$ 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		1,602	
					Trade Creditors	471,000,854
					Contracted Services	14,039,833
					Repairs and Maintenance	6,356,640
					General expenses	10,780,482
					Bulk Purchases	76,102,948

## FINANCIAL ANALYSIS

### Borrowings

SUMMARY: NEDBANK BORROWING				
LOAN	OPENING BALANCE	INTEREST	REPAYMENT	CLOSING BALANCE
NEDBANK LOAN	20,480,358.53	1,109,474.56	2,194,700.69	18,285,657.84
Q1		395,768.33	705,623.41	
Q2		713,706.23	1,489,077.28	
Q3		0.00	0.00	
Q4		0.00	0.00	
		1,109,474.56	2,194,700.69	
Bankstatements summary		-1,109,474.56	-2,194,700.69	18,285,657.86

### Investments and Cash Management

Investments consist of conditional grants invested on a short-term basis.

Interest Account Mid-Year Assessment 2024-25				
Description	Loan (Fleet)	Car Allowance	Interest	Total
Opening Balance 01 July 2024	14,963,124	2,001	5,679,765	20,644,889
Closing Balance: 31 Dec 2024	6,963,124	2,001	6,031,026	12,996,150

The municipality transfers the interest from the various grant accounts to one central interest account, this account is used in operations, especially in the revenue enhancement programme. The municipality also moved R8 million from the Primary Account to the Loan (Fleet) account in January 2025 it will be reflected in the January 2025 Section 71.

## 7. SDBIP information from the PMS department

### Introduction

The SDBIP is essentially the municipality's operational business plan and is an integral part of the financial planning, implementation, and measurement process. The SDBIP functions as the connection between the strategic plan "IDP", detailed information on how the budget will be implemented, using forecast cash flows, service delivery targets, and performance indicators.

Achievement of KPIs to date is on par with the previous years' trends and it is expected that the majority of targets will be reached by year-end.

For the period July to December 2020 performance against the SDBIP has been assessed against the following categories:

Key Top-Level National KPAs:

- Basic Infrastructure and Service Delivery
- Municipal Financial Viability and Management
- Local Economic Development
- Municipal Transformation and Organisational Development
- Good Governance and Public Participation

## ***8. Summary of the impact of the national adjustments budget and the relevant provincial adjustment budget.***

Inputs from Treasury on Mid-Year Assessment will be address in the session scheduled for 12 February 2025

## Section D

### 9. In-year budget statement tables

NC062 Nama Khoi - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2023/24			Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	50,992	57,427	57,427	4,186	31,595	28,713	2,882	10%	57,427
Service charges	195,392	225,766	225,766	36,224	147,283	112,883	34,400	30%	225,766
Investment revenue	4,322	4,425	4,425	53	460	2,213	(1,753)	-79%	4,425
Transfers and subsidies - Operational	113,328	73,321	73,321	22,802	54,802	36,660	18,142	0	73,321
Other own revenue	37,975	98,623	98,623	2,815	16,801	49,311	(32,511)	-66%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>402,009</b>	<b>459,561</b>	<b>459,561</b>	<b>66,080</b>	<b>250,941</b>	<b>229,781</b>	<b>21,160</b>	<b>9%</b>	<b>459,561</b>
Employee costs	95,248	105,613	105,613	8,506	49,095	52,807	(3,711)	-7%	105,613
Remuneration of Councillors	7,340	7,282	7,282	876	3,789	3,641	148	4%	7,282
Depreciation and amortisation	37,220	72,392	72,392	-	-	36,196	(36,196)	-100%	72,392
Interest	43,001	17,225	17,225	440	2,449	8,613	(6,163)	-72%	17,225
Inventory consumed and bulk purchases	146,297	175,976	175,976	13,346	93,050	87,988	5,062	6%	175,976
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	94,451	76,270	76,270	6,371	24,820	38,135	(13,315)	-35%	76,270
<b>Total Expenditure</b>	<b>423,556</b>	<b>454,758</b>	<b>454,758</b>	<b>29,539</b>	<b>173,204</b>	<b>227,379</b>	<b>(54,175)</b>	<b>-24%</b>	<b>454,758</b>
<b>Surplus/(Deficit)</b>	<b>(21,547)</b>	<b>4,803</b>	<b>4,803</b>	<b>36,541</b>	<b>77,737</b>	<b>2,401</b>	<b>75,336</b>	<b>3137%</b>	<b>4,803</b>
Transfers and subsidies - capital (monetary allocations)	12,543	26,322	50,765	2,111	5,922	21,309	##	-72%	50,765
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(9,004)</b>	<b>31,125</b>	<b>55,568</b>	<b>38,651</b>	<b>83,659</b>	<b>23,710</b>	<b>59,949</b>	<b>253%</b>	<b>55,568</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(9,004)</b>	<b>31,125</b>	<b>55,568</b>	<b>38,651</b>	<b>83,659</b>	<b>23,710</b>	<b>59,949</b>	<b>253%</b>	<b>55,568</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>10,800</b>	<b>28,122</b>	<b>57,389</b>	<b>2,495</b>	<b>8,920</b>	<b>23,817</b>	<b>(14,897)</b>	<b>-63%</b>	<b>57,389</b>
Capital transfers recognised	10,735	26,322	50,765	2,495	6,033	21,309	(15,275)	-72%	50,765
Borrowing	78	-	-	-	-	-	-	-	-
Internally generated funds	(13)	1,800	6,624	-	2,886	2,508	378	15%	6,624
<b>Total sources of capital funds</b>	<b>10,800</b>	<b>28,122</b>	<b>57,389</b>	<b>2,495</b>	<b>8,920</b>	<b>23,817</b>	<b>(14,897)</b>	<b>-63%</b>	<b>57,389</b>
<b>Financial position</b>									
Total current assets	221,413	199,881	253,797		329,150				253,797
Total non current assets	755,719	707,315	727,309		763,937				727,309
Total current liabilities	438,114	127,572	150,798		630,825				150,798
Total non current liabilities	283,519	494,756	516,869		148,124				516,869
Community wealth/Equity	251,806	284,868	309,310		314,138				309,310
<b>Cash flows</b>									
Net cash from (used) operating	(204,657)	26,472	49,352	39,421	168,837	83,698	(85,139)	-102%	49,352
Net cash from (used) investing	(4,431)	(28,122)	(52,565)	(2,969)	(12,219)	(22,953)	(10,734)	47%	(52,565)
Net cash from (used) financing	19,698	-	-	(8,506)	(49,095)	-	49,095	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(142,545)</b>	<b>2,592</b>	<b>49,122</b>	<b>27,947</b>	<b>151,743</b>	<b>113,081</b>	<b>(38,662)</b>	<b>-34%</b>	<b>41,007</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	54,635	12,264	8,771	7,494	7,914	6,558	6,743	366,462	470,840
<b>Creditors Age Analysis</b>									
Total Creditors	3,002	1,489	1,043	1,558	907	584	455,136	7,282	471,001



**NC062 Nama Khoi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment**

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		152,053	100,047	100,047	32,704	119,321	50,023	69,297	139%	100,047
Executive and council		1,762	2,084	2,084	14	1,150	1,042	108	10%	2,084
Finance and administration		150,290	97,963	97,963	32,690	118,170	48,981	69,189	141%	97,963
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2,893	3,559	3,559	210	1,471	1,779	(308)	-17%	3,559
Community and social services		2,822	3,421	3,421	210	1,427	1,710	(283)	-17%	3,421
Sport and recreation		71	138	138	-	44	69	(25)	-36%	138
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3,805	1,677	1,677	231	1,483	839	644	77%	1,677
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,805	1,677	1,677	231	1,483	839	644	77%	1,677
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		255,697	380,345	404,788	35,045	134,560	198,320	(63,760)	-32%	404,788
Energy sources		175,691	198,275	198,275	29,250	103,612	99,138	4,474	5%	198,275
Water management		44,151	74,743	74,743	2,966	21,608	37,372	(15,764)	-42%	74,743
Waste water management		27,413	64,615	89,058	3,574	14,049	40,455	(26,406)	-65%	89,058
Waste management		8,443	42,711	42,711	(745)	(4,709)	21,356	(26,064)	-122%	42,711
<b>Other</b>	4	105	256	256	1	27	128	(101)	-79%	256
<b>Total Revenue - Functional</b>	2	414,552	485,883	510,326	68,190	256,862	251,089	5,773	2%	510,326
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		124,942	110,178	110,179	10,456	45,327	55,089	(9,763)	-18%	110,179
Executive and council		22,216	22,899	22,899	2,230	11,156	11,449	(293)	-3%	22,899
Finance and administration		101,670	85,687	85,687	8,091	33,359	42,844	(9,484)	-22%	85,687
Internal audit		1,056	1,593	1,593	136	811	796	15	2%	1,593
<b>Community and public safety</b>		15,752	31,402	31,402	1,523	9,357	15,701	(6,345)	-40%	31,402
Community and social services		5,275	11,507	11,507	503	3,434	5,753	(2,320)	-40%	11,507
Sport and recreation		6,907	13,852	13,852	617	3,419	6,926	(3,507)	-51%	13,852
Public safety		3,570	6,043	6,043	403	2,504	3,022	(518)	-17%	6,043
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		15,189	19,657	19,657	1,666	9,579	9,829	(249)	-3%	19,657
Planning and development		3,081	5,573	5,573	587	3,836	2,786	1,049	38%	5,573
Road transport		12,109	14,085	14,085	1,079	5,744	7,042	(1,298)	-18%	14,085
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		263,228	293,520	293,520	15,894	108,941	146,760	(37,819)	-26%	293,520
Energy sources		179,080	156,057	156,057	10,373	84,344	78,028	6,316	8%	156,057
Water management		50,206	75,567	75,567	4,410	18,039	37,784	(19,745)	-52%	75,567
Waste water management		15,898	21,236	21,236	565	3,480	10,618	(7,138)	-67%	21,236
Waste management		18,045	40,660	40,660	547	3,078	20,330	(17,252)	-85%	40,660
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	419,112	454,758	454,758	29,539	173,204	227,379	(54,175)	-24%	454,758
<b>Surplus/ (Deficit) for the year</b>		(4,560)	31,125	55,568	38,651	83,659	23,710	59,949	2.528403	55,568

