NAMA KHOI LOCAL MUNICIPALITY

DRAFT BUDGET

2023/24 TO 2025/26

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PART 1

1.1 Mayor Report

Will be included, after the tabling of the budget to 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 far exceeds Revenue

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 further causing delays in service delivery

Organogram consist of vacancies that cannot be fill 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 receive 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.

Municipality must budget for the servicing of erven as it will result in municipal service accounts.

Organogram must be revise 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 implement 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 to increase 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 has 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 on a loss which adds further strain on the age 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 from 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, changes made will only be done if instructed by Treasury.

Summary of Draft 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 80% collection**		**Cash Flow at 95% collection**
Revenue						
Including cap grants	414 269 643	465 717 104,00				
Cap grants	- 41 070 000	- 36 599 000,00				
Rev excluding	373 199 643	429 118 104,00		343 294 483,20		407 662 198,80
Expenditure						
Expenditure include non cash items	447 854 874	538 774 275,00				
Depreciation	- 77 774 686	- 81 896 745,00				
Bad Debts	- 20 879 058	- 21 985 649,00				
Expenditure excluding non cash items	349 201 130	434 891 881,00		434 891 881,00		434 891 881,00
Deficit excluding bad debts	23 998 513	- 5 773 777,00				
Bad Debts (monies the municipality will not receive)	- 20 879 058	- 21 985 649,00				
deficit	**3 119 455**	**- 27 759 426,00**		**- 91 597 397,80**		**- 27 229 682,20**

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 on 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	Percentage increase/decrease	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
Revenue						
Exchange Revenue						
Service charges - Electricity	129 492 984	46 777 388	36	176 270 372	185 423 877	194 633 984
Service charges - Water	49 718 036	4 971 805	10	54 689 841	57 369 643	60 066 016
Service charges - Waste Water Management	21 158 480	1 269 509	6	22 427 989	23 526 961	24 632 728
Service charges - Waste Management	25 131 782	1 507 907	6	26 639 689	27 945 033	29 258 450
Sale of Goods and Rendering of Services	751 808	39 847	5	791 655	830 445	869 477
Agency services	379 703	20 124	5	399 827	419 418	439 131
Interest earned from Receivables	14 570 092	772 215	5	15 342 307	16 094 080	16 850 501
Interest earned from Current and Non Current Assets	1 979 767	104 928	5	2 084 695	2 186 845	2 289 627
Rent on Land	1 134 331	60 119	5	1 194 450	1 252 978	1 311 868
Rental from Fixed Assets	3 077 172	163 090	5	3 240 262	3 399 035	3 558 788
Licence and permits	1 506 520	79 846	5	1 586 366	1 662 918	1 741 076
Operational Revenue	322 789	17 108	5	339 897	356 552	373 310
Non-Exchange Revenue		-				
Property rates	55 048 611	- 4 848 541	- 9	50 200 070	52 659 875	55 134 889
Fines, penalties and forfeits	529 525	80 386	15	609 911	639 796	669 867
Transfer and subsidies - Operational	64 422 000	4 692 000	7	69 114 000	71 270 000	75 052 000
Interest	3 976 043	210 730	5	4 186 773	4 391 925	4 598 345
Total Revenue (excluding capital transfers and contributions)	**373 199 643**	**55 918 461**	**15**	**429 118 104**	**449 429 381**	**471 480 057**

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 adhere to all the requirements as per the applicable legislation prior to the implementation of the new valuation roll.

Electricity has been increased by 35% 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 10% 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.

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

All other tariffs were kept at 6%.

Illustration of Service Departments with the Tariff Increases

Electricity

Summary of Electricity			Summary of Electricity taking into account various factors		
Revenue	188 837 347		Revenue excluding FBS		188 837 347
Expenditure	217 162 227		FBS		10 535 858
			Revenue after FBS		178 301 489
Deficit	- 28 324 880				
			Total Expenditure excluding FBS		206 626 369
			Bulk Purchases	151 872 000	
			Depreciation	10 080 749	
			losses	10 500 000	
			bad debts	5 692 518	
			Salaries	6 960 565	
			Operational maintenance and other expenses	21 520 537	
			Expenditure excluding non-cash items		190 853 102
			Deficit		**- 12 551 613**
			Bad Debts		**- 5 692 518**
			Deficit after Bad Debts		**- 18 244 131**

Water

Summary of Water			**Summary of Water taking into account various factors**		
Revenue	69 129 582		Revenue excluding FBS		69 129 582
Expenditure	108 945 799		FBS		13 375 453
			Revenue after FBS		55 754 129
Deficit	- 39 816 217				
			Total Expenditure excluding FBS		95 570 346
			Bulk Purchases/Water Inventory	50 760 000	
			Depreciation	14 763 926	
			losses	8 420 522	
			bad debts	5 468 229	
			Salaries	7 818 045	
			Operational maintenance and other expenses	8 339 624	
			Expenditure excluding non-cash items		75 338 191
			Deficit		**- 19 584 062**
			Bad Debts		**- 5 468 229**
			Deficit after Bad Debts		**- 25 052 291**

Sanitation

Summary of Sanitation			**Summary of Sanitation taking into account various factors**		
Revenue Including Capital	70 921 213		Revenue excluding FBS		34 322 213
Expenditure	39 661 851		FBS		11 884 748
			Revenue after FBS		22 437 465
(Deficit)/Suplus including Capital	31 259 362				
Capital Grants	36 599 000		Total Expenditure excluding FBS		27 777 103
			Depreciation	7 673 104	
(Deficit)/Surplus	- 5 339 638		bad debts	5 412 451	
			Salaries	7 866 784	
			Operational maintenance and other expenses	27 777 103	
			Expenditure excluding non-cash items		14 691 548
			(Deficit)/Surplus		**7 745 917**
			Bad Debts		**- 5 412 451**
			Deficit after Bad Debts		**2 333 466**

Refuse Removal

Summary of refuse Removal			Summary of Refuse Removal taking into account various factors		
Revenue	41 662 797		Revenue excluding FBS		41 662 797
Expenditure	58 321 974		FBS		15 011 709
			Revenue after FBS		26 651 088
(Deficit)/Surplus	- 16 659 177				
			Total Expenditure excluding FBS		43 310 265
			Depreciation	26 663 538	
			bad debts	5 412 451	
			Salaries	8 522 756	
			Operational maintenance and other expenses	43 310 265	
			Expenditure excluding non-cash items		11 234 276
			(Deficit)/Surplus		**15 416 812**
			Bad Debts		**- 5 412 451**
			Deficit after Bad Debts		**10 004 361**

Illustration of the impact of the tariff increases on Municipal Accounts

Businesses

2022/2023			**2023/2024**	
BESIGHEDE 1			**BESIGHEDE 1**	
Belasting (R500 000)	927,50		Belasting (R500 000)	927,50
Basies Water	940,60		Basies Water	1 015,85
20Kl Water	706,00		20Kl Water	762,48
Basies Elektrisitiet	723,00		Basies Elektrisitiet	976,05
Elektrisiteit 1000 E	2 555,20		Elektrisiteit 1000 E	3 449,52
Riool	413,20		Riool	437,99
Vullis	329,80		Vullis	349,59
TOTAAL	**6 595,30**		**TOTAAL**	**7 918,98**
2022/2023			**2023/2024**	
BESIGHEDE 2			**BESIGHEDE 2**	
Belasting (R700 000)	1 298,50		Belasting (R700 000)	1 298,50
Basies	940,60		Basies	1 015,85
40Kl Water	1 408,00		40Kl Water	1 520,64
Basies Elektrisiteit	723,00		Basies Elektrisiteit	976,05
Elektrisiteit 2000 E	5 274,20		Elektrisiteit 2000 E	7 120,17
Riool	413,20		Riool	437,99
Vullis	329,80		Vullis	349,59
TOTAAL	**10 387,30**		**TOTAAL**	**12 718,79**
2022/2023			**2023/2024**	
BESIGHEDE 3			**BESIGHEDE 3**	
Belasting (R1 000 000)	1 855,00		Belasting (R1 000 000)	1 855,00
Basies Water	940,60		Basies Water	1 015,85
50Kl Water	1 760,00		50Kl Water	1 900,80
Basies Elektrisiteit	723,00		Basies Elektrisiteit	792,48
Elektrisiteit 4000 E	10 712,20		Elektrisiteit 4000 E	14 461,47
Riool	413,20		Riool	437,99
Vullis	329,80		Vullis	349,59
TOTAAL	**16 733,80**		**TOTAAL**	**20 813,18**

Economic Households

2022/2023	
EKONOMIES 1	
Belasting (R100 000)	114,53
Basies Water	21,80
10Kl Water	281,20
Basies Elektrisitiet	-
Elektrisiteit 300 E	711,00
Riool	195,80
Vullis	152,60
TOTAAL	**1 476,93**

2023/2024	
EKONOMIES 1	
Belasting (R100 000)	114,53
Basies Water	23,54
10Kl Water	303,70
Basies Elektrisitiet	-
Elektrisiteit 300 E	959,85
Riool	207,55
Vullis	161,76
TOTAAL	**1 770,92**

2022/2023	
EKONOMIES 2	
Belasting (R200 000)	249,28
Basies	21,80
15Kl Water	422,15
Basies Elektrisiteit	332,00
Elektrisiteit 700 E	1 739,50
Riool	195,80
Vullis	152,60
TOTAAL	**3 113,13**

2023/2024	
EKONOMIES 2	
Belasting (R200 000)	249,28
Basies	23,54
15Kl Water	455,92
Basies Elektrisiteit	448,20
Elektrisiteit 700 E	2 348,33
Riool	207,55
Vullis	161,76
TOTAAL	**3 894,58**

2022/2023	
EKONOMIES 3	
Belasting (R500 000)	653,53
Basies Water	21,80
30Kl Water	904,20
Basies Elektrisiteit	332,00
Elektrisiteit 1000 E	2 555,20
Riool	195,80
Vullis	152,60
TOTAAL	**4 815,13**

2023/2024	
EKONOMIES 3	
Belasting (R500 000)	653,53
Basies Water	23,54
30Kl Water	976,54
Basies Elektrisiteit	448,20
Elektrisiteit 1000 E	3 449,52
Riool	207,55
Vullis	161,76
TOTAAL	**5 920,63**

Indigent Households

2022/2023	
SUBSIDIE VERBRUIKER 1	
Belasting (R40 000)	30,31
Basies Water	-
6Kl Water	168,00
Elektrisiteit (50eenhede)	77,75
Riool	195,80
Vullis	152,60
TOTAAL	594,15
MIN SUBSIDIE	594,15
TOTAAL	**30,31**

2023/2024	
SUBSIDIE VERBRUIKER 1	
Belasting (R40 000)	30,31
Basies Water	-
6Kl Water	181,44
Elektrisiteit (50eenhede)	104,96
Riool	207,55
Vullis	161,76
TOTAAL	655,71
MIN SUBSIDIE	655,71
TOTAAL	**30,31**

2022/2023	
SUBIDIE VERBRUIKER 2	
Belasting (R50 000)	42,44
Basies Water	
10Kl Water	281,20
Elektrisiteit (100eenhede)	191,95
Riool	195,80
Vullis	152,60
TOTAAL	821,55
MIN SUBSIDIE	594,15
TOTAAL	**269,84**

2023/2024	
SUBIDIE VERBRUIKER 2	
Belasting (R50 000)	42,44
Basies Water	-
10Kl Water	303,70
Elektrisiteit (100eenhede)	259,13
Riool	207,55
Vullis	161,76
TOTAAL	932,13
MIN SUBSIDIE	655,71
TOTAAL	**318,87**

2022/2023	
SUBSIDIE VERBRUIKER 3	
Belasting (R70 000)	66,70
Basies Water	
15Kl Water	422,70
Elektrisiteit (150eenhede)	305,90
Riool	195,80
Vullis	152,60
TOTAAL	1 077,00
MIN SUBSIDIE	594,15
TOTAAL	**549,55**

2023/2024	
SUBSIDIE VERBRUIKER 3	
Belasting (R70 000)	66,70
Basies Water	-
15Kl Water	456,52
Elektrisiteit (150eenhede)	412,97
Riool	207,55
Vullis	161,76
TOTAAL	1 238,79
MIN SUBSIDIE	655,71
TOTAAL	**649,78**

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 result does not wish to make any manual alterations on 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	**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**

All expenditure was kept in the level of inflation as per Circular 123 of the MFMA.