**NC062 Nama Khoi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year**

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE MAYOR COUNCIL	1	371	388	388	14	167	194	(27)	-13.7%	388
Vote 2 - MUNICIPAL MANAGER		1,398	1,708	1,708	0	983	854	129	15.1%	1,708
Vote 3 - CORPORATE SERVICES		1,897	3,231	3,231	166	949	1,615	(666)	-41.2%	3,231
Vote 4 - FINANCIAL SERVICES		148,342	94,696	94,696	32,499	117,129	47,348	69,781	147.4%	94,696
Vote 5 - COMMUNITY SERVICES: COMM DEV		11,414	46,372	46,372	(509)	(3,119)	23,186	(26,305)	-113.5%	46,372
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		3,786	1,852	1,852	231	1,483	926	558	60.2%	1,852
Vote 7 - INFRASTRUCTURE:ENG TECHNICAL		247,345	337,637	362,080	35,790	139,270	176,966	(37,696)	-21.3%	362,080
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>414,552</b>	<b>485,883</b>	<b>510,326</b>	<b>68,190</b>	<b>256,862</b>	<b>251,089</b>	<b>5,773</b>	<b>2.3%</b>	<b>510,326</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE MAYOR COUNCIL	1	10,936	12,914	12,914	1,276	6,208	6,457	(249)	-3.9%	12,914
Vote 2 - MUNICIPAL MANAGER		12,569	11,597	11,597	1,089	5,760	5,798	(39)	-0.7%	11,597
Vote 3 - CORPORATE SERVICES		27,786	30,030	30,030	2,583	9,685	15,015	(5,330)	-35.5%	30,030
Vote 4 - FINANCIAL SERVICES		60,796	50,595	50,596	4,925	21,625	25,298	(3,672)	-14.5%	50,596
Vote 5 - COMMUNITY SERVICES: COMM DEV		29,342	63,969	63,969	1,555	9,159	31,984	(22,825)	-71.4%	63,969
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		9,427	11,489	11,489	731	4,732	5,745	(1,013)	-17.6%	11,489
Vote 7 - INFRASTRUCTURE:ENG TECHNICAL		268,255	274,163	274,163	17,380	116,034	137,082	(21,047)	-15.4%	274,163
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>419,112</b>	<b>454,758</b>	<b>454,758</b>	<b>29,539</b>	<b>173,204</b>	<b>227,379</b>	<b>(54,175)</b>	<b>-23.8%</b>	<b>454,758</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(4,560)</b>	<b>31,125</b>	<b>55,568</b>	<b>38,651</b>	<b>83,659</b>	<b>23,710</b>	<b>59,949</b>	<b>252.8%</b>	<b>55,568</b>

NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		119,203	120,611	120,611	30,148	108,221	60,305	47,915	79%	120,611
Service charges - Water		44,151	57,879	57,879	2,976	21,638	28,940	(7,302)	-25%	57,879
Service charges - Waste Water Management		14,869	21,429	21,429	1,464	8,128	10,714	(2,587)	-24%	21,429
Service charges - Waste management		17,169	25,847	25,847	1,637	9,297	12,924	(3,627)	-28%	25,847
Sale of Goods and Rendering of Services		2,240	3,922	3,922	35	222	1,961	(1,739)	-89%	3,922
Agency services		100	94	94	-	-	47	(47)	-100%	94
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21,773	22,299	22,299	2,002	11,715	11,150	565	5%	22,299
Interest from Current and Non Current Assets		4,322	4,425	4,425	53	460	2,213	(1,753)	-79%	4,425
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		1,129	1,253	1,253	98	595	626	(31)	-5%	1,253
Rental from Fixed Assets		2,008	3,399	3,399	156	956	1,700	(743)	-44%	3,399
Licence and permits		1,970	1,664	1,664	246	1,510	832	678	81%	1,664
Operational Revenue		1,963	408	408	32	298	204	94	46%	408
<b>Non-Exchange Revenue</b>										
Property rates		50,992	57,427	57,427	4,186	31,595	28,713	2,882	10%	57,427
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		587	603	603	-	3	302	(298)	-99%	603
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		113,328	73,321	73,321	22,802	54,802	36,660	18,142	49%	73,321
Interest		5,678	4,392	4,392	112	618	2,196	(1,578)	-72%	4,392
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		529	-	-	133	884	-	884	#DIV/0!	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		(2)	60,588	60,588	-	-	30,294	(30,294)	-100%	60,588
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>402,009</b>	<b>459,561</b>	<b>459,561</b>	<b>66,080</b>	<b>250,941</b>	<b>229,781</b>	<b>21,160</b>	<b>9%</b>	<b>459,561</b>
<b>Expenditure By Type</b>										
Employee related costs		95,248	105,613	105,613	8,506	49,095	52,807	(3,711)	-7%	105,613
Remuneration of councillors		7,340	7,282	7,282	876	3,789	3,641	148	4%	7,282
Bulk purchases - electricity		109,867	125,880	125,880	9,270	76,103	62,940	13,163	21%	125,880
Inventory consumed		36,429	50,096	50,096	4,076	16,947	25,048	(8,101)	-32%	50,096
Debt impairment		39,208	22,200	22,200	-	-	11,100	(11,100)	-100%	22,200
Depreciation and amortisation		37,220	72,392	72,392	-	-	36,196	(36,196)	-100%	72,392
Interest		43,001	17,225	17,225	440	2,449	8,613	(6,163)	-72%	17,225
Contracted services		20,685	22,216	22,216	3,858	14,040	11,108	2,932	26%	22,216
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		15	1,000	1,000	-	-	500	(500)	-100%	1,000
Operational costs		24,820	27,434	27,434	2,513	10,780	13,717	(2,937)	-21%	27,434
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		9,724	3,421	3,421	-	-	1,710	(1,710)	-100%	3,421
<b>Total Expenditure</b>		<b>423,556</b>	<b>454,758</b>	<b>454,758</b>	<b>29,539</b>	<b>173,204</b>	<b>227,379</b>	<b>(54,175)</b>	<b>-24%</b>	<b>454,758</b>
<b>Surplus/(Deficit)</b>		<b>(21,547)</b>	<b>4,803</b>	<b>4,803</b>	<b>36,541</b>	<b>77,737</b>	<b>2,401</b>	<b>75,336</b>	<b>0</b>	<b>4,803</b>
Transfers and subsidies - capital (monetary allocations)		12,543	26,322	50,765	2,111	5,922	21,309	(15,387)	(0)	50,765
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(9,004)</b>	<b>31,125</b>	<b>55,568</b>	<b>38,651</b>	<b>83,659</b>	<b>23,710</b>	<b>59,949</b>	<b>0</b>	<b>55,568</b>

**NC062 Nama Khoi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment**

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE MAYOR COUNCIL		78	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		329	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES		(1,048)	1,800	1,800	-	1,333	900	433	48%	1,800
Vote 5 - COMMUNITY SERVICES: COMM DEV		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE:ENG TECHNICAL		10,997	16,322	45,589	660	3,792	17,917	(14,125)	-79%	45,589
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>10,356</b>	<b>18,122</b>	<b>47,389</b>	<b>660</b>	<b>5,124</b>	<b>18,817</b>	<b>(13,692)</b>	<b>-73%</b>	<b>47,389</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE MAYOR COUNCIL		(342)	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES: COMM DEV		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE:ENG TECHNICAL		786	10,000	10,000	1,835	3,795	5,000	(1,205)	-24%	10,000
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>444</b>	<b>10,000</b>	<b>10,000</b>	<b>1,835</b>	<b>3,795</b>	<b>5,000</b>	<b>(1,205)</b>	<b>-24%</b>	<b>10,000</b>
<b>Total Capital Expenditure</b>		<b>10,800</b>	<b>28,122</b>	<b>57,389</b>	<b>2,495</b>	<b>8,920</b>	<b>23,817</b>	<b>(14,897)</b>	<b>-63%</b>	<b>57,389</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(264)	1,800	1,800	-	-	900	(900)	-100%	1,800
Executive and council		(264)	-	-	-	-	-	-	-	-
Finance and administration		-	1,800	1,800	-	-	900	(900)	-100%	1,800
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		329	-	-	-	-	-	-	-	-
Planning and development		329	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		10,735	26,322	55,589	2,495	8,920	22,917	(13,997)	-61%	55,589
Energy sources		-	-	-	-	-	-	-	-	-
Water management		1,294	-	-	-	-	-	-	-	-
Waste water management		9,441	26,322	55,589	2,495	8,920	22,917	(13,997)	-61%	55,589
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>10,800</b>	<b>28,122</b>	<b>57,389</b>	<b>2,495</b>	<b>8,920</b>	<b>23,817</b>	<b>(14,897)</b>	<b>-63%</b>	<b>57,389</b>
<b>Funded by:</b>										
National Government		10,735	26,322	50,765	2,495	6,033	21,309	(15,275)	-72%	50,765
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>10,735</b>	<b>26,322</b>	<b>50,765</b>	<b>2,495</b>	<b>6,033</b>	<b>21,309</b>	<b>(15,275)</b>	<b>-72%</b>	<b>50,765</b>
<b>Borrowing</b>	6	78	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		(13)	1,800	6,624	-	2,886	2,508	378	15%	6,624
<b>Total Capital Funding</b>		<b>10,800</b>	<b>28,122</b>	<b>57,389</b>	<b>2,495</b>	<b>8,920</b>	<b>23,817</b>	<b>(14,897)</b>	<b>-63%</b>	<b>57,389</b>

**NC062 Nama Khoi - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment**

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		44,220	2,592	50,685	72,027	50,685
Trade and other receivables from exchange transactions		61,783	104,117	108,312	125,897	108,312
Receivables from non-exchange transactions		7,665	20,018	22,363	16,824	22,363
Current portion of non-current receivables		-	-	-	-	-
Inventory		3,989	3,363	3,361	4,485	3,361
VAT		96,138	69,417	69,417	110,115	69,417
Other current assets		7,618	374	(342)	(198)	(342)
<b>Total current assets</b>		<b>221,413</b>	<b>199,881</b>	<b>253,797</b>	<b>329,150</b>	<b>253,797</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		124,022	124,391	124,391	124,017	124,391
Property, plant and equipment		638,472	579,798	608,806	646,695	608,806
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		1,484	1,484	1,484	1,484	1,484
Intangible assets		111	152	152	111	152
Trade and other receivables from exchange transactions		(10,080)	-	(9,015)	(10,080)	(9,015)
Non-current receivables from non-exchange transactions		1,710	1,490	1,490	1,710	1,490
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>755,719</b>	<b>707,315</b>	<b>727,309</b>	<b>763,937</b>	<b>727,309</b>
<b>TOTAL ASSETS</b>		<b>977,133</b>	<b>907,196</b>	<b>981,105</b>	<b>1,093,087</b>	<b>981,105</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		4,808	3,615	7,643	5,308	7,643
Consumer deposits		4,022	3,734	3,734	4,103	3,734
Trade and other payables from exchange transactions		331,809	34,371	45,353	480,374	45,353
Trade and other payables from non-exchange transactions		18,742	15,679	25,459	44,129	25,459
Provision		8,334	17,140	17,140	8,334	17,140
VAT		70,399	53,032	51,469	88,577	51,469
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>438,114</b>	<b>127,572</b>	<b>150,798</b>	<b>630,825</b>	<b>150,798</b>
<b>Non current liabilities</b>						
Financial liabilities		15,926	21,624	38,174	12,850	38,174
Provision		113,430	95,495	101,058	113,430	101,058
Long term portion of trade payables		132,319	354,181	354,181	-	354,181
Other non-current liabilities		21,844	23,456	23,456	21,844	23,456
<b>Total non current liabilities</b>		<b>283,519</b>	<b>494,756</b>	<b>516,869</b>	<b>148,124</b>	<b>516,869</b>
<b>TOTAL LIABILITIES</b>		<b>721,634</b>	<b>622,328</b>	<b>667,667</b>	<b>778,949</b>	<b>667,667</b>
<b>NET ASSETS</b>	2	<b>255,499</b>	<b>284,868</b>	<b>313,438</b>	<b>314,138</b>	<b>313,438</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		251,576	284,637	309,080	313,908	309,080
Reserves and funds		230	230	230	230	230
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>251,806</b>	<b>284,868</b>	<b>309,310</b>	<b>314,138</b>	<b>309,310</b>

NC062 Nama Khoi - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		48,287	55,018	55,018	3,402	27,043	27,509	(467)	-2%	55,018
Service charges		189,578	205,264	205,264	24,454	126,576	102,632	23,944	23%	205,264
Other revenue		10,832	4,096	4,096	3,344	5,355	2,048	3,307	161%	4,096
Transfers and Subsidies - Operational		69,379	79,315	79,315	22,484	78,896	39,658	39,238	99%	79,315
Transfers and Subsidies - Capital		20,272	26,322	50,765	3,100	12,710	21,309	(8,599)	-40%	50,765
Interest		30,885	4,425	4,425	1,591	9,120	2,213	6,907	312%	4,425
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(570,506)	(330,744)	(332,306)	(18,953)	(90,862)	(103,057)	(12,195)	12%	(332,306)
Interest		(3,384)	(17,225)	(17,225)	-	-	(8,613)	(8,613)	100%	(17,225)
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(204,657)</b>	<b>26,472</b>	<b>49,352</b>	<b>39,421</b>	<b>168,837</b>	<b>83,698</b>	<b>(85,139)</b>	<b>-102%</b>	<b>49,352</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		1,710	-	-	-	(1,710)	(745)	(965)	130%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(6,141)	(28,122)	(52,565)	(2,969)	(10,510)	(22,209)	(11,699)	53%	(52,565)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4,431)</b>	<b>(28,122)</b>	<b>(52,565)</b>	<b>(2,969)</b>	<b>(12,219)</b>	<b>(22,953)</b>	<b>(10,734)</b>	<b>47%</b>	<b>(52,565)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		20,972	-	-	-	-	-	-		-
Borrowing long term/refinancing		(1,274)	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(8,506)	(49,095)	-	(49,095)	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>19,698</b>	<b>-</b>	<b>-</b>	<b>(8,506)</b>	<b>(49,095)</b>	<b>-</b>	<b>49,095</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(189,391)</b>	<b>(1,650)</b>	<b>(3,213)</b>	<b>27,947</b>	<b>107,523</b>	<b>60,745</b>			<b>(3,213)</b>
Cash/cash equivalents at beginning:		46,846	4,242	52,336		44,220	52,336			44,220
Cash/cash equivalents at month/year end:		(142,545)	2,592	49,122	27,947	151,743	113,081			41,007

**10. • Municipal entity financial performance**

**This does not apply to Nama Khoi Municipality as it does not have entities**

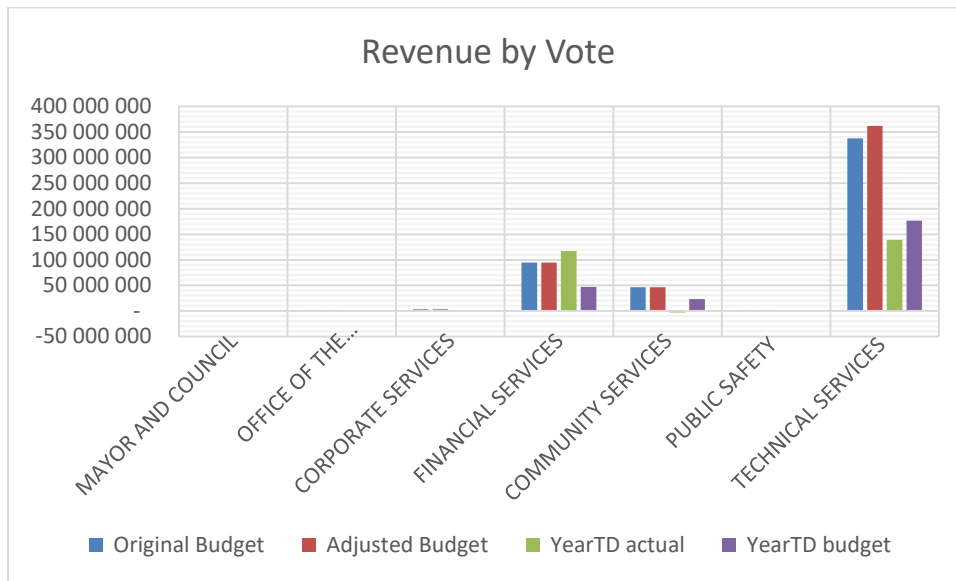
## 11. Supporting documents and charts

The following charts and explanations are drawn using the in-year budget statements

### Revenue by Vote – C3 on C-Schedule

Revenue by Vote	Original Budget	Adjusted Budget	Monthly actual	YearTDactual	YearTDbudget	YTD variance	YTD variance
MAYOR AND COUNCIL	388,156	388,156	13,755	167,487	194,076	- 26,589	86.30
OFFICE OF THE MUNICIPAL MANAGER	1,707,595	1,707,595	149	982,697	853,800	128,897	115.10
CORPORATE SERVICES	3,230,501	3,230,501	166,324	949,161	1,615,248	- 666,087	58.76
FINANCIAL SERVICES	94,696,445	94,696,445	32,498,959	117,128,735	47,348,214	69,780,521	247.38
COMMUNITY SERVICES	46,372,341	46,372,341	- 509,162	- 3,118,693	23,186,178	- 26,304,871	- 13.45
PUBLIC SAFETY	1,851,555	1,851,555	230,723	1,483,347	925,794	557,553	160.22
TECHNICAL SERVICES	337,636,688	362,079,688	35,789,743	139,269,609	176,966,006	- 37,696,397	78.70
<b>Total Revenue by Vote</b>	<b>485,883,281</b>	<b>510,326,281</b>	<b>68,190,491</b>	<b>256,862,343</b>	<b>251,089,316</b>	<b>5,773,027</b>	<b>102.30</b>

The following chart is derived from the information above.