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

Description	Adjusted Budget 2022-23	Movement of Revenue	Percentage increase/decrease	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
Expenditure						
Employee related costs	100 808 695	5 443 668	5	106 252 363	106 292 160	106 334 106
Remuneration of councillors	7 945 598	429 062	5	8 374 660	8 826 891	9 303 545
Bulk purchases - electricity	90 000 000	61 872 000	69	151 872 000	159 313 728	166 801 473
Inventory consumed	59 632 762	11 262 315	19	70 895 077	74 368 936	77 864 274
Depreciation and amortisation	77 774 686	14 622 059	19	92 396 745	96 924 184	101 479 621
Interest	81 000	2 621 525	3 236	2 702 525	2 185 000	1 655 000
Contracted services	42 861 265	- 591 556	- 1	42 269 709	43 000 946	44 213 191
Irrecoverable debts written off	20 879 058	1 106 591	5	21 985 649	23 062 945	24 146 903
Operational costs	40 075 003	- 6 580 362	- 16	33 494 641	33 562 378	35 139 811
Other Losses	7 796 807	623 745	8	8 420 552	8 833 159	9 248 317
Total Expenditure	**447 854 874**	**90 809 047**	**20**	**538 663 921**	**556 370 327**	**576 186 241**

The following increase was applied as per directives from Nersa, DWA and Circular 123

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 expenditure that could've been use 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 have no choice but to enter into payment arrangements.

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

Municipality must start to take note of the Salary Budget and must consider recommendations as per Circular 123.

Draft Capital Budget 2023-24

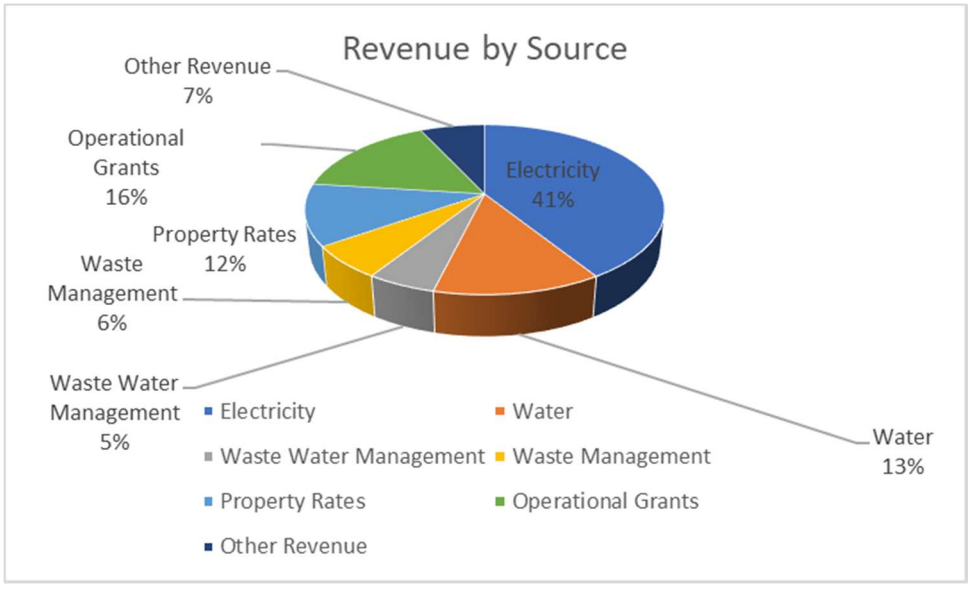
				2023/24	2024/25	2025/26
	NC062 Allocations 23-26	Appreviation		(R'000)	(R'000)	(R'000)
Operating grants:	Local Government Financial Management Grant	FMG		3 100	3 100	3 100
	Expanded Public Works Programme Integrated Grant for Municipalities	EPWP		1 103	0	0
	EQUITABLE SHARE	EQS		63 411	68 170	71 952
				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

Movement in Revenue 2022-23 to 2025-26						
Description	**Adjusted Budget 2022-23**	**Movement of Revenue**	**Percentage increase/decrease**	**Budget Year 2023/24**	**Budget Year 2024/25**	**Budget Year 2025/26**
Revenue						
Exchange Revenue						
Service charges - Electricity	129 492 984	46 777 388	36	176 270 372	185 423 877	194 633 984
Service charges - Water	49 718 036	4 971 805	10	54 689 841	57 369 643	60 066 016
Service charges - Waste Water Management	21 158 480	1 269 509	6	22 427 989	23 526 961	24 632 728
Service charges - Waste Management	25 131 782	1 507 907	6	26 639 689	27 945 033	29 258 450
Sale of Goods and Rendering of Services	751 808	39 847	5	791 655	830 445	869 477
Agency services	379 703	20 124	5	399 827	419 418	439 131
Interest earned from Receivables	14 570 092	772 215	5	15 342 307	16 094 080	16 850 501
Interest earned from Current and Non Current Assets	1 979 767	104 928	5	2 084 695	2 186 845	2 289 627
Rent on Land	1 134 331	60 119	5	1 194 450	1 252 978	1 311 868
Rental from Fixed Assets	3 077 172	163 090	5	3 240 262	3 399 035	3 558 788
Licence and permits	1 506 520	79 846	5	1 586 366	1 662 918	1 741 076
Operational Revenue	322 789	17 108	5	339 897	356 552	373 310
Non-Exchange Revenue		-				
Property rates	55 048 611	- 4 848 541	- 9	50 200 070	52 659 875	55 134 889
Fines, penalties and forfeits	529 525	80 386	15	609 911	639 796	669 867
Transfer and subsidies - Operational	64 422 000	4 692 000	7	69 114 000	71 270 000	75 052 000
Interest	3 976 043	210 730	5	4 186 773	4 391 925	4 598 345
Total Revenue (excluding capital transfers and contributions)	**373 199 643**	**55 918 461**	**15**	**429 118 104**	**449 429 381**	**471 480 057**

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



Revenue excluding capital amounts to R429 118 104 while expenditure amounts to R538 774 275 including cash items that is 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.

Municipality will operate with a loss of R-5 773 777 in non- cash items depreciation and bad debts (impairment) are excluded, however the deficit amounts to R-27 759 426 if impairment is taking in consideration.

Property Rates, services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality with electricity revenue contributing 41%.

Operational grants and subsidies contribute 19% of the municipality's revenue and all other revenue excluding service charges only contributes 6% 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 municipality 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		50 807 768
Electricity	10 535 858	
Water	13 375 453	
Sanitation	11 884 748	
Refuse Removal	15 011 709	
Equitable Share for Councillors		4 113 000
Equitable Share left to cover other services		**8 490 232**

				2023/24	2024/25	2025/26
	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**

0 - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)					
Vote Description	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	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)	301 838	301 838	317 835	333 409	349 079
Vote 2 - MUNICIPAL MANAGER (11: IE)	1 578 568	1 580 465	1 490 993	407 004	426 133
Vote 3 - CORPORATE SERVICES (13: IE)	3 002 027	2 919 037	3 073 746	3 224 360	3 375 906
Vote 4 - FINANCIAL SERVICES (15: IE)	130 768 208	137 421 402	138 468 990	146 753 933	154 083 677
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	28 149 913	28 464 404	30 069 440	29 968 161	31 376 665
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	1 174 192	1 962 592	2 066 610	2 167 873	2 269 764
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	241 571 904	241 619 905	290 229 490	287 035 641	299 545 833
Total Revenue by Vote	**406 546 650**	**414 269 643**	**465 717 104**	**469 890 381**	**491 427 057**
Expenditure by Vote to be appropriated					
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	9 081 129	11 728 640	11 516 501	12 126 368	12 763 535
Vote 2 - MUNICIPAL MANAGER (11: IE)	15 194 923	14 438 004	14 725 799	13 685 111	13 747 810
Vote 3 - CORPORATE SERVICES (13: IE)	35 783 096	41 358 246	34 936 603	36 069 622	37 209 645
Vote 4 - FINANCIAL SERVICES (15: IE)	35 211 714	34 202 672	37 119 525	37 147 726	36 533 493
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	33 386 075	61 418 995	64 609 932	65 416 020	67 736 366
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	11 153 935	11 116 734	11 715 406	11 799 611	11 884 336
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	276 327 395	273 591 583	364 040 155	380 125 869	396 311 056
Total Expenditure by Vote	**416 138 267**	**447 854 874**	**538 663 921**	**556 370 327**	**576 186 241**
Surplus/(Deficit) for the year	**- 9 591 617**	**- 33 585 231**	**- 72 946 817**	**- 86 479 946**	**- 84 759 184**

1.4 OPERATING EXPENDITURE

The operating expenditure budget increased to R447 854 874 (representing an increase (R90 809 047) in 2023/24 from 2022-23 Adjusted Budget, increases are based on Circular 123 as well as tariff increases in line with NERSA.

Description	Adjusted Budget 2022-23	Movement of Revenue	Percentage increase/decrease	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
Expenditure						
Employee related costs	100 808 695	5 443 668	5	106 252 363	106 292 160	106 334 106
Remuneration of councillors	7 945 598	429 062	5	8 374 660	8 826 891	9 303 545
Bulk purchases - electricity	90 000 000	61 872 000	69	151 872 000	159 313 728	166 801 473
Inventory consumed	59 632 762	11 262 315	19	70 895 077	74 368 936	77 864 274
Depreciation and amortisation	77 774 686	14 622 059	19	92 396 745	96 924 184	101 479 621
Interest	81 000	2 621 525	3 236	2 702 525	2 185 000	1 655 000
Contracted services	42 861 265	- 591 556	- 1	42 269 709	43 000 946	44 213 191
Irrecoverable debts written off	20 879 058	1 106 591	5	21 985 649	23 062 945	24 146 903
Operational costs	40 075 003	- 6 580 362	- 16	33 494 641	33 562 378	35 139 811
Other Losses	7 796 807	623 745	8	8 420 552	8 833 159	9 248 317
Total Expenditure	**447 854 874**	**90 809 047**	**20**	**538 663 921**	**556 370 327**	**576 186 241**

Operating Expenditure Budget - Highlights
The following are the highlights of the operating expenditure budget:

Employee Related Cost
Personnel costs increase by (R5.4 million) based on the 2022-23 adjustment budget of R100.8 million to R106.2 million in 2021/22. This expenditure category constitutes 19% of the operating expenditure budget.