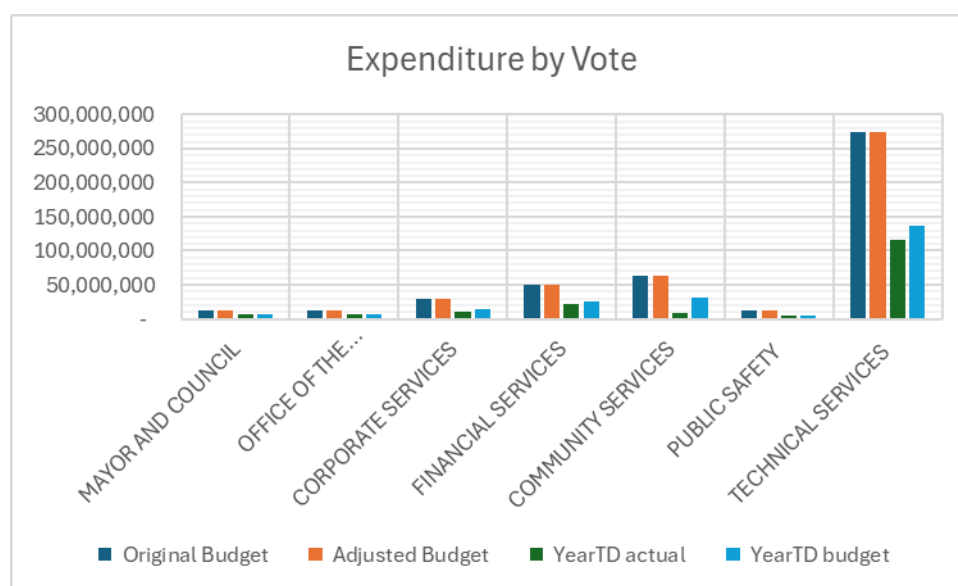




## Expenditure by Vote – C3 on C-schedule

Expenditure by Vote	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
MAYOR AND COUNCIL	12,914,388	12,914,408	6,207,823	6,457,232	- 249,409	96.14
OFFICE OF THE MUNICIPAL MANAGER	11,596,959	11,596,971	5,759,642	5,798,496	- 38,854	99.33
CORPORATE SERVICES	30,030,344	30,030,353	9,685,334	15,015,189	- 5,329,855	64.50
FINANCIAL SERVICES	50,595,496	50,595,500	21,625,467	25,297,756	- 3,672,289	85.48
COMMUNITY SERVICES	63,968,799	63,968,819	9,159,180	31,984,443	- 22,825,263	28.64
PUBLIC SAFETY	11,489,116	11,489,121	4,731,953	5,744,585	- 1,012,632	82.37
TECHNICAL SERVICES	274,163,047	274,163,070	116,034,399	137,081,584	- 21,047,185	84.65
<b>Total Expenditure by Vote</b>	<b>454,758,149</b>	<b>454,758,242</b>	<b>173,203,798</b>	<b>227,379,285</b>	<b>- 54,175,487</b>	<b>76.17</b>

The following chart is derived from the information above.



## Revenue by Source – C4 on C-Schedule

Revenue	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
Service charges - Electricity	120,610,505	120,610,505	108,220,542	60,305,250	47,915,292	179
Service charges - Water	57,879,354	57,879,354	21,637,886	28,939,674	- 7,301,788	75
Service charges - Waste Water Management	21,428,961	21,428,961	8,127,848	10,714,482	- 2,586,634	76
Service charges - Waste management	25,847,033	25,847,033	9,296,535	12,923,514	- 3,626,979	72
Sale of Goods and Rendering of Services	3,922,066	3,922,066	222,005	1,961,034	- 1,739,029	11
Agency services	93,786	93,786	-	46,896	- 46,896	-
Interest earned from Receivables	22,299,427	22,299,427	11,714,514	11,149,710	564,804	105
Interest from Current and Non Current Assets	4,425,355	4,425,355	459,978	2,212,686	- 1,752,708	21
Rent on Land	1,252,978	1,252,978	595,386	626,490	- 31,104	95
Rental from Fixed Assets	3,399,035	3,399,035	956,225	1,699,530	- 743,305	56
Licence and permits	1,664,099	1,664,099	1,510,157	832,056	678,101	181
Operational Revenue	408,205	408,205	297,748	204,102	93,646	146
Property rates	57,426,530	57,426,530	31,594,828	28,713,252	2,881,576	110
Fines, penalties and forfeits	603,022	603,022	3,498	301,512	- 298,014	1
Transfers and subsidies - Operational	73,321,000	73,321,000	54,802,318	36,660,492	18,141,826	149
Interest	4,391,925	4,391,925	617,589	2,195,964	- 1,578,375	28
Operational Revenue	-	-	883,664	-	883,664	-
Other Gains	60,588,000	60,588,000	-	30,294,000	- 30,294,000	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>459,561,281</b>	<b>459,561,281</b>	<b>250,940,721</b>	<b>229,780,644</b>	<b>21,160,077</b>	<b>109</b>

## Matters of Concern

Revenue billed should not be seen as actual cash received, the Statement of Financial Performance sometimes gives the reader the idea that the municipality already collected the billed revenue.

Property Rates – It must be noted the Municipal Council approved an additional rebate on property rates that will result in a 19% decline in property rates revenue, the rebate is journalised every month on customer accounts.

Electricity revenue was billed R47 million more than the anticipated budget, this is a result of incorrect readings and errors made when updating the financial reports, the correction was made to the customers' accounts and the results will be reflected in the January section 71 report, this error however had an impact on the Financial Performance as it shows the municipality perform better than it did, and it affects the collection rate as the actual cash is measured against unrealistic revenue.

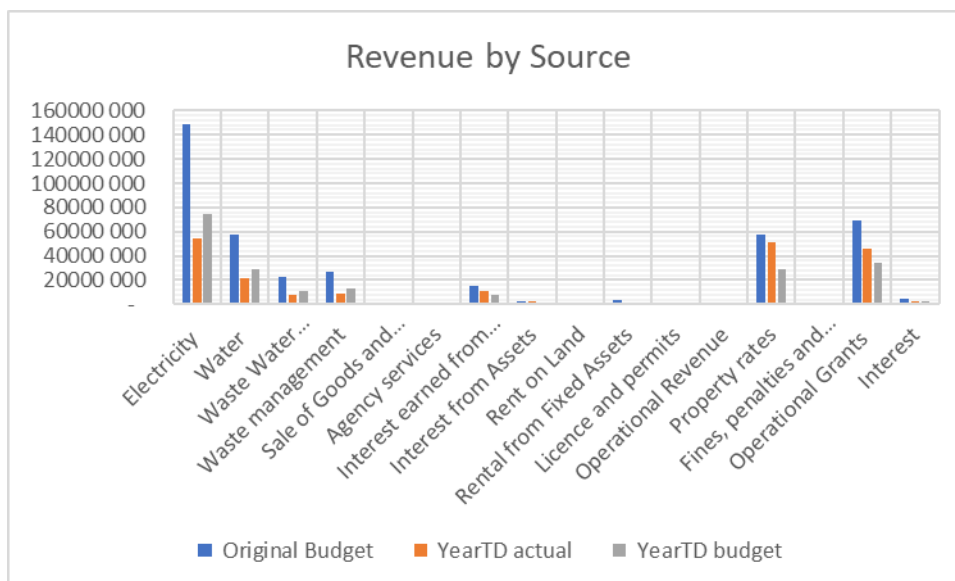
Refuse Removal and Sanitation Services was billed less than budgeted and it will result in the municipality adjusting the revenue downwards at the adjustment budget.

Rental of facilities is less than the anticipated revenue, the rental register is not fully updated and some of the contracts have expired.

Interest from outstanding debtors is more than the budget this means that debtors keep on increasing, and the interest does not necessarily result in cash.

Fines and licenses & permits – vary from month to month and are difficult to budget.

The following chart is derived from the information above



## Expenditure by Type – C4 on C-Schedule

Expenditure By Type	Original Budget	Adjusted Budget	YearTDactual	YearTDbudget	YTD variance	YTD variance %
Employee related costs	105,612,784	105,612,850	49,095,149	52,806,586	- 3,711,437	93
Remuneration of councillors	7,282,094	7,282,102	3,789,133	3,641,054	148,079	104
Bulk purchases - electricity	125,880,000	125,880,000	76,102,948	62,940,000	13,162,948	121
Inventory consumed	50,096,000	50,096,000	16,946,951	25,048,002	- 8,101,051	68
Debt impairment	22,200,000	22,200,000	-	11,099,994	- 11,099,994	-
Depreciation and amortisation	72,391,567	72,391,567	-	36,195,786	- 36,195,786	-
Interest	17,225,338	17,225,338	2,449,303	8,612,670	- 6,163,367	28
Contracted services	22,215,720	22,215,730	14,039,833	11,107,860	2,931,973	126
Irrecoverable debts written off	1,000,000	1,000,000	-	499,992	- 499,992	-
Operational costs	27,434,094	27,434,103	10,780,482	13,717,065	- 2,936,583	79
Other Losses	3,420,552	3,420,552	-	1,710,276	- 1,710,276	-
<b>Total Expenditure</b>	<b>454,758,149</b>	<b>454,758,242</b>	<b>173,203,799</b>	<b>227,379,285</b>	<b>- 54,175,486</b>	<b>76</b>

The following chart is derived from the information above.