Other Expenditure
General expenditure decrease from R30.4 million in 2020.21 to R25.6 million in the 2021/22 budget year; expenditure decrease has been based on some items no appropriately budgeted for, certain day to day operations might be hampered in the financial year but the municipality are driven to introduced more cost efficient measures to deliver the same services at a lower cost.

Bulk purchases
Bulk purchases (electricity) increase by (R61.8 million) from the 2022/23 budget to the proposed amount of R151.8 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 was used to calculate the amount for the draft budget, which after the municipality increase the figure with the 18.65%.

Inventory Consumed water included

Water Inventory increased by (R11.2 million) from the 2022/23 adjustment budget to the proposed amount of R70.8 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 was used to calculate the amount for the draft budget, which after the municipality increase the figure with the 10%.

Interest on External Borrowing

Municipality made provision for the proposed loan

Depreciation & asset impairment
Link to the Assets of the and might increase or decrease depending on the acquiring 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

				2023/24	2024/25	2025/26
	NC062 Allocations 23-26	**Appreviation**		(R'000)	(R'000)	(R'000)
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):

Referring again to the engagement with Treasury whereby the budget were cut as by their recommendations, Liabilities for Nama Khoi Municipality as it well known exceeds R400 million at this stage, however Treasury requires the municipality to table funded budget, and one of the methods to ensure 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 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 is 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 is incorporated in the Net cash from investing on the Cash Flow remains, and is improving indicates 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. These 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 hampers 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 revise the current financial recovery plan to be more specific to address issues.

1.6 BUDGET RESOLUTIONS

Council Resolutions

To be added as 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 Draft 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 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 on unfunded budgets by Treasury. It will be updated with the Draft Budget.
Trade and other payables are not increase the correct amounts outstanding for creditors were just indicated, please see SA3 for further details, please this 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. Draft Budget Tables

0 - 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		
R thousand	1	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										
Governance and administration		**118 474**	**127 024**	**125 973**	**135 655**	**142 244**	**142 244**	**143 374**	**150 741**	**158 258**
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	141 568	150 004	157 486
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**2 509**	**3 077**	**2 519**	**3 012**	**3 240**	**3 240**	**3 332**	**1 921**	**2 012**
Community and social services		2 440	2 269	2 519	2 949	3 122	3 122	3 208	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**	**316 865**	**314 976**	**328 799**
Energy sources		84 963	91 229	105 039	134 681	134 681	134 681	176 521	188 987	197 110
Water management		36 632	47 412	48 151	49 718	49 706	49 706	54 677	57 356	60 052
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**	**465 717**	**469 890**	**491 427**
Expenditure - Functional										
Governance and administration		**153 622**	**136 688**	**108 972**	**114 246**	**121 685**	**121 685**	**119 319**	**120 806**	**122 792**
Executive and council		20 184	19 701	19 323	20 944	23 991	23 991	23 950	23 486	24 153
Finance and administration		132 258	115 902	88 556	91 271	96 416	96 416	94 022	95 971	97 289
Internal audit		1 179	1 085	1 093	2 030	1 278	1 278	1 347	1 349	1 351
Community and public safety		**12 373**	**14 379**	**22 259**	**18 019**	**23 560**	**23 560**	**24 738**	**23 913**	**24 592**
Community and social services		5 348	4 943	5 694	8 611	6 557	6 557	6 828	5 422	5 518
Sport and recreation		4 040	6 537	12 241	6 013	13 645	13 645	14 372	14 885	15 401
Public safety		2 985	2 899	3 199	3 394	3 358	3 358	3 538	3 606	3 673
Housing		–	–	1 125	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**22 643**	**30 888**	**22 634**	**26 332**	**21 478**	**21 478**	**22 631**	**23 014**	**23 399**
Planning and development		2 018	10 434	4 395	2 045	1 574	1 574	1 659	1 666	1 673
Road transport		20 625	20 454	18 239	24 287	19 904	19 904	20 972	21 348	21 726
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**200 388**	**209 675**	**236 471**	**257 542**	**281 131**	**281 131**	**371 975**	**388 638**	**405 403**
Energy sources		100 521	107 884	125 765	131 466	131 188	131 188	205 750	215 471	225 252
Water management		58 845	57 720	60 073	79 998	82 700	82 700	95 403	99 692	104 008
Waste water management		15 250	16 129	16 425	27 344	26 120	26 120	27 512	28 465	29 425
Waste management		25 772	27 942	34 208	18 734	41 123	41 123	43 310	45 009	46 718
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**389 026**	**391 631**	**390 336**	**416 138**	**447 855**	**447 855**	**538 664**	**556 370**	**576 186**
Surplus/(Deficit) for the year		**(110 523)**	**(81 411)**	**(74 510)**	**(9 592)**	**(33 585)**	**(33 585)**	**(72 947)**	**(86 480)**	**(84 759)**

0 - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)					
Vote Description	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	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)	301 838	301 838	317 835	333 409	349 079
Vote 2 - MUNICIPAL MANAGER (11: IE)	1 578 568	1 580 465	1 490 993	407 004	426 133
Vote 3 - CORPORATE SERVICES (13: IE)	3 002 027	2 919 037	3 073 746	3 224 360	3 375 906
Vote 4 - FINANCIAL SERVICES (15: IE)	130 768 208	137 421 402	138 468 990	146 753 933	154 083 677
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	28 149 913	28 464 404	30 069 440	29 968 161	31 376 665
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	1 174 192	1 962 592	2 066 610	2 167 873	2 269 764
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	241 571 904	241 619 905	290 229 490	287 035 641	299 545 833
Total Revenue by Vote	**406 546 650**	**414 269 643**	**465 717 104**	**469 890 381**	**491 427 057**
Expenditure by Vote to be appropriated					
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	9 081 129	11 728 640	11 516 501	12 126 368	12 763 535
Vote 2 - MUNICIPAL MANAGER (11: IE)	15 194 923	14 438 004	14 725 799	13 685 111	13 747 810
Vote 3 - CORPORATE SERVICES (13: IE)	35 783 096	41 358 246	34 936 603	36 069 622	37 209 645
Vote 4 - FINANCIAL SERVICES (15: IE)	35 211 714	34 202 672	37 119 525	37 147 726	36 533 493
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	33 386 075	61 418 995	64 609 932	65 416 020	67 736 366
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	11 153 935	11 116 734	11 715 406	11 799 611	11 884 336
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	276 327 395	273 591 583	364 040 155	380 125 869	396 311 056
Total Expenditure by Vote	**416 138 267**	**447 854 874**	**538 663 921**	**556 370 327**	**576 186 241**
Surplus/(Deficit) for the year	**- 9 591 617**	**- 33 585 231**	**- 72 946 817**	**- 86 479 946**	**- 84 759 184**

0 - 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		
R thousand	1	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	129 505	129 493	129 493	138 373	176 270	185 424	194 634
Service charges - Water	2	31 408	32 533	37 839	49 718	49 718	49 718	61 878	54 690	57 370	60 066
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		-	-	-	642	752	752	752	792	830	869
Agency services		-	-	-	174	380	380	380	400	419	439
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	9 565	14 570	14 570	14 570	15 342	16 094	16 851
Interest earned from Current and Non Current Assets		-	-	-	1 363	1 980	1 980	1 980	2 085	2 187	2 290
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	1 134	1 134	1 134	1 134	1 194	1 253	1 312
Rental from Fixed Assets		-	-	-	3 014	3 077	3 077	3 077	3 240	3 399	3 559
Licence and permits		-	-	-	1 135	1 507	1 507	1 507	1 586	1 663	1 741
Operational Revenue		-	-	-	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	50 200	52 660	55 135
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	334	530	530	530	610	640	670
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	64 422	64 422	64 422	64 422	69 114	71 270	75 052
Interest		-	-	-	2 476	3 976	3 976	3 976	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		**192 686**	**198 169**	**219 950**	**365 477**	**373 200**	**373 200**	**419 613**	**429 118**	**449 429**	**471 480**
Expenditure											
Employee related costs	2	96 451	98 930	101 158	110 697	100 809	100 809	100 809	106 252	106 292	106 334
Remuneration of councillors		-	-	-	6 759	7 946	7 946	7 946	8 375	8 827	9 304
Bulk purchases - electricity	2	80 069	85 868	104 477	90 000	90 000	90 000	90 000	151 872	159 314	166 801
Inventory consumed	8	51 325	49 061	39 844	58 200	59 633	59 633	59 633	70 895	74 369	77 864
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		56 749	65 969	77 775	41 401	77 775	77 775	77 775	92 397	96 924	101 480
Interest		-	-	-	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	42 270	43 001	44 213
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	33 495	33 562	35 140
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	12 797	7 797	7 797	7 797	8 421	8 833	9 248
Total Expenditure		**320 444**	**333 281**	**362 735**	**416 138**	**447 855**	**447 855**	**447 855**	**538 664**	**556 370**	**576 186**
Surplus/(Deficit)		**(127 759)**	**(135 112)**	**(142 785)**	**(50 662)**	**(74 655)**	**(74 655)**	**(28 242)**	**(109 546)**	**(106 941)**	**(104 706)**
Transfers and subsidies - capital (monetary	6	–	–	–	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		**(127 759)**	**(135 112)**	**(142 785)**	**(9 592)**	**(33 585)**	**(33 585)**	**12 828**	**(72 947)**	**(86 480)**	**(84 759)**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(127 759)**	**(135 112)**	**(142 785)**	**(9 592)**	**(33 585)**	**(33 585)**	**12 828**	**(72 947)**	**(86 480)**	**(84 759)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(127 759)**	**(135 112)**	**(142 785)**	**(9 592)**	**(33 585)**	**(33 585)**	**12 828**	**(72 947)**	**(86 480)**	**(84 759)**
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**(127 759)**	**(135 112)**	**(142 785)**	**(9 592)**	**(33 585)**	**(33 585)**	**12 828**	**(72 947)**	**(86 480)**	**(84 759)**

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	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											
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	25 000	–	–
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	36 599	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**	**61 599**	**20 461**	**19 947**
Total Capital Expenditure - Vote		**10 682**	**–**	**–**	**71 420**	**71 812**	**71 812**	**71 812**	**61 599**	**20 461**	**19 947**
Capital Expenditure - Functional											
Governance and administration		**–**	**–**	**–**	**25 000**	**25 000**	**25 000**	**25 000**	**25 000**	**–**	**–**
Executive and council		–	–	–	25 000	25 000	25 000	25 000	25 000	–	–
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**	**36 599**	**20 461**	**19 947**
Energy sources		5 365	–	–	7 000	7 350	7 350	7 350	–	3 300	2 200
Water management		7 146	–	–	6 070	7 161	7 161	7 161	–	–	–
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**	**61 599**	**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	25 000	–	–
Internally generated funds		156	–	–	5 350	5 742	5 742	5 742	–	–	–

0 - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		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		–	–	–	403	(22 847)	(22 847)	(22 847)	(15 176)	(22 616)	(23 144)
Trade and other receivables from exchange transactions	1	–	–	–	44 708	82 682	82 682	82 682	65 735	58 766	51 470
Receivables from non-exchange transactions	1	–	–	–	384	457	457	457	31 297	35 689	40 288
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	31	–	81	(2 644)	2 577	2 577	2 577	2 577	2 577	2 577
VAT		–	–	–	23 004	23 256	23 256	23 256	23 256	23 256	23 256
Other current assets		–	–	–	363	(518)	(518)	(518)	(518)	(518)	(518)
Total current assets		**31**	**–**	**81**	**66 218**	**85 606**	**85 606**	**85 606**	**107 171**	**97 154**	**93 928**
Non current assets											
Investments		–	–	-	–	–	–	–	–	–	–
Investment property		–	–	-	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	672 459	595 996	514 463
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	1 484	1 484	1 484	1 484	1 484	1 484	1 484
Intangible assets		–	–	–	71	96	96	96	96	96	96
Trade and other receivables from exchange transactions		–	–	–	(6 214)	(7 662)	(7 662)	(7 662)	(7 662)	(7 662)	(7 662)
Non-current receivables from non-exchange transactions		–	–	–	1 109	1 364	1 364	1 364	1 364	1 364	1 364
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		**771 747**	**819 517**	**703 257**	**1 044 286**	**831 412**	**831 412**	**831 412**	**806 578**	**730 114**	**648 582**
TOTAL ASSETS		**771 778**	**819 517**	**703 337**	**1 110 504**	**917 018**	**917 018**	**917 018**	**913 749**	**827 269**	**742 510**
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		3 502	2 878	(374)	3 433	466	466	466	466	466	466
Consumer deposits		–	–	–	3 331	3 570	3 570	3 570	3 570	3 570	3 570
Trade and other payables from exchange transactions	4	–	–	–	374 908	414 490	414 490	414 490	414 490	414 490	414 490
Trade and other payables from non-exchange transactions	5	–	–	–	25 740	18 701	18 701	18 701	18 701	18 701	18 701
Provision		–	–	–	17 823	17 444	17 444	17 444	17 444	17 444	17 444
VAT		–	–	–	(6 355)	491	491	491	491	491	491
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		**3 502**	**2 878**	**(374)**	**418 880**	**455 162**	**455 162**	**455 162**	**455 162**	**455 162**	**455 162**
Non current liabilities											
Financial liabilities	6	–	–	3 380	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**	**165 088**	**162 983**	**162 191**	**162 191**	**162 191**	**162 191**	**162 191**	**162 191**
TOTAL LIABILITIES		**149 893**	**144 591**	**164 714**	**581 863**	**617 353**	**617 353**	**617 353**	**617 353**	**617 353**	**617 353**
NET ASSETS		**621 885**	**674 926**	**538 623**	**528 641**	**299 665**	**299 665**	**299 665**	**296 396**	**209 916**	**125 157**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	–	–	–	543 137	335 528	335 528	335 528	296 166	209 686	124 927
Reserves and funds	9	–	189	230	189	230	230	230	230	230	230
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	**–**	**189**	**230**	**543 326**	**335 758**	**335 758**	**335 758**	**296 396**	**209 916**	**125 157**

0 - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		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	50 010	52 461	54 927
Service charges		350 759	560 969	189 661	237 298	–	242 415	242 415	321 811	337 580	353 447
Other revenue		13	1 306	5 438	7 113	363 634	8 074	8 074	8 705	9 130	9 559
Transfers and Subsidies - Operational	1	–	35 912	39 854	22 650	–	22 650	22 650	18 306	18 489	20 285
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)	(412 907)	(425 102)	(439 381)
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**	**21 906**	**13 021**	**19 418**
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		–	–	–	–	–	–	–	(61 599)	(20 461)	(19 947)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(61 599)**	**(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**	**(39 693)**	**(7 440)**	**(529)**
Cash/cash equivalents at the year begin:	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**24 517**	**(15 176)**	**(22 616)**
Cash/cash equivalents at the year end:	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(15 176)**	**(22 616)**	**(23 144)**

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

0 - 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		
R thousand		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	–	–	–	–	–	–	–	(15 176)	(22 616)	(23 144)
Other current investments > 90 days		–	–	–	45 111	59 835	59 835	59 835	65 735	58 766	51 470
Investments - Property, plant and equipment	1	771 747	819 517	703 257	848 117	697 293	697 293	697 293	672 459	595 996	514 463
Cash and investments available:		**771 747**	**819 517**	**703 257**	**893 228**	**757 128**	**757 128**	**757 128**	**723 018**	**632 146**	**542 789**
Application of cash and investments											
Trade payables from Non-exchange transactions: Other		733	(6 355)	491	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	346 058	374 908	414 455	277 127	328 855	343 852	348 905	310 277	307 711	305 017
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**346 791**	**368 553**	**414 946**	**277 127**	**328 855**	**343 852**	**348 905**	**310 277**	**307 711**	**305 017**
Surplus(shortfall)		**424 956**	**450 964**	**288 311**	**616 101**	**428 273**	**413 276**	**408 223**	**412 741**	**324 435**	**237 772**

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	24	–	35	97 781	85 635	70 638	65 585	104 213	106 779	109 473
Creditors due	346 082	374 908	414 490	374 908	414 490	414 490	414 490	414 490	414 490	414 490
Total	(346 058)	(374 908)	(414 455)	(277 127)	(328 855)	(343 852)	(348 905)	(310 277)	(307 711)	(305 017)
Debtors collection assumptions										
Balance outstanding - debtors	31	–	81	197 459	141 869	141 869	141 869	172 710	177 102	181 700
Estimate of debtors collection rate	78,1%	126,0%	44,0%	49,5%	60,4%	49,8%	46,2%	60,3%	60,3%	60,2%

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.

0 - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		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**	**41 599**	**17 161**	**17 747**
Roads Infrastructure		4 370	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 365	–	–	2 000	2 350	2 350	–	–	–
Water Supply Infrastructure		2 866	–	–	6 070	7 161	7 161	–	–	–
Sanitation Infrastructure		(6 461)	–	–	12 000	10 909	10 909	16 599	17 161	17 747
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	270	–	–	–	–	–
Infrastructure		***6 139***	**–**	**–**	***20 340***	***20 420***	***20 420***	***16 599***	***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		***122***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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**	**25 000**	**–**	**–**
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**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	5 000	5 000	5 000	–	3 300	2 200
Water Supply Infrastructure		4 168	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	20 000	20 000	20 000	20 000	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***4 168***	**–**	**–**	***25 000***	***25 000***	***25 000***	***20 000***	***3 300***	***2 200***
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4	**10 682**	**–**	**–**	**71 420**	**71 812**	**71 812**	**61 599**	**20 461**	**19 947**
Roads Infrastructure		4 370	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 365	–	–	7 000	7 350	7 350	–	3 300	2 200
Water Supply Infrastructure		7 146	–	–	6 070	7 161	7 161	–	–	–
Sanitation Infrastructure		(6 461)	–	–	32 000	30 909	30 909	36 599	17 161	17 747
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	270	–	–	–	–	–
Infrastructure		***10 420***	**–**	**–**	***45 340***	***45 420***	***45 420***	***36 599***	***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		***122***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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**	**25 000**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**10 682**	**–**	**–**	**71 420**	**71 812**	**71 812**	**61 599**	**20 461**	**19 947**

ASSET REGISTER SUMMARY - PPE (WDV)	5	1 074 925	1 013 640	845 666	1 036 287	837 710	837 710	812 875	736 412	654 880
Roads Infrastructure		(4 338)	112 046	112 393	103 355	107 385	107 385	107 119	101 587	95 795
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	151 661	144 386	135 515
Water Supply Infrastructure		926	91 368	78 228	90 232	71 368	71 368	63 464	47 976	31 761
Sanitation Infrastructure		(12 842)	138 710	134 471	156 985	158 093	158 093	163 397	172 509	181 829
Solid Waste Infrastructure		24 788	68 872	50 127	187 196	(31 885)	(31 885)	(33 227)	(61 197)	(90 482)
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***	***457 328***	***410 176***	***359 332***
Community Assets		17 577	49 447	40 228	46 935	31 038	31 038	30 551	20 400	9 773
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	36 662	32 738	28 630
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		65	81	96	71	96	96	96	96	96
Computer Equipment		**(269)**	**975**	**943**	**1 030**	**962**	**962**	**679**	**402**	**113**
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**	**(10 382)**	**(21 396)**	**(32 928)**
Transport Assets		**8 723**	**2 519**	**1 262**	**26 127**	**22 775**	**22 775**	**22 590**	**18 738**	**14 704**
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**	**812 875**	**736 412**	**654 880**
EXPENDITURE OTHER ITEMS		**66 148**	**73 718**	**86 836**	**74 300**	**111 236**	**111 236**	**127 504**	**133 752**	**140 038**
Depreciation	7	56 749	65 969	77 775	41 401	77 775	77 775	92 397	96 924	101 480
Repairs and Maintenance by Asset Class	3	**9 399**	**7 750**	**9 061**	**32 899**	**33 461**	**33 461**	**35 107**	**36 828**	**38 558**
Roads Infrastructure		615	793	613	1 862	1 862	1 862	1 961	2 057	2 153
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 829	3 596	4 296	13 469	14 304	14 304	15 062	15 800	16 543
Water Supply Infrastructure		1 402	1 124	1 604	8 463	8 368	8 368	8 684	9 110	9 538
Sanitation Infrastructure		454	331	357	4 749	4 752	4 752	5 004	5 249	5 496
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***6 299***	***5 844***	***6 871***	***28 543***	***29 286***	***29 286***	***30 711***	***32 216***	***33 730***
Community Facilities		267	115	199	1 050	1 050	1 050	1 105	1 159	1 214
Sport and Recreation Facilities		135	49	59	400	400	400	421	442	463
Community Assets		***402***	***164***	***257***	***1 450***	***1 450***	***1 450***	***1 527***	***1 601***	***1 677***
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**	**122**	**128**	**134**
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**	**127 504**	**133 752**	**140 038**
Renewal and upgrading of Existing Assets as % of total capex		*40,1%*	*0,0%*	*0,0%*	*35,0%*	*34,8%*	*34,8%*	*32,5%*	*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%*	*21,6%*	*3,4%*	*2,2%*
R&M as a % of PPE		*1,2%*	*0,9%*	*1,3%*	*3,9%*	*4,8%*	*4,8%*	*5,0%*	*5,5%*	*6,5%*
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%*

0 - 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	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
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)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
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	5	–	–	–	–	–	–	–	–	–
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	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	13 375	14 031	14 690
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	10 536	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**	**50 808**	**52 781**	**54 767**
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)** (**impermissable values per section 17 of MPRA**)										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	–	–	–	–	–	–	–
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	6									
Other										
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–

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 if 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 scares 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 to the requirements of MFMA Circular42-Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by the firstly forecasting the cash and investments ate 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 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 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 provide guidance on budget principals;
To consider Draft budget operational and capital parameters;
To review directorates' budget inputs via budget hearings after tabling of the Draft budget; and
To review and advice on the outcome of MTREF

PUBLIC PARTICIPATION

The municipality will embark on the public participation processes after the tabling of the Draft Budget.