### Matter of Concern

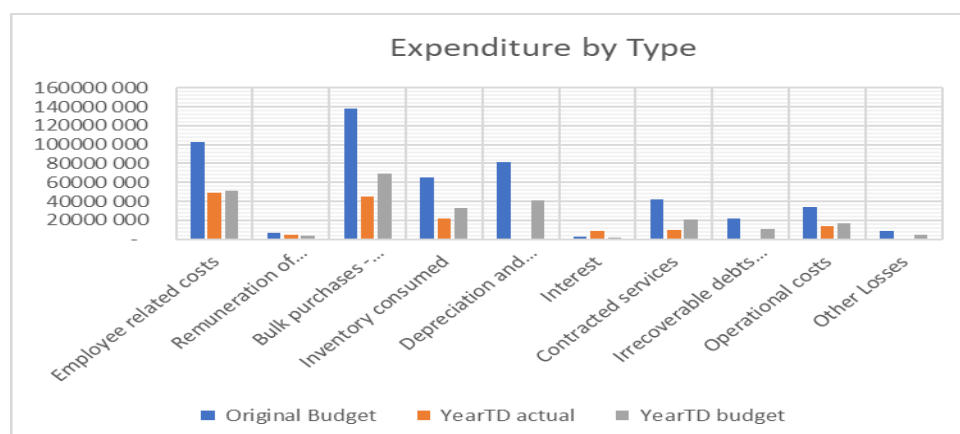
Bulk Services – the municipality made payments to Eskom to adhere to the debt relief programme, there must still be a reconciliation done between the Nama Khoi municipality and Eskom as there was interest incurred for the period.

Debt Impairment and Depreciation - At this point municipality is still processing journals manually at year-end and therefore no figure is illustrated at the Mid-Year Stage.

Finance Charges – The municipality is still paying for penalties on the Eskom account

Contracted Services and Other Expenditure – these expenditures are reliant on a positive cash flow, due to the municipality's poor cash flow over the last few months the municipality was not able to attend to day-to-day operations as budgeted.

The municipality does have votes that are overspent and others with little or no expenditure to avoid unauthorised expenditure the municipality must ensure the necessary adjustment between votes are done.



Capital Expenditure Mid - Year Assessment 2024-25						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Capital Expenditure - Functional Classification</b>						
Finance and administration	1,800,000	1,800,000	-	900,006	- 900,006	-
Waste water management	26,322,000	55,588,613	8,919,582	22,916,543	- 13,996,961	39
<b>Total Capital Expenditure - Functional Classification</b>	<b>28,122,000</b>	<b>57,388,613</b>	<b>8,919,582</b>	<b>23,816,549</b>	<b>- 14,896,967</b>	<b>37</b>
<b>Funded by:</b>						
National Government	26,322,000	50,765,000	6,033,424	21,308,672	- 15,275,248	28
Transfers recognised - capital	26,322,000	50,765,000	6,033,424	21,308,672	- 15,275,248	28
Internally generated funds	1,800,000	6,623,613	2,886,157	2,507,877	378,280	115
<b>Total Capital Funding</b>	<b>28,122,000</b>	<b>57,388,613</b>	<b>8,919,581</b>	<b>23,816,549</b>	<b>- 14,896,968</b>	<b>37</b>

## Notes on the Capital Budget

The municipality already adjusted the Capital Budget with the funds received for the Disaster Response Grant.



The municipality needs to allocate capital from its own funds to the correct votes

Rollover grants must be allocated to the budget as per the approved letters

Slow expenditure of grants is due to challenges with tenders exceeding the budget allocation of the municipality.

## Cash Flow Statement – C7 on C-Schedule

Table 1

 <b>Nama Khoi Local Municipality</b> 						
<b>Bank Reconciliation</b>						
<b>Financial Year: 2024/2025</b>						
<b>Period: JULY 2024 TILL DEC 2024</b>						
<b>Nedbank: Primary Account, Current, 1192371690</b>						
	JUL	AUG	SEP	OCT	NOV	DEC
<b>Cashbook Opening Balance</b>	<b>4,989,163.94</b>	<b>40,374,072.20</b>	<b>5,928,822.75</b>	<b>29,158,754.74</b>	<b>16,556,711.70</b>	<b>13,679,329.33</b>
Less: Payments for period	-39,390,525.56	-65,529,246.82	-26,439,170.60	-62,427,799.76	-34,412,404.76	-46,670,180.10
Add : Receipt for period	74,775,433.82	29,787,907.19	49,670,751.39	49,850,686.87	31,535,022.39	53,117,611.71
<b>Cashbook Closing Balance</b>	<b>40,374,072.20</b>	<b>4,632,732.57</b>	<b>29,160,403.54</b>	<b>16,581,641.85</b>	<b>13,679,329.33</b>	<b>20,126,760.94</b>
Add : Uncleared Payments	2,668,806.79	623,731.74	78,782.87	102,731.55	73,035.87	1,501,195.05
Less : Uncleared Receipts	-1,072,346.18	-476,820.06	-1,101,374.01	-778,646.78	-295,061.33	-565,460.80
Less : Unknown Items	-36,027,163.50	-95,657.69	9,762,183.35	202,004.64	66,437.27	-2,382,692.06
<b>Sub Total</b>	<b>5,943,369.31</b>	<b>4,683,986.56</b>	<b>37,899,995.75</b>	<b>16,107,731.26</b>	<b>13,523,741.14</b>	<b>18,679,803.13</b>
<b>Reconciled Closing Bank Balance</b>	<b>5,943,369.31</b>	<b>4,683,986.56</b>	<b>37,899,995.75</b>	<b>16,107,731.26</b>	<b>13,523,741.14</b>	<b>18,679,803.13</b>
<b>Difference</b>	<b>-0.00</b>	<b>-0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### Notes on Table Above

The Bank Reconciliation illustrates the correct amounts and shows that although the Cash Flow Statement might be incorrect processes are still followed to ensure the municipality's money is always safeguarded.

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION E

#### 13. Debtor's age analysis

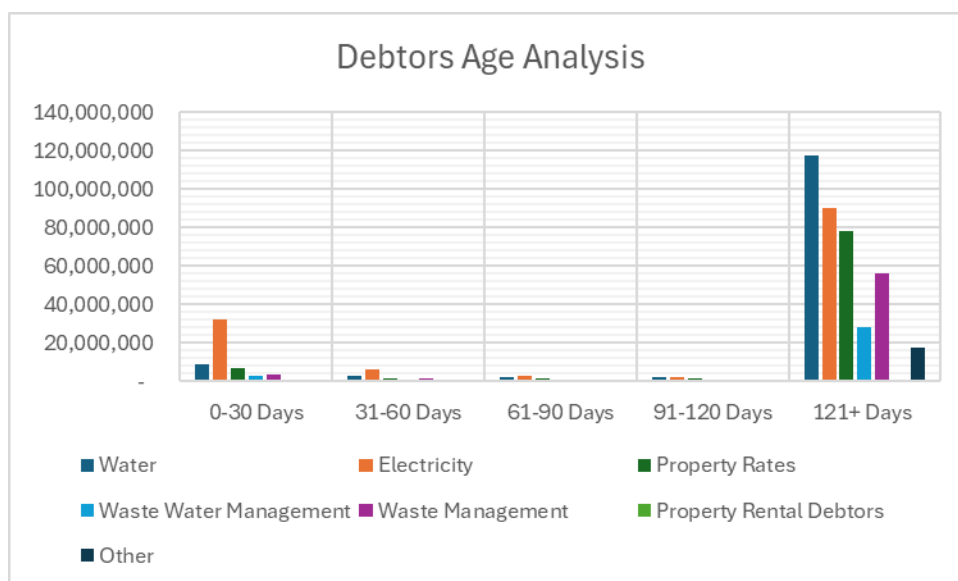
**Table A**

Debtors Mid Year ASSESSMENT 2023-24						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
<b>Debtors Age Analysis By Income Source</b>						
Water	4 507 092	2 770 469	1 865 695	1 780 593	98 291 672	109 215 521
Electricity	5 291 283	1 835 612	1 332 985	1 068 132	84 843 398	94 371 410
Property Rates	3 607 014	1 637 152	1 312 085	2 798 157	70 465 880	79 820 288
Waste Water Management	1 291 319	680 930	568 066	527 552	23 713 305	26 781 172
Waste Management	1 810 658	1 092 915	951 032	902 626	48 879 335	53 636 566
Property Rental Debtors	332 563	309 484	401 540	253 761	15 288 272	16 585 620
<b>Total By Income Source</b>	<b>16 839 929</b>	<b>8 326 562</b>	<b>6 431 403</b>	<b>7 330 821</b>	<b>341 481 862</b>	<b>380 410 577</b>
<b>Debtors Age Analysis By Customer Group</b>					-	
Organs of State	1 127 914	617 624	421 347	1 781 318	8 918 052	12 866 255
Commercial	6 866 530	2 404 772	1 821 126	1 596 848	105 380 841	118 070 117
Households	8 845 485	5 304 166	4 188 930	3 952 655	227 182 969	249 474 205
<b>Total By Customer Group</b>	<b>16 839 929</b>	<b>8 326 562</b>	<b>6 431 403</b>	<b>7 330 821</b>	<b>341 481 862</b>	<b>380 410 577</b>

**Table B**

Debtors Age Analysis - Mid Year Assessment 2024-25						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
<b>Debtors Age Analysis By Income Source</b>						
Water	8,631,580	2,504,157	2,401,172	2,293,735	117,392,800	133,223,444
Electricity	32,032,432	6,045,760	3,028,290	2,276,017	90,267,250	133,649,749
Property Rates	7,079,832	1,668,446	1,451,204	1,086,368	77,866,711	89,152,561
Waste Water Management	2,644,503	724,901	653,190	626,132	27,891,902	32,540,628
Waste Management	3,629,187	1,097,804	1,028,829	1,002,957	56,441,534	63,200,311
Property Rental Debtors	44,379	12,292	10,314	10,607	413,690	491,282
Other	573,282	210,652	197,602	198,144	17,402,485	18,582,165
<b>Total By Income Source</b>	<b>54,635,195</b>	<b>12,264,012</b>	<b>8,770,601</b>	<b>7,493,960</b>	<b>387,676,372</b>	<b>470,840,140</b>
<b>Debtors Age Analysis By Customer Group</b>					-	
Organs of State	16,264,068	1,093,854	478,526	466,079	8,497,497	26,800,024
Commercial	16,021,439	5,917,171	3,444,281	2,659,547	109,635,866	137,678,304
Households	22,334,688	5,252,987	4,847,794	4,368,334	269,543,009	306,346,812
Other	15,000	-	-	-	-	15,000
<b>Total By Customer Group</b>	<b>54,635,195</b>	<b>12,264,012</b>	<b>8,770,601</b>	<b>7,493,960</b>	<b>387,676,372</b>	<b>470,840,140</b>

## Graph as per Table A



### Explanations on tables above

Debtors outstanding on 31 December 2023 were R380 410 577; debtors outstanding on 31 December 2024 were R470 840 140. There was an increase in debtors of R 90 429 563

Debtors outstanding for more than 120 is at R387 676 372 and the likelihood of collecting such monies can be very challenging.