2.2 Overview of alignment of annual budget with IDP

VISION, MISSION AND KEY PERFORMANCE AREAS

VISION & KEY PERFORMANCE AREAS OF THE NAMA KHOI LOCAL MUNICIPALIY

Vision
• To Proudly deliver a sustainable and climate resilient quality service to the entire Nama Khoi Municipality

KEY PERFORMANCE AREA				
Basic Services and Infrastructure (BSD)	Financial Viability (MFVM)	Local Economic Development (LED)	Municipal Transformation and Institutional Development (MTID)	Good governance and Community Participation (GGCP)

IDP OBJECTIVE				
-To ensure sustainable delivery in respect of water and sanitation, electricity, solid waste management and roads and water and storm water services to all residents of Nama Khoi Municipality.	-Strategic and Sustainable budgeting, revenue protection and debt control, grow and diversity revenue and value for money in expenditure through the integrated financial plan.	Development and implementation of Nama Khoi LED strategy to ensure the alignment to the economic sectors and also assist the SMME's in cooperation with other stakeholders. -To initiate, lead and sustain an Environment for job creation in the Nama Khoi Municipal Area. -To leverage municipal assets and the municipal Procurement process with the view to stimulate redistribution and growth.	-To provide an overarching framework for sustainable municipal performance improvement -To provide a framework for Municipal Transformation and Institution development	To ensure an unqualified audit report To institutionalise community-based planning at strategic and operational levels To enhance the public profile, reputation and positioning of the Nama Khoi Municipality.

0 - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				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
"To ensure a clean audit report"	"Ward 4"	11		–	–	–	–	–	–	25 739	27 000	28 269
"To ensure a clean audit report"	"Ward 7"	10		–	–	–	–	–	–	574 157	589 786	611 932
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 3"	5		–	–	–	–	–	–	9	10	10
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 7"	1		–	–	–	–	–	–	2 611	2 739	2 867
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 9"	8		–	–	–	–	–	–	265	278	291
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
Allocations to other priorities			2	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)			1	–	–	–	–	–	–	602 780	619 812	643 369

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.

0 - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				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
"Quality Living Environment"	""	0		–	–	–	–	–	–	13	14	14
"To ensure a clean audit report"	"Ward 4"	11		–	–	–	–	–	–	256 190	261 735	268 439
"To ensure a clean audit report"	"Ward 7"	10		–	–	–	–	–	–	295 892	309 767	323 095
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 1"	9		–	–	–	–	–	–	2 771	2 907	3 043
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 2"	7		–	–	–	–	–	–	11 007	10 760	11 266
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 3"	5		–	–	–	–	–	–	538	564	591
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 4"	2		–	–	–	–	–	–	1 530	1 605	1 680
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 5"	4		–	–	–	–	–	–	6 943	7 283	7 625
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 6"	6		–	–	–	–	–	–	1 963	2 059	2 156
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 7"	1		–	–	–	–	–	–	23 666	24 039	25 169
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 8"	3		–	–	–	–	–	–	1 584	1 661	1 739
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 9"	8		–	–	–	–	–	–	678	711	744
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
Allocations to other priorities				–	–	–	–	–	–	–	–	–
Total Expenditure			1	–	–	–	–	–	–	602 774	623 105	645 562

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.

0 - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				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
"To ensure a clean audit report"	"Ward 7"	10		–	–	–	–	–	–	25 000	–	–
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 1"	9		–	–	–	–	–	–	20 000	3 300	2 200
"To ensure sustainable delivery in respect of all services to all residents of Nama Khoi"	"Ward 6"	6		–	–	–	–	–	–	16 599	17 161	17 747
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
0	0	0		–	–	–	–	–	–	–	–	–
Allocations to other priorities			3	–	–	–	–	–	–	–	–	–
Total Capital Expenditure			1	–	–	–	–	–	–	61 599	20 461	19 947

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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. In accordance with 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,

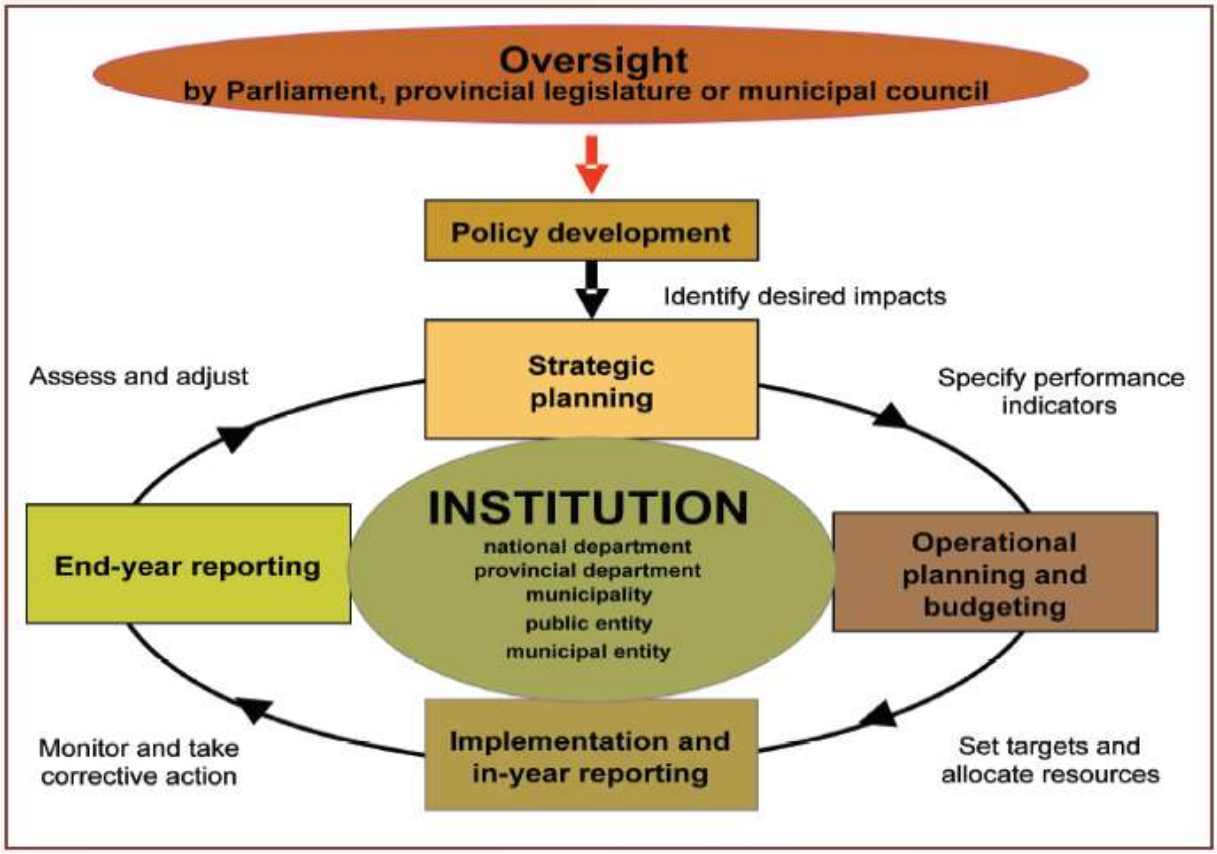

Figure 1 Planning, budgeting and reporting cycle

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 with 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 is 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 analysed 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 on 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 unit 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 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 the 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

NamaKhoi 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 pumpsets, 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 have 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 categorised 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 off Irrecoverable Debt

(r) Preferential Procurement Framework Policy

2.5. Overview of budget assumptions

General inflation outlook and its impact on the municipal activities

There are five key factors that 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 per cent of total operating expenditure in the 2023/24 MTREF.

Headlines mentioned by National Treasury in circular 108 were taken into consideration when compiling 2020/21 MTREF

HEADLINES INFLATION FORECASTS AS PERNATIONAL TREASURY GUIDELINES CIRCULAR 108		
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 utilised to fund capital or refinancing of borrowing in certain conditions. Municipality had undergone a lease to become 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.

Collection rate for revenue services

It must be noted that the Covid-19 pandemic had a major impact on the economy as well 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 is considered a source of additional cash in-flow once the performance has been carefully monitored.

Growth or decline in tax base of the municipality

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.

Ability of the municipality to spend and deliver on the programmes

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

In order 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 projects 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 depends on the municipality's ability to collect these outstanding cash.

2.6. Overview of budget funding

Table 41 MBRR SA10

0 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	–	–	–	–	–	–	–	(15 176)	(22 616)	(23 144)
Cash + investments at the yr end less applications - R'000	18(1)b	2	424 956	450 964	288 311	616 101	428 273	413 276	408 223	412 741	324 435	237 772
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	–	–	–	–	(0,6)	(0,8)	(0,8)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(127 759)	(135 112)	(142 785)	(9 592)	(33 585)	(33 585)	12 828	(72 947)	(86 480)	(84 759)
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%	11,7%	(0,9%)	(1,2%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	78,1%	126,0%	44,0%	49,5%	60,4%	49,8%	46,2%	60,3%	60,3%	60,2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		0,0%	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.	0,0%	0,0%	0,0%	84,4%	0,0%	0,0%	16,7%	(2,7%)	(2,9%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	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%	5,0%	5,5%	6,5%	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%

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Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a			2,8%	11,0%	27,7%	(0,1%)	0,0%	16,5%	17,7%	5,1%	4,8%
% incr Property Tax	18(1)a			(3,3%)	4,1%	7,4%	(0,9%)	0,0%	0,0%	(8,8%)	4,9%	4,7%
% incr Service charges - Electricity	18(1)a			6,9%	14,3%	24,8%	(0,0%)	0,0%	6,9%	36,1%	5,2%	5,0%
% incr Service charges - Water	18(1)a			3,6%	16,3%	31,4%	0,0%	0,0%	24,5%	10,0%	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	330 228	346 925	363 726
Service charges			192 686	198 169	219 950	280 913	280 550	280 550	326 963	330 228	346 925	363 726
Property rates			51 322	49 647	51 699	55 529	55 049	55 049	55 049	50 200	52 660	55 135
Service charges - electricity revenue			84 893	90 753	103 761	129 505	129 493	129 493	138 373	176 270	185 424	194 634
Service charges - water revenue			31 408	32 533	37 839	49 718	49 718	49 718	61 878	54 690	57 370	60 066
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			–	–	–	174	380	380	380	400	419	439
Capital expenditure excluding capital grant funding			94	–	–	30 350	30 742	30 742	30 742	25 000	–	–
Cash receipts from ratepayers	18(1)a		350 939	562 376	210 333	294 304	363 634	299 949	299 949	380 526	399 171	417 932
Ratepayer & Other revenue	18(1)a		449 296	446 402	478 443	594 319	602 421	602 421	648 834	630 641	662 059	693 671
Change in consumer debtors (current and non-current)			N/A	–	–	39 987	36 854	–	–	13 894	(2 577)	(2 698)
Operating and Capital Grant Revenue	18(1)a		–	–	–	105 492	105 492	105 492	105 492	105 713	91 731	94 999
Capital expenditure - total	20(1)(vi)		10 479	–	–	71 420	71 812	71 812	71 812	61 599	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			192 686	198 169	219 950	365 477	373 200	373 200	419 613	429 118	449 429	471 480
Total Operating Expenditure			320 444	333 281	362 735	416 138	447 855	447 855	447 855	538 664	556 370	576 186
Operating Performance Surplus/(Deficit)			(127 759)	(135 112)	(142 785)	(50 662)	(74 655)	(74 655)	(28 242)	(109 546)	(106 941)	(104 706)
Cash and Cash Equivalents (30 June 2012)										(15 176)		
Revenue												
% Increase in Total Operating Revenue				2,8%	11,0%	66,2%	2,1%	0,0%	12,4%	15,0%	4,7%	4,9%
% Increase in Property Rates Revenue				(3,3%)	4,1%	7,4%	(0,9%)	0,0%	0,0%	(8,8%)	4,9%	4,7%
% Increase in Electricity Revenue				6,9%	14,3%	24,8%	(0,0%)	0,0%	6,9%	36,1%	5,2%	5,0%
% Increase in Property Rates & Services Charges				2,8%	11,0%	27,7%	(0,1%)	0,0%	16,5%	17,7%	5,1%	4,8%
Expenditure												
% Increase in Total Operating Expenditure				4,0%	8,8%	14,7%	7,6%	0,0%	0,0%	20,3%	3,3%	3,6%
% Increase in Employee Costs				2,6%	2,3%	9,4%	(8,9%)	0,0%	0,0%	5,4%	0,0%	0,0%
% Increase in Electricity Bulk Purchases				7,2%	21,7%	(13,9%)	0,0%	0,0%	0,0%	68,7%	4,9%	4,7%
Average Cost Per Budgeted Employee Positon (Remuneration)					0	0				0		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			1,2%	0,9%	1,3%	3,9%	4,8%	4,8%		5,0%	5,5%	6,5%
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%	0,0%	0,0%	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	–	–	–
Borrowing (R'000)			–	–	–	25 000	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%	0,0%	0,0%	0,0%
Borrowing % of Non Grant Funding			0,0%	0,0%	0,0%	82,4%	81,3%	81,3%	81,3%	100,0%	0,0%	0,0%
Grant Funding % of Total Funding			98,5%	0,0%	0,0%	57,5%	57,2%	57,2%	57,2%	59,4%	100,0%	100,0%
Capital Expenditure												
Total Capital Programme (R'000)			10 479	–	–	71 420	71 812	71 812	71 812	61 599	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%	5,4%	10,8%	0,0%
Cash												
Cash Receipts % of Rate Payer & Other			78,1%	126,0%	44,0%	49,5%	60,4%	49,8%	46,2%	60,3%	60,3%	60,2%
Cash Coverage Ratio			–	–	–	–	–	–	–	(0)	(0)	(0)
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			0,0%	0,0%	0,0%	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			424 956	450 964	288 311	616 101	428 273	413 276	408 223	412 741	324 435	237 772
Free Services												
Free Basic Services as a % of Equitable Share			40,6%	37,3%	45,9%	79,2%	79,2%	79,2%		80,1%	77,4%	76,1%
Free Services as a % of Operating Revenue (excl operational transfers)			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		0,0%	0,0%	0,0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			192 686	198 169	219 950	365 477	373 200	373 200	419 613	429 118	449 429	471 480
Total Operating Expenditure			320 444	333 281	362 735	416 138	447 855	447 855	447 855	538 664	556 370	576 186
Surplus/(Deficit) Budgeted Operating Statement			(127 759)	(135 112)	(142 785)	(50 662)	(74 655)	(74 655)	(28 242)	(109 546)	(106 941)	(104 706)
Surplus/(Deficit) Considering Reserves and Cash Backing			424 956	450 964	288 311	616 101	428 273	413 276	408 223	412 741	324 435	237 772
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✖		15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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.

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 for 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 own 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 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 consist 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 government have been budgeted for. A percentage less than 100 per cent 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 spent 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 because 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 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

0 - 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		
R thousand		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										
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 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

0 - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	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
Parent municipality														
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	–	–
Entities														
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

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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

0 - 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		
R thousand	1	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										
Infrastructure		**6 139**	**–**	**–**	**20 340**	**20 420**	**20 420**	**16 599**	**17 161**	**17 747**
Roads Infrastructure		4 370	–	–	–	–	–	–	–	–
Roads		4 370	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 365	–	–	2 000	2 350	2 350	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		479	–	–	–	50	50	–	–	–
LV Networks		4 886	–	–	2 000	2 300	2 300	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		2 866	–	–	6 070	7 161	7 161	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		1 731	–	–	–	–	–	–	–	–
Reservoirs		1 135	–	–	510	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	2 000	2 000	2 000	–	–	–
Distribution		–	–	–	3 560	5 161	5 161	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		(6 461)	–	–	12 000	10 909	10 909	16 599	17 161	17 747
Pump Station		156	–	–	–	–	–	–	–	–
Reticulation		(7 655)	–	–	12 000	10 909	10 909	16 599	17 161	17 747
Waste Water Treatment Works		1 038	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

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	25 000	–	–
Transport Assets		–	–	–	25 000	25 000	25 000	25 000	–	–
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**	**41 599**	**17 161**	**17 747**

MBRR Table SA 17 - Detail of borrowings

0 - 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		
R thousand		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 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 SA 18 - Capital transfers and grants receipts

0 - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		50 510	61 762	55 965	61 710	61 710	61 710	66 511	71 270	75 052
Equitable Share		47 830	58 762	52 965	58 610	58 610	58 610	63 411	68 170	71 952
Local Government Financial Management Grant		2 680	3 000	3 000	3 100	3 100	3 100	3 100	3 100	3 100
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	50 510	61 762	55 965	61 710	61 710	61 710	66 511	71 270	75 052
Capital Transfers and Grants										
CONDTNL - LIBRARY TRANS GRANT		1 095	1 150	1 300	1 500	1 500	1 500	1 500	–	–
GRANT INCOME EPWP CLEANING PROJECT (PMU)		1 058	1 070	1 169	1 212	1 212	1 212	1 103	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	1 095	1 150	1 300	1 500	1 500	1 500	1 500	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		51 605	62 912	57 265	63 210	63 210	63 210	68 011	71 270	75 052

MBRR Table A7 - Budget cash flow statement

Cash Flow Management

Cash flow management and forecasting is a critical step 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 other' to be provide 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).

0 - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		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	50 010	52 461	54 927
Service charges		350 759	560 969	189 661	237 298	–	242 415	242 415	321 811	337 580	353 447
Other revenue		13	1 306	5 438	7 113	363 634	8 074	8 074	8 705	9 130	9 559
Transfers and Subsidies - Operational	1	–	35 912	39 854	22 650	–	22 650	22 650	18 306	18 489	20 285
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)	(412 907)	(425 102)	(439 381)
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**	**21 906**	**13 021**	**19 418**
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		–	–	–	–	–	–	–	(61 599)	(20 461)	(19 947)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(61 599)**	**(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**	**(39 693)**	**(7 440)**	**(529)**
Cash/cash equivalents at the year begin:	2	–	–	–	–	–	–	–	**24 517**	**(15 176)**	**(22 616)**
Cash/cash equivalents at the year end:	2	–	–	–	–	–	–	–	**(15 176)**	**(22 616)**	**(23 144)**

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

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

0 - 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		
R thousand		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	–	–	–	–	–	–	–	(15 176)	(22 616)	(23 144)
Other current investments > 90 days		–	–	–	45 111	59 835	59 835	59 835	65 735	58 766	51 470
Investments - Property, plant and equipment	1	771 747	819 517	703 257	848 117	697 293	697 293	697 293	672 459	595 996	514 463
Cash and investments available:		**771 747**	**819 517**	**703 257**	**893 228**	**757 128**	**757 128**	**757 128**	**723 018**	**632 146**	**542 789**
Application of cash and investments											
Trade payables from Non-exchange transactions: Other		733	(6 355)	491	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	346 058	374 908	414 455	277 127	328 855	343 852	348 905	310 277	307 711	305 017
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**346 791**	**368 553**	**414 946**	**277 127**	**328 855**	**343 852**	**348 905**	**310 277**	**307 711**	**305 017**
Surplus(shortfall)		**424 956**	**450 964**	**288 311**	**616 101**	**428 273**	**413 276**	**408 223**	**412 741**	**324 435**	**237 772**

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	24	–	35	97 781	85 635	70 638	65 585	104 213	106 779	109 473
Creditors due	346 082	374 908	414 490	374 908	414 490	414 490	414 490	414 490	414 490	414 490
Total	(346 058)	(374 908)	(414 455)	(277 127)	(328 855)	(343 852)	(348 905)	(310 277)	(307 711)	(305 017)
Debtors collection assumptions										
Balance outstanding - debtors	31	–	81	197 459	141 869	141 869	141 869	172 710	177 102	181 700
Estimate of debtors collection rate	78,1%	126,0%	44,0%	49,5%	60,4%	49,8%	46,2%	60,3%	60,3%	60,2%

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

MBRR SA19 - Expenditure on transfers and grant programs

0 - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		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
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**9 520**	**5 900**	**8 377**	**18 114**	**18 072**	**18 072**	**18 620**	**16 687**	**17 380**
Equitable Share		6 963	2 576	3 786	12 197	12 155	12 155	12 806	13 471	14 159
Expanded Public Works Programme Integrated Grant		–	–	–	1 212	1 212	1 212	1 103	–	–
LIBRARY PROGRAMS		129	8	123	1 500	1 500	1 500	1 500	–	–
Local Government Financial Management Grant		2 343	2 692	4 378	3 100	3 100	3 100	3 100	3 100	3 100
Water Services Infrastructure Grant		85	625	90	105	105	105	110	116	121
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		**9 520**	**5 900**	**8 377**	**18 114**	**18 072**	**18 072**	**18 620**	**16 687**	**17 380**
Capital expenditure of Transfers and Grants										
LIBRARY PROGRAMS		**129**	**8**	**123**	**1 500**	**1 500**	**1 500**	**1 500**	**–**	**–**
GRANT INCOME EPWP CLEANING PROJECT (PMU)		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
0		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**129**	**8**	**123**	**1 500**	**1 500**	**1 500**	**1 500**	**–**	**–**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**9 649**	**5 907**	**8 499**	**19 614**	**19 572**	**19 572**	**20 120**	**16 687**	**17 380**

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

0 - 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		
R thousand		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	20 676	19 464	19 464	19 464
Current year receipts		3 811	2 530	6 126	–	–	4 777	(4 203)	(6 400)	(5 300)
Conditions met - transferred to revenue		**21 006**	**18 825**	**15 915**	**15 678**	**19 464**	**27 233**	**15 261**	**13 064**	**14 164**
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	(1 500)	–	–
Conditions met - transferred to revenue		**1 790**	**1 640**	**1 585**	**490**	**490**	**1 990**	**(1 010)**	**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	(1 500)	–	–
Conditions met - transferred to revenue		**1 790**	**1 640**	**1 585**	**490**	**490**	**1 990**	**(1 010)**	**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**	**31 266**	**13 294**	**14 097**	**15 197**
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	–	–	20 000	(36 599)	(17 161)	(17 747)
Conditions met - transferred to revenue		**41 352**	**47 569**	**26 584**	**6 481**	**24 041**	**57 242**	**(12 558)**	**6 880**	**6 294**
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**	**57 603**	**(12 197)**	**7 241**	**6 655**
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**	**88 869**	**1 097**	**21 338**	**21 852**
TOTAL TRANSFERS AND GRANTS - CTBM		**(13 201)**	**–**	**–**	**–**	**(12 854)**	**(27 835)**	**(12 854)**	**(12 854)**	**(12 854)**

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.