## Table C

### December 2023

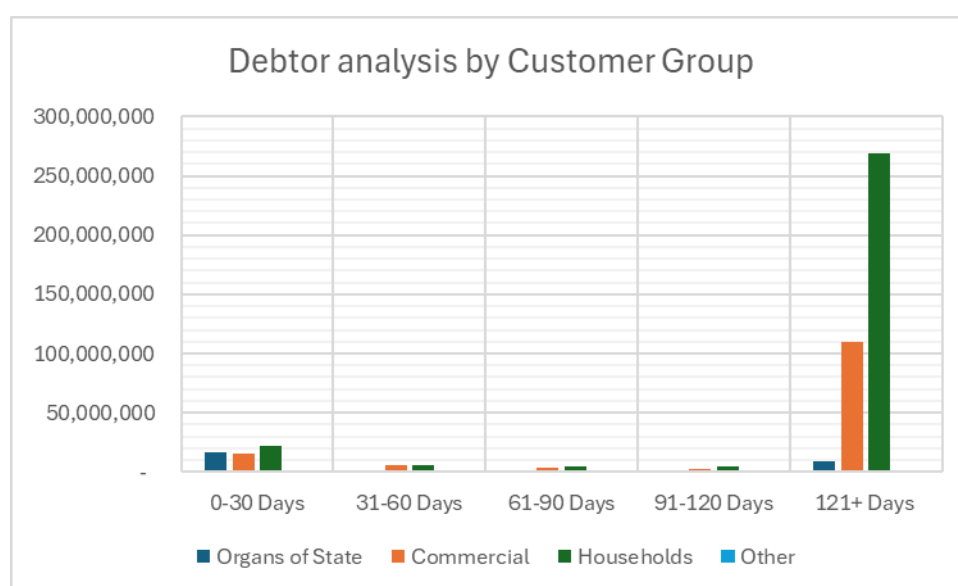
Debtors Age Analysis By Customer Group	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Organs of State	1 127 914	617 624	421 347	1 781 318	8 918 052	12 866 255
Commercial	6 866 530	2 404 772	1 821 126	1 596 848	105 380 841	118 070 117
Households	8 845 485	5 304 166	4 188 930	3 952 655	227 182 969	249 474 205
<b>Total By Customer Group</b>	<b>16 839 929</b>	<b>8 326 562</b>	<b>6 431 403</b>	<b>7 330 821</b>	<b>341 481 862</b>	<b>380 410 577</b>

## Table D

### December 2024

Debtors Age Analysis By Customer Group	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Organs of State	16,264,068	1,093,854	478,526	466,079	8,497,497	26,800,024
Commercial	16,021,439	5,917,171	3,444,281	2,659,547	109,635,866	137,678,304
Households	22,334,688	5,252,987	4,847,794	4,368,334	269,543,009	306,346,812
Other	15,000	-	-	-	-	15,000
<b>Total By Customer Group</b>	<b>54,635,195</b>	<b>12,264,012</b>	<b>8,770,601</b>	<b>7,493,960</b>	<b>387,676,372</b>	<b>470,840,140</b>

The following chart is derived from the information above



Please refer to C-Schedule SC3 for the full debtor's age analysis.

#### Explanations on tables

Households' debt outstanding on 31 December 2024 was R306 346 812 and on 31 December 2023 it was R249 474 205

Commercial debt outstanding on 31 December 2024 was R137 678 304 and on 31 December 2023, it was R118 070 117.

Organs of State debt outstanding on 31 December 2022 were R26 800 024 and on 31 December 2023 were R12 866 255.

It must be noted that the municipality is in contact with several businesses to resolve long outstanding disputes, consumers are encouraged to enter arrangements to settle their long outstanding debts, and credit control is implemented.



## Remedial Actions

The municipality concluded the TID rollover process, in the report shows meter data and customer meter analysis, the municipality must use the information to replace meters that are not active or do have suspiciously low electricity purchases.

Customer write-off as per the Debt Write-off community must be finalised and processed on the financial system

The municipal management must make sure customer billing is corrected and submitted on time

Revenue enhancement initiatives must be communicated to the community

## SECTION F

### 14. Creditor's age analysis

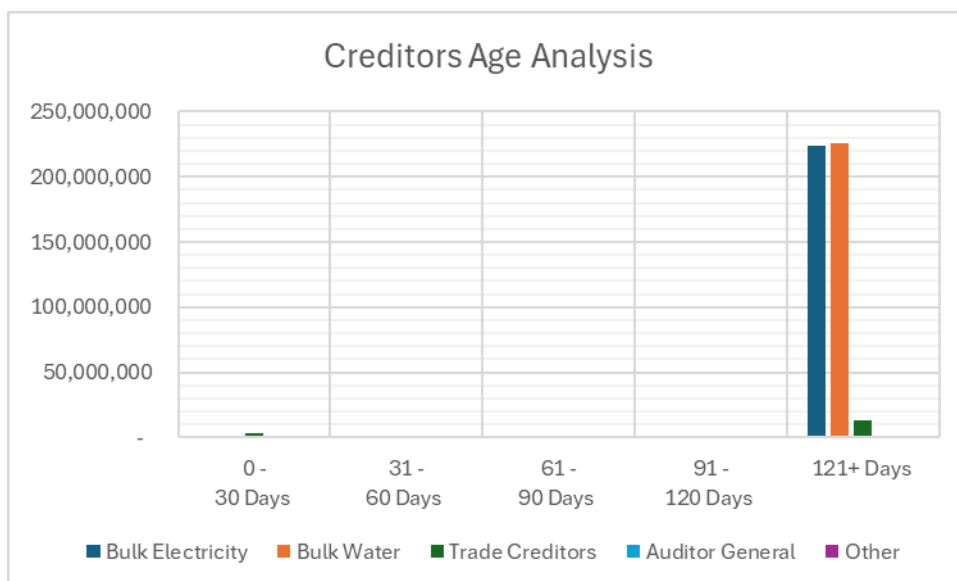
**Table A**

Creditors Age Analysis Mid Year Assessment 2023-24						
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121+ Days	Total
<b>Creditors Age Analysis By Customer Type</b>						
Bulk Electricity	-	11 031 282	4 486 555	4 008 964	226 405 048	214 896 175
Bulk Water	-	3 476 506	4 020 252	2 607 207	210 580 361	220 684 326
Trade Creditors	194 771	110 893	78 744	76 801	111 781	197 602
Auditor General	1 054 241	1 300 630	250 000	804 528	179 776	3 089 175
Other	655 297	627 642	300 374	223 660	369 236	182 453
<b>Total By Customer Type</b>	<b>204 173</b>	<b>5 515 611</b>	<b>1 095 421</b>	<b>7 273 840</b>	<b>437 422 640</b>	<b>438 289 621</b>

**Table B**

NC062 Nama Khoi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December						
Description	Budget Year 2024/25					
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121+ Days	Total
<b>Creditors Age Analysis By Customer Type</b>						
Bulk Electricity	-	1,752	62,605	3,193	224,161,058	224,228,608
Bulk Water	-	-	-	-	225,737,134	225,737,134
Trade Creditors	2,986,770	1,446,091	979,975	1,554,862	13,120,327	20,088,026
Auditor General	-	-	-	-	889,173	889,173
Other	14,770	41,098	-	-	2,045	57,913
<b>Total By Customer Type</b>	<b>3,001,540</b>	<b>1,488,941</b>	<b>1,042,580</b>	<b>1,558,055</b>	<b>463,909,738</b>	<b>471,000,854</b>

Graph as per table A



**Please refer to C-Schedule SC4 for the full creditor’s age analysis.**

**Explanations on tables**

Creditors outstanding on 31 December 2023 were R438 289 621 and on 31 December 2024 outstanding creditors were R471 000 584; this is an increase of R32 711 233 for the period.

The municipality is currently part of the Eskom Debt Write-off, the municipality managed to adhere to the monthly payments for the first year of the programme and awaits the first write-off

The municipality is in a dispute with Vaal Central Water previously Bloem Water/Sedibeng Water, the Human Rights Commission as well as Department of Water and Sanitation has been included in discussions and negotiations, and the outcome however is still awaited.

The municipality visited Vaal Central Water and is in the process of finalising an offset agreement between the two outstanding accounts.

The municipality is making monthly payments to creditors with large outstanding accounts, namely the Auditor General and SALGA amongst others.

## Vaal Central Water Analysis for July to December 2024

VAAAL CENTRAL WATER						
2024- 2025 BULK WATER						
	BLOEM WATER BILLING	AMOUNT PAID to VCW	SHORTFALL IN BLOEM WATER PAYMENT	Nama Khoi Billing	Actual Cash Received	Difference in Cash Received and Payments Made
JUL	2,290,013	4,000,000	- 1,709,987	3,134,306	3,070,953	- 929,047
AUG	3,757,825	2,290,013	1,467,811	3,082,233	2,461,436	171,423
SEPT	4,513,593	1,500,000	3,013,593	2,859,504	2,236,275	736,275
OCT	4,677,907	1,500,000	3,177,907	3,916,044	2,566,118	1,066,118
NOV	4,083,741	4,000,000	83,741	5,669,997	2,178,962	- 1,821,038
DES	Invoice outstanding	4,083,740		2,975,802	2,878,384	- 1,205,356
	<b>19,323,078.34</b>	<b>17,373,753.35</b>	<b>6,033,065.00</b>	<b>21,637,886.00</b>	<b>15,392,128.00</b>	<b>- 1,981,625.35</b>

### Analysis of Water Purchases and Sales

The December invoice from Vaal Central Water is still outstanding

Nama Khoi municipality managed to make payments of R17.3 million while receiving R15, 3 million for water from the community, it must be noted that payment made is always 30 days after the invoice and therefore the R4 000 00 paid by the municipality and the R3 070 953 relates to the previous financial year.

Water collection is a major challenge as it is clear from the billed amount vs the actual cash received, that the municipality no longer has a tariff issue but the 71% collection is hampering the financial viability of the municipality, pre-paid meters have been purchased but with it comes its challenges, especially the funding of it.

**National Treasury**

**Municipal Debt Relief**

**MFMA Circular No. 124**

**Municipal Finance Management Act No. 56 of 2003**

Aggregate Collection	Summary - Quarter 1					Summary - Quarter 2				
	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2
1.Collection for whole demarcation	65,101,565	52,919,079	12,182,486	81%	81%	72,420,642	49,306,492	23,114,150	68%	68%
2.Collection <u>excl Eskom supplied areas</u>	56,945,379	51,056,321	5,889,059	90%	90%	58,170,874	45,602,696	12,568,178	78%	78%
3.Collection: <b>Property Rates</b>	16,665,158	11,853,286	4,811,872	71%	71%	17,876,187	15,870,360	2,005,827	89%	89%
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)	23,767,203	26,012,913	(2,245,710)	109%	109%	24,683,667	19,915,299	4,768,367	81%	81%
5.Total average collection: <b>Water</b>	12,463,850	8,707,242	3,756,608	70%	70%	17,012,298	7,680,778	9,331,521	45%	45%
6.Total average collection: <b>Wastewater</b>	5,356,544	2,805,310	2,551,234	52%	52%	5,701,215	2,773,586	2,927,629	49%	49%
7.Total average collection: <b>Refuse</b>	6,848,810	3,540,328	3,308,482	52%	52%	7,147,275	3,066,469	4,080,806	43%	43%



**National Treasury**  
**Municipal Debt Relief**  
**MFMA Circular No. 124**  
**Municipal Finance Management Act No. 56 of 2003**

Province		
NC		
Code	District	Code Description
NC062	Namakwa	Nama Khoi

Monthly Performance Report																																															
Municipal Details			Part A						Part B					Part C				Part D				Part E						Part F																			
Month	Code Descr	Code	Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges						Maximization of Revenue Base			Oversight										Score	Compliance Status					
			C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41				
1.July	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	98%	Non Compliance
2.August	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Non Compliance
3.September	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	98%	Non Compliance
4.October	Nama Khoi	NC062	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Non Compliance
5.November	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	98%	Non Compliance
6.December	Nama Khoi	NC062	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	93%	Non Compliance
7.January	Nama Khoi	NC062																																												0%	Non Compliance
8.February	Nama Khoi	NC062																																												0%	Non Compliance
9.March	Nama Khoi	NC062																																												0%	Non Compliance
10.April	Nama Khoi	NC062																																												0%	Non Compliance
11.May	Nama Khoi	NC062																																												0%	Non Compliance
12.June	Nama Khoi	NC062																																												0%	Non Compliance

## SECTION G

### 15. Investment portfolio analysis

NAMA KHOI LOCAL MUNICIPALITY					
Financial Year: 2024/2025					
Consolidated Report on Various Deposits					
Period: YTD ended 31 Dec 2024					
Nedbank: Various Own Funding Accounts					
Description	Loan (Fleet)	Equitable Share	Car Allowance	Interest	Total
<i>Opening Balance: 01 July 2024</i>	14,963,123.84	0.00	2,000.72	5,679,764.75	20,644,889.31
Security Against Loan Balance : 01 July 2024	14,963,123.84			5,000,000.00 679,764.75	5,000,000.00 15,642,888.59
<u>Receipts</u>	0.00	0.00	0.00	24,951,261.18	24,951,261.18
Deposits				23,412,804.32	23,412,804.32
Deposits				412,029.60	412,029.60
Deposits				368,674.55	368,674.55
Deposits				299,233.19	299,233.19
Deposits				252,697.12	252,697.12
Deposits				205,822.40	205,822.40
<u>Withdrawal</u>					
Withdrawals	-8,000,000.00	0.00	0.00	-24,600,000.00	- 32,600,000.00
Monthly operational needs				-7,000,000.00	- 7,000,000.00
Monthly operational needs				-5,500,000.00	- 5,500,000.00
Monthly operational needs				-10,000,000.00	- 10,000,000.00
Monthly operational needs	-8,000,000.00			-2,100,000.00	- 10,100,000.00
Monthly operational needs					-
Monthly operational needs					-
<i>Closing Balance: 31 Dec 2024</i>	6,963,123.84	0.00	2,000.72	6,031,025.93	12,996,150.49

## SECTION H

### 16. Allocation and grants receipts and expenditure

NAMA KHOI LOCAL MUNICIPALITY						
GRANTS AND SUBSIDIES FOR THE YEAR ENDED 30 DECEMBER 2024						
	OPENING BALANCE R	GRANTS RECEIVED R	GRANTS REPAID R	TRANSFERRED TO REVENUE (OPERATING) R	TRANSFERRED TO REVENUE (CAPITAL) R	CLOSING BALANCE R
<b>NATIONAL GOVERNMENT</b>						
Finance Management Grant (FMG)	-	3,000,000	-	(2,559,373)	-	440,627
Municipal Infrastructure Grant (MIG)	11,856	7,710,000	(11,856)	(1,532,521)	-	6,177,479
Expanded Public Works Programme (EPWP)	-	861,000	-	(982,548)	-	(121,548)
Integrated National Electrification Programme (INEP)	-	-	-	-	-	-
Water Service Infrastructure Grant (WSIG)	15,484,283	5,000,000	(5,484,283)	(4,389,103)	-	10,610,897
<b>Total</b>	<b>15,191,575</b>	<b>16,571,000</b>	<b>(5,496,139)</b>	<b>(9,463,545)</b>	<b>-</b>	<b>17,107,455</b>
<b>PROVINCIAL GOVERNMENT</b>						
Libraries, Archives and Museums	512,697	-	-	(667,746)	-	(155,049)
LG SETA	228,576	-	-	-	-	228,576
Swimming Pool	450,000	-	-	-	-	450,000
Municipal Disaster Recovery Grant	817,356	-	-	-	(817,356)	-
Municipal Disaster Response Grant	-	24,444,000	-	(759,232)	-	23,684,768
Housing	1,465,273	-	-	-	-	1,465,273
<b>Total</b>	<b>3,473,902</b>	<b>24,444,000</b>	<b>-</b>	<b>(1,426,977)</b>	<b>(817,356)</b>	<b>25,673,568</b>
<b>OTHER GRANT PROVIDERS</b>						
Donations	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALL SPHERES OF GOVERNMENT</b>	<b>18,665,477</b>	<b>41,015,000</b>	<b>(5,496,139)</b>	<b>(10,890,522)</b>	<b>(817,356)</b>	<b>42,781,023</b>

Donations Made by the Speaker		
Beneficiary	Amount	Purpose
MBARNETT	2500	FINANCIAL ASSISTANCE
MOSTERT BEGRAFNISDIENSTE	4500	MS. JOSEPH SEEKS FINANCIAL AID FOR THE CREMATION OF HER NEWBORN BABY. THE BABY WAS BORN PREMATURELY AND SPENT TWO MONTHS IN AN INCUBATOR - AND UNFORTUNATELY DIED OF NATURAL CAUSES.
MMM BEUKES	2000	TO PROVIDE SERVICES FOR THE FUNERAL OF A TEENAGER THAT WAS INVOLVED IN A FATAL ACCIDENT ON ROUTE TO BERGSGIG
MH VAN DER BYL	2500	TO FINALISE A REGISTRATION AND ADMISSION AT A HIGHER EDUCATION INSTITUTION
NEDBANK	1826.09	ELECTRICITY RADIO NFM BIRTHDAY BASH
PRIMERE SKOOL SPRINGBOK	5000	DONATION : SCHOOL NECESSITIES
LUTSHA DEVELOPMENT ORGANIZATION	800	NFM MOVIE NIGHT FOR KIDS
DMSAUL	5000	TO IMPLIMENT WATER TANKS IN MATJIESKLOOF THAT CAN PROVIDE SUSTAINABLE, RELIABLE ACCESS TO WATER FOR LOCAL RESIDENTS
ANNEWATT	5000	TO SUPPORT FAMILIES/ PENSIONERS IN NEED OF FINANCIAL AID DURING THE FESTIVE SEASON
N STRAUSS	2500	TO SUPPORT FAMILIES/ PENSIONERS IN NEED OF FINANCIAL AID DURING THE FESTIVE SEASON