MBRR SA22 - Summary of councilor and staff benefits

0 - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		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
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 897	3 939	5 142	5 646	6 850	6 850	7 220	7 609	8 020
Pension and UIF Contributions		310	254	96	–	–	–	–	–	–
Medical Aid Contributions		46	34	8	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		697	687	695	694	694	694	731	771	812
Housing Allowances		326	277	88	–	–	–	–	–	–
Other benefits and allowances		933	954	679	420	402	402	424	447	471
Sub Total - Councillors		**6 209**	**6 145**	**6 708**	**6 759**	**7 946**	**7 946**	**8 375**	**8 827**	**9 304**
% increase	4		**(1,0%)**	**9,2%**	**0,8%**	**17,6%**	**–**	**5,4%**	**5,4%**	**5,4%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 072	938	1 881	939	1 048	1 048	1 104	1 104	1 104
Pension and UIF Contributions		342	280	152	189	5	5	5	5	5
Medical Aid Contributions		144	105	30	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		155	165	69	102	102	102	107	107	107
Motor Vehicle Allowance	3	1 045	1 411	1 148	987	1 105	1 105	1 165	1 165	1 165
Cellphone Allowance	3	39	32	16	–	12	12	12	12	12
Housing Allowances	3	22	44	12	–	61	61	64	64	64
Other benefits and allowances	3	36	16	(221)	0	0	0	0	0	0
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 - Senior Managers of Municipality		**60 066**	**62 041**	**63 339**	**73 446**	**63 217**	**63 217**	**66 631**	**66 631**	**66 631**
% 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%**	**999 107 500,0%**	**999 107 500,0%**	**999 107 500,0%**
Other Municipal Staff		7 337	7 248	8 123	8 242	9 634	9 634	10 154	10 154	10 154
Basic Salaries and Wages		4 460	4 651	4 505	5 417	5 417	5 417	5 710	5 710	5 710
Pension and UIF Contributions		2 399	2 431	2 516	2 386	2 833	2 833	2 986	2 986	2 986
Medical Aid Contributions		207	243	227	219	240	240	253	253	253
Overtime		1 071	1 052	1 182	1 799	810	810	854	854	854
Performance Bonus		1 258	882	1 046	952	1 146	1 146	1 208	1 208	1 208
Motor Vehicle Allowance	3	2 295	1 744	1 511	–	1 307	1 307	1 378	1 378	1 378
Cellphone Allowance	3	549	559	111	657	659	659	694	694	694
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**	**13 083**	**13 083**	**13 083**
% increase	4		**(30,1%)**	**10,0%**	**(16,9%)**	**3,1%**	**–**	**5,4%**	**–**	**–**
Total Parent Municipality		**85 120**	**81 364**	**84 544**	**92 249**	**83 575**	**83 575**	**88 088**	**88 541**	**89 017**

MBRR SA23 - Salaries, allowances and benefits (political office bearers/councilors/ senior managers)

0 - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4							
Chief Whip								
Executive Mayor								
Deputy Executive Mayor								
Executive Committee								
Total for all other councillors								
Total Councillors	8	**0**	**0**	**0**	**0**			**0**
Senior Managers of the Municipality	5							
Municipal Manager (MM)								
Chief Finance Officer								
0								
0								
0								
0		0	0	0	0	0		0
List of each offical with packages >= senior manager								
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
0		0	0	0	0	0		0
Total Senior Managers of the Municipality	8,10	**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.

MBRR SA24 – Summary of personnel numbers

Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2019/20			Current Year 2020/21			Budget Year 2021/22		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities		0	0	0	0	0	0	0	0	0
Councillors (Political Office Bearers plus Other Councillors)		210	0	210	214	0	214	214	0	214
Board Members of municipal entities	4	24	0	22	12	0	10	10	0	10
Municipal employees	5	0	0	0	0	0	0	0	0	0
Municipal Manager and Senior Managers	3	55	12	36	22	0	21	33	11	13
Other Managers	7	1485	899	100	1471	836	58	1463	6	6
Professionals		*3308*	*2253*	*0*	*3238*	*2023*	*0*	*3225*	*2019*	*0*
Finance		546	347	0	486	289	0	489	292	0
Spatial/town planning		279	475	0	279	463	0	279	463	0
Information Technology		94	36	0	90	28	0	91	28	0
Roads		223	86	0	223	80	0	223	80	0
Electricity		195	161	0	195	180	0	195	180	0
Water		487	279	0	401	190	0	401	190	0
Sanitation		116	102	0	196	40	0	196	40	0
Refuse		27	17	0	27	14	0	27	14	0
Other		1341	750	0	1341	739	0	1324	732	0
Technicians		*11208*	*8306*	*0*	*11191*	*7804*	*0*	*11189*	*7802*	*0*
Finance		116	61	0	114	51	0	114	51	0
Spatial/town planning		223	124	0	223	119	0	223	119	0
Information Technology		220	82	0	220	75	0	220	75	0
Roads		446	188	0	446	180	0	446	180	0
Electricity		1338	883	0	1338	856	0	1338	856	0
Water		447	256	0	447	246	0	447	246	0
Sanitation		0	0	0	0	0	0	0	0	0
Refuse		112	75	0	112	70	0	112	70	0
Other		8306	6637	0	8291	6207	0	8289	6205	0
Clerks (Clerical and administrative)		5700	3661	0	5652	3302	0	5641	3298	0
Service and sales workers		0	0	0	0	0	0	25	11	0
Skilled agricultural and fishery workers		0	0	0	0	0	0	0	0	0
Craft and related trades		0	0	0	0	0	0	0	0	0
Plant and Machine Operators		0	0	0	0	0	0	0	0	0
Elementary Occupations		8385	6526	1124	8383	6487	1117	8383	6487	1117
TOTAL PERSONNEL NUMBERS	9	**30375**	**21657**	**1492**	**30183**	**20452**	**1420**	**30183**	**19634**	**1360**
% increase					-0.006320988	-0.055640209	-0.048257373	0	-0.039996088	-0.042253521
Total municipal employees headcount	6, 10	**62**	**56**	**5**	**47**	**41**	**5**	**45**	**39**	**5**
Finance personnel headcount	8, 10	**1466**	**1255**	**15**	**1406**	**1193**	**12**	**1405**	**1192**	**13**
Human Resources personnel headcount	8, 10	**341**	**289**	**9**	**329**	**282**	**6**	**322**	**273**	**6**

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.

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

MBRR SA25 - Budgeted monthly revenue and expenditure

0 - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		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		4183340	4183340	4183340	4183340	4183340	4183340	4183340	4183340	4183340	4183340	4183340				
Service charges - Electricity		14 689	14 689	14 689	14 689	14 689	14 689	14 689	14 689	14 689	14 689	14 689	14 689	176 270	185 424	194 634
Service charges - Water		4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	54 690	57 370	60 066
Service charges - Waste Water Management		1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	1 869	22 428	23 527	24 633
Service charges - Waste Management		2 220	2 220	2 220	2 220	2 220	2 220	2 220	2 220	2 220	2 220	2 220	2 220	26 640	27 945	29 258
Sale of Goods and Rendering of Services		–	–	–	–	–	–	–	–	–	–	–	792	792	830	869
Agency services		270	270	270	270	270	270	270	270	270	270	270	(2 570)	400	419	439
Interest		174	174	174	174	174	174	174	174	174	174	174	(1 911)	–	–	–
Interest earned from Receivables		1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	(2 559)	15 342	16 094	16 851
Interest earned from Current and Non Current Assets		–	–	–	–	–	–	–	–	–	–	–	2 085	2 085	2 187	2 290
Dividends		51	51	51	51	51	51	51	51	51	51	51	(559)	–	–	–
Rent on Land		132	132	132	132	132	132	132	132	132	132	132	(260)	1 194	1 253	1 312
Rental from Fixed Assets		33	33	33	33	33	33	33	33	33	33	33	2 874	3 240	3 399	3 559
Licence and permits		5 760	5 760	5 760	5 760	5 760	5 760	5 760	5 760	5 760	5 760	5 760	(61 768)	1 586	1 663	1 741
Operational Revenue		194	194	194	194	194	194	194	194	194	194	194	(1 792)	340	357	373
Non-Exchange Revenue		0	0	0	0	0	0	0	0	0	0	0				
Property rates		–	–	–	–	–	–	–	–	–	–	–	50 200	50 200	52 660	55 135
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	610	610	640	670
Licences or permits		8 854	8 854	8 854	8 854	8 854	8 854	8 854	8 854	8 854	8 854	8 854	(97 398)	–	–	–
Transfer and subsidies - Operational		698	698	698	698	698	698	698	698	698	698	698	61 437	69 114	71 270	75 052
Interest		1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	1 832	(15 967)	4 187	4 392	4 598
Fuel Levy		7 700	7 700	7 700	7 700	7 700	7 700	7 700	7 700	7 700	7 700	7 700	(84 697)	–	–	–
Operational Revenue		225	225	225	225	225	225	225	225	225	225	225	(2 477)	–	–	–
Gains on disposal of Assets		12 656	12 656	12 656	12 656	12 656	12 656	12 656	12 656	12 656	12 656	12 656	(139 216)	–	–	–
Other Gains		5 908	5 908	5 908	5 908	5 908	5 908	5 908	5 908	5 908	5 908	5 908	(64 987)	–	–	–
Discontinued Operations		3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	(38 747)	–	–	–
Total Revenue (excluding capital transfers and cont		–	–	–	–	–	–	–	–	–	–	–	**(373 577)**	**429 118**	**449 429**	**471 480**
Expenditure		2791218	2791218	2791218	2791218	2791218	2791218	2791218	2791218	2791218	2791218	2791218				
Employee related costs		702	702	702	702	702	702	702	702	702	702	702	98 534	106 252	106 292	106 334
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	8 375	8 375	8 827	9 304
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	151 872	151 872	159 314	166 801
Inventory consumed		–	–	–	–	–	–	–	–	–	–	–	70 895	70 895	74 369	77 864
Debt impairment		3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	(33 549)	–	–	–
Depreciation and amortisation		–	–	–	–	–	–	–	–	–	–	–	92 397	92 397	96 924	101 480
Interest		–	–	–	–	–	–	–	–	–	–	–	2 703	2 703	2 185	1 655
Contracted services		–	–	–	–	–	–	–	–	–	–	–	42 270	42 270	43 001	44 213
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	21 986	21 986	23 063	24 147
Operational costs		–	–	–	–	–	–	–	–	–	–	–	33 495	33 495	33 562	35 140
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	8 421	8 421	8 833	9 248
Total Expenditure		3 752	3 752	3 752	3 752	3 752	3 752	3 752	3 752	3 752	3 752	3 752	**497 396**	**538 664**	**556 370**	**576 186**
Surplus/(Deficit)		(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	**(870 973)**	**(109 546)**	**(106 941)**	**(104 706)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	–	–	–	–	36 599	36 599	20 461	19 947
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	**(834 374)**	**(72 947)**	**(86 480)**	**(84 759)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	**(834 374)**	**(72 947)**	**(86 480)**	**(84 759)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	**(834 374)**	**(72 947)**	**(86 480)**	**(84 759)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	(3 752)	**(834 374)**	**(72 947)**	**(86 480)**	**(84 759)**