<b>Donations Made by the Mayor</b>		
<b>Beneficiary</b>	<b>Amount</b>	<b>Purpose</b>
South African Football Association	10,000	Mayor Soccer Tournament
Woman Prayer Group Soup Kitchen	1,000	Donation for necessities
Nama Khoi Local Football Association	25,000	Mayor Soccer Tournament
TRCARSTEN	1,500	Funeral Donation
MARSHVILLECLOETE	1,500	Support for Transport for funeral cost



## SECTION I

### 17. Expenditure on Councilors and board members' allowances and employee benefits

NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - M06 December							
Summary of Employee and Councilor remuneration	Budget Year 2024/25						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>Councillors (Political Office Bearers plus Other)</b>							
Basic Salaries and Wages	6,058,142	6,058,145	3,174,245	3,029,073	145,172		105
Medical Aid Contributions	-	1	45,093	1	45,092		4,509,300
Motor Vehicle Allowance	-	1	48,408	1	48,407		4,840,800
Cellphone Allowance	734,400	734,402	357,686	367,202	- 9,516		97
Other benefits and allowances	489,552	489,553	163,701	244,777	- 81,076		67
<b>Sub Total - Councillors</b>	<b>7,282,094</b>	<b>7,282,102</b>	<b>3,789,133</b>	<b>3,641,054</b>	<b>148,079</b>		<b>104</b>
<b>Senior Managers of the Municipality</b>							
Basic Salaries and Wages	4,855,922	4,855,922	780,685	2,427,966	- 1,647,281		32
Pension and UIF Contributions	12,751	12,751	2,125	6,372	- 4,247		33
Performance Bonus	855,697	855,697	316,611	427,854	- 111,243		74
Motor Vehicle Allowance	558,451	558,451	159,689	279,228	- 119,539		57
Cellphone Allowance	94,943	94,943	15,827	47,478	- 31,651		33
Housing Allowances	141,713	141,713	73,195	70,854	2,341		103
Other benefits and allowances	859	859	143	432	- 289		33
Scarcity	556,034	556,034	101,357	278,016	- 176,659		36
<b>Sub Total - Senior Managers of Municipality</b>	<b>7,076,370</b>	<b>7,076,370</b>	<b>1,449,632</b>	<b>3,538,200</b>	<b>- 2,088,568</b>		<b>41</b>
<b>Other Municipal Staff</b>							
Basic Salaries and Wages	61,967,477	61,809,232	29,416,285	30,911,819	- 1,495,534		95
Pension and UIF Contributions	9,225,567	9,225,575	4,100,910	4,612,802	- 511,892		89
Medical Aid Contributions	4,073,120	4,073,123	1,968,907	2,036,564	- 67,657		97
Overtime	8,386,437	8,386,443	4,693,254	4,193,238	500,016		112
Performance Bonus	4,797,550	4,836,643	2,287,483	2,416,576	- 129,093		95
Motor Vehicle Allowance	2,994,790	2,994,795	1,882,863	1,497,413	385,450		126
Cellphone Allowance	229,896	229,898	90,335	114,936	- 24,601		79
Housing Allowances	687,240	687,243	326,080	343,632	- 17,552		95
Other benefits and allowances	2,608,030	2,608,046	1,473,627	1,304,060	169,567		113
Payments in lieu of leave	1,500,000	1,619,168	805,389	804,181	1,208		100
Long service awards	150,000	150,003	201,663	75,003	126,660		269
Post-retirement benefit obligations	1,380,750	1,380,750	-	690,378	- 690,378		-
Acting and post related allowance	535,557	535,561	398,720	267,784	130,936		149
<b>Sub Total - Other Municipal Staff</b>	<b>98,536,414</b>	<b>98,536,480</b>	<b>47,645,516</b>	<b>49,268,386</b>	<b>- 1,622,870</b>		<b>97</b>
<b>Total Parent Municipality</b>	<b>112,894,878</b>	<b>112,894,952</b>	<b>52,884,281</b>	<b>56,447,640</b>	<b>- 3,563,359</b>		<b>94</b>
<b>Total Employee Cost</b>	<b>105,612,784</b>	<b>105,612,850</b>	<b>49,095,148</b>	<b>52,806,586</b>			
<b>Revenue</b>	<b>459,561,281</b>	<b>459,561,281</b>	<b>250,940,721</b>	<b>229,780,644</b>			<b>55</b>
<b>Expenditure</b>	<b>454,758,149</b>	<b>454,758,242</b>	<b>173,203,799</b>	<b>227,379,285</b>			<b>38</b>
<b>% Employee Cost to Revenue</b>	<b>23</b>	<b>23</b>	<b>20</b>	<b>23</b>			
<b>% Employee Cost to Expenditure</b>	<b>23</b>	<b>23</b>	<b>28</b>	<b>23</b>			

## Notes on Salaries

% Employee Cost to Revenue amounts to 20%, while % employee cost to Expenditure amounts to 28%.

The spent 38% of the intended budget this is largely as result of not all senior and middle managers as budgeted not appointed.

The municipality spent R4 693 254 on overtime and R on temporary workers for the first six months.

## **SECTION J**

### **18. MATERIAL VARIANCE TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

Information will be presented by Performance Management Unit

**20. In the mid-year budget and performance assessment provide an explanation of the cause of variances from the approved annual budget and the impact on any contractual agreements and the overall budget if any**

### **Items that must be Adjust**

From the Assessment of the Original Budget, various errors were identified and corrections were proposed, the report consists of the errors in the Budget documents, the data strings, overspent items, and items with zero expenditure.

All these proposed corrections are listed in the attached Assessment of Original Budget

### **Operational Revenue and Expenditure**

The municipality must make provision for the town of Kleinzee which was excluded in the Original Budget

Corrections must be made to the Service Charges for electricity to align the anticipated revenue with monthly billing.

Service charges for refuse removal and sanitation should be adjusted downwards.

All other revenue votes should be adjusted as per the first month's performances.

Organogram and salary budget must be aligned and proposed vacancies should be budgeted.

Votes with zero expenditure should be used to fund votes that are overspent

### **STATEMENT OF FINANCIAL POSITION**

Adjustments link to the Financial Performance and Capital Expenditure should be perform on the Financial Position

Votes that were incorrectly budget should be corrected

### **Capital Expenditure**

Adjustment should be made in line with the approved rollovers.

The municipality must ensure that all outstanding projects are properly budgeted for to ensure payments can commence.

All other capital expenditure incurred during the first six months and captured as repair and maintenance should be corrected.

# SECTION K

## 22. Parent municipality financial performance

NC062 Nama Khoi - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services								-		
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets								-		
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Operational Revenue								-		
<b>Non-Exchange Revenue</b>								-		
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits								-		
Licences or permits								-		
Transfer and subsidies - Operational								-		
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets								-		
Other Gains								-		
Discontinued Operations								-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
<b>Expenditure By Type</b>										
Employee related costs								-		
Remuneration of councillors								-		
Bulk purchases - electricity								-		
Inventory consumed								-		
Debt impairment								-		
Depreciation and amortisation								-		
Interest								-		
Contracted services								-		
Transfers and subsidies								-		
Irrecoverable debts written off								-		
Operational costs								-		
Losses on disposal of Assets								-		
Other Losses								-		
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-	-	-
Income Tax								-		
<b>Surplus/(Deficit) after income tax</b>		-	-	-	-	-	-	-	-	-

# SECTION L

## 24. Capital Programme performance

NC062 Nama Khoi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10,997	16,322	45,589	660	5,124	17,917	12,792	71.4%	45,589
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	24,443	660	660	8,148	7,487	91.9%	24,443
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	24,443	660	660	8,148	7,487	91.9%	24,443
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		1,294	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		1,294	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		9,703	16,322	21,146	-	4,464	9,769	5,305	54.3%	21,146
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		9,703	16,322	21,146	-	4,464	9,769	5,305	54.3%	21,146
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Computer Equipment</b>		235	400	400	-	-	200	200	100.0%	400
Computer Equipment		235	400	400	-	-	200	200	100.0%	400
<b>Furniture and Office Equipment</b>		94	400	400	-	-	200	200	100.0%	400
Furniture and Office Equipment		94	400	400	-	-	200	200	100.0%	400
<b>Machinery and Equipment</b>		-	1,000	1,000	-	-	500	500	100.0%	1,000
Machinery and Equipment		-	1,000	1,000	-	-	500	500	100.0%	1,000
<b>Transport Assets</b>		(264)	-	-	-	-	-	-	-	-
Transport Assets		(264)	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	11,062	18,122	47,389	660	5,124	18,817	13,692	72.8%	47,389

## **SECTION M**

### **25. OTHER SUPPORTING DOCUMENTS,**

Original Budget Analysis

C-SCHEDULE

Cost Containment

Budget Funded Plan

**SECTION N**

**MUNICIPAL MANAGER's QUALITY CERTIFICATION**

An in-year report must be covered by a quality certificate in the format described below

**QUALITY CERTIFICATE**

I, ....., the municipal manager of Nama Khoi Municipality (NC062), hereby certify that –

Mid-Year Budget and Performance Assessment for the period July 2024 to December 2024 as reported on 25 January of 2025 has been prepared by the Municipal Finance Management Act and regulations made under that Act.

Print Name: .....

Municipal Manager of .....

Signature: .....

Date: .....