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

0 - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		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	26	318	333	349
Vote 2 - MUNICIPAL MANAGER (11: IE)		124	124	124	124	124	124	124	124	124	124	124	124	1 491	407	426
Vote 3 - CORPORATE SERVICES (13: IE)		256	256	256	256	256	256	256	256	256	256	256	256	3 074	3 224	3 376
Vote 4 - FINANCIAL SERVICES (15: IE)		11 539	11 539	11 539	11 539	11 539	11 539	11 539	11 539	11 539	11 539	11 539	11 539	138 469	146 754	154 084
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)		2 506	2 506	2 506	2 506	2 506	2 506	2 506	2 506	2 506	2 506	2 506	2 506	30 069	29 968	31 377
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)		172	172	172	172	172	172	172	172	172	172	172	172	2 067	2 168	2 270
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18:		24 186	24 186	24 186	24 186	24 186	24 186	24 186	24 186	24 186	24 186	24 186	24 186	290 229	287 036	299 546
Total Revenue by Vote		**38 810**	**38 810**	**38 810**	**38 810**	**38 810**	**38 810**	**38 810**	**38 810**	**38 810**	**38 810**	**38 810**	**38 810**	**465 717**	**469 890**	**491 427**
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)		960	960	960	960	960	960	960	960	960	960	960	960	11 517	12 126	12 764
Vote 2 - MUNICIPAL MANAGER (11: IE)		1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227	1 227	14 726	13 685	13 748
Vote 3 - CORPORATE SERVICES (13: IE)		3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	1 679	34 937	36 070	37 210
Vote 4 - FINANCIAL SERVICES (15: IE)		3 093	3 093	3 093	3 093	3 093	3 093	3 093	3 093	3 093	3 093	3 093	3 093	37 120	37 148	36 533
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)		5 411	5 411	5 411	5 411	5 411	5 411	5 411	5 411	5 411	5 411	5 411	5 094	64 610	65 416	67 736
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)		976	976	976	976	976	976	976	976	976	976	976	976	11 715	11 800	11 884
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18:		29 497	29 497	29 497	29 497	29 497	29 497	29 497	29 497	29 497	29 497	29 497	39 578	364 040	380 126	396 311
Total Expenditure by Vote		**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**#REF!**	**#REF!**	**#REF!**	**#REF!**
Surplus/(Deficit) before assoc.		**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**#REF!**	**#REF!**	**#REF!**	**#REF!**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**(5 377)**	**#REF!**	**#REF!**	**#REF!**	**#REF!**

MBRR SA27 - Budgeted monthly revenue expenditure (municipal vote)

0 - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		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		**(11 948)**	**(11 948)**	**(11 948)**	**(11 948)**	**(11 948)**	**(11 948)**	**(11 948)**	**(11 948)**	**(11 948)**	**(11 948)**	**(11 948)**	**274 800**	**143 374**	**150 741**	**158 258**
Executive and council		(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	3 461	1 806	737	772
Finance and administration		(11 797)	(11 797)	(11 797)	(11 797)	(11 797)	(11 797)	(11 797)	(11 797)	(11 797)	(11 797)	(11 797)	271 339	141 568	150 004	157 486
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**(278)**	**(278)**	**(278)**	**(278)**	**(278)**	**(278)**	**(278)**	**(278)**	**(278)**	**(278)**	**(278)**	**6 386**	**3 332**	**1 921**	**2 012**
Community and social services		(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)	6 149	3 208	1 792	1 876
Sport and recreation		(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	237	124	130	136
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**(159)**	**(159)**	**(159)**	**(159)**	**(159)**	**(159)**	**(159)**	**(159)**	**(159)**	**(159)**	**(159)**	**3 646**	**1 902**	**1 996**	**2 090**
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	3 646	1 902	1 996	2 090
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**(26 405)**	**(26 405)**	**(26 405)**	**(26 405)**	**(26 405)**	**(26 405)**	**(26 405)**	**(26 405)**	**(26 405)**	**(26 405)**	**(26 405)**	**607 324**	**316 865**	**314 976**	**328 799**
Energy sources		(14 710)	(14 710)	(14 710)	(14 710)	(14 710)	(14 710)	(14 710)	(14 710)	(14 710)	(14 710)	(14 710)	338 333	176 521	188 987	197 110
Water management		(4 556)	(4 556)	(4 556)	(4 556)	(4 556)	(4 556)	(4 556)	(4 556)	(4 556)	(4 556)	(4 556)	104 797	54 677	57 356	60 052
Waste water management		(4 919)	(4 919)	(4 919)	(4 919)	(4 919)	(4 919)	(4 919)	(4 919)	(4 919)	(4 919)	(4 919)	113 135	59 027	40 688	42 380
Waste management		(2 220)	(2 220)	(2 220)	(2 220)	(2 220)	(2 220)	(2 220)	(2 220)	(2 220)	(2 220)	(2 220)	51 059	26 640	27 945	29 258
Other		**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**468**	**244**	**256**	**268**
Total Revenue - Functional		**(38 810)**	**(38 810)**	**(38 810)**	**(38 810)**	**(38 810)**	**(38 810)**	**(38 810)**	**(38 810)**	**(38 810)**	**(38 810)**	**(38 810)**	**892 624**	**465 717**	**469 890**	**491 427**
Expenditure - Functional																
Governance and administration		**9 943**	**9 943**	**9 943**	**9 943**	**9 943**	**9 943**	**9 943**	**9 943**	**9 943**	**9 943**	**9 943**	**9 943**	**119 319**	**120 806**	**122 792**
Executive and council		1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	23 950	23 486	24 153
Finance and administration		7 835	7 835	7 835	7 835	7 835	7 835	7 835	7 835	7 835	7 835	7 835	7 835	94 022	95 971	97 289
Internal audit		112	112	112	112	112	112	112	112	112	112	112	112	1 347	1 349	1 351
Community and public safety		**2 062**	**2 062**	**2 062**	**2 062**	**2 062**	**2 062**	**2 062**	**2 062**	**2 062**	**2 062**	**2 062**	**2 061**	**24 738**	**23 913**	**24 592**
Community and social services		569	569	569	569	569	569	569	569	569	569	569	569	6 828	5 422	5 518
Sport and recreation		1 198	1 198	1 198	1 198	1 198	1 198	1 198	1 198	1 198	1 198	1 198	1 198	14 372	14 885	15 401
Public safety		295	295	295	295	295	295	295	295	295	295	295	295	3 538	3 606	3 673
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**1 886**	**1 886**	**1 886**	**1 886**	**1 886**	**1 886**	**1 886**	**1 886**	**1 886**	**1 886**	**1 886**	**1 886**	**22 631**	**23 014**	**23 399**
Planning and development		138	138	138	138	138	138	138	138	138	138	138	138	1 659	1 666	1 673
Road transport		1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	20 972	21 348	21 726
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**30 296**	**30 296**	**30 296**	**30 296**	**30 296**	**30 296**	**30 296**	**30 296**	**30 296**	**30 296**	**30 296**	**38 717**	**371 975**	**388 638**	**405 403**
Energy sources		17 146	17 146	17 146	17 146	17 146	17 146	17 146	17 146	17 146	17 146	17 146	17 146	205 750	215 471	225 252
Water management		7 249	7 249	7 249	7 249	7 249	7 249	7 249	7 249	7 249	7 249	7 249	15 669	95 403	99 692	104 008
Waste water management		2 293	2 293	2 293	2 293	2 293	2 293	2 293	2 293	2 293	2 293	2 293	2 293	27 512	28 465	29 425
Waste management		3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	43 310	45 009	46 718
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional		**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**44 187**	**52 607**	**538 664**	**556 370**	**576 186**
Surplus/(Deficit) before assoc.		**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**840 017**	**(72 947)**	**(86 480)**	**(84 759)**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**(82 997)**	**840 017**	**(72 947)**	**(86 480)**	**(84 759)**

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

0 - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		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
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*																
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)		2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	25 000	–	–
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		3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	36 599	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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–	#REF!	#REF!	#REF!	#REF!
Capital single-year expenditure sub-total	2	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**#REF!**	**#REF!**	**#REF!**	**#REF!**
Total Capital Expenditure	2	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**#REF!**	**#REF!**	**#REF!**	**#REF!**

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

0 - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		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	1															
Governance and administration		**121 508**	**2 083**	**2 083**	**2 083**	**2 083**	**2 083**	**2 083**	**2 083**	**2 083**	**2 083**	**2 083**	**(117 341)**	**25 000**	**–**	**–**
Executive and council		2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	25 000	–	–
Finance and administration		119 425	–	–	–	–	–	–	–	–	–	–	(119 425)	–	–	–
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		**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**36 599**	**20 461**	**19 947**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	3 300	2 200
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	36 599	17 161	17 747
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	2	**124 558**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**(114 291)**	**61 599**	**20 461**	**19 947**
Funded by:																
National Government		3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	**3 050**	**36 599**	**20 461**	**19 947**
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**3 050**	**36 599**	**20 461**	**19 947**
Borrowing		2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	25 000	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Funding		**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	**5 133**	5 133	5 133	61 599	20 461	19 947

MBRR SA30 BUDGETED MONTHLY CASH FLOW

0 - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	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
Cash Receipts By Source													1		
Property rates	4 168	4 168	4 168	4 168	4 168	4 168	4 168	4 168	4 168	4 168	4 168	4 168	50 010	52 461	54 927
Service charges - electricity revenue	15 537	15 537	15 537	15 537	15 537	15 537	15 537	15 537	15 537	15 537	15 537	15 537	186 439	195 575	204 767
Service charges - water revenue	4 952	4 952	4 952	4 952	4 952	4 952	4 952	4 952	4 952	4 952	4 952	4 952	59 421	62 333	65 262
Service charges - sanitation revenue	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	34 300	35 980	37 671
Service charges - refuse revenue	3 471	3 471	3 471	3 471	3 471	3 471	3 471	3 471	3 471	3 471	3 471	3 471	41 651	43 692	45 746
Rental of facilities and equipment	382	382	382	382	382	382	382	382	382	382	382	382	4 586	4 811	5 037
Interest earned - external investments	174	174	174	174	174	174	174	174	174	174	174	174	2 085	2 187	2 290
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	51	51	51	51	51	51	51	51	51	51	51	51	610	640	670
Licences and permits	168	168	168	168	168	168	168	168	168	168	168	168	2 012	2 109	2 208
Agency services	40	40	40	40	40	40	40	40	40	40	40	40	475	499	522
Transfers and Subsidies - Operational	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	1 526	18 306	18 489	20 285
Other revenue	85	85	85	85	85	85	85	85	85	85	85	85	1 021	1 071	1 122
Cash Receipts by Source	**33 410**	**33 410**	**33 410**	**33 410**	**33 410**	**33 410**	**33 410**	**33 410**	**33 410**	**33 410**	**33 410**	**33 410**	**400 917**	**419 847**	**440 507**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	3 050	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	**36 460**	**36 460**	**36 460**	**36 460**	**36 460**	**36 460**	**36 460**	**36 460**	**36 460**	**36 460**	**36 460**	**36 460**	**437 516**	**440 308**	**460 454**
Cash Payments by Type															
Employee related costs	9 552	9 552	9 552	9 552	9 552	9 552	9 552	9 552	9 552	9 552	9 552	9 552	114 627	115 119	115 638
Remuneration of councillors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	225	225	225	225	225	225	225	225	225	225	225	225	2 703	2 185	1 655
Bulk purchases - electricity	12 656	12 656	12 656	12 656	12 656	12 656	12 656	12 656	12 656	12 656	12 656	12 656	151 872	159 314	166 801
Acquisitions - water & other inventory	5 908	5 908	5 908	5 908	5 908	5 908	5 908	5 908	5 908	5 908	5 908	5 908	70 895	74 369	77 864
Contracted services	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	42 270	43 001	44 213
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	2 770	33 243	33 299	34 864
Cash Payments by Type	**34 634**	**34 634**	**34 634**	**34 634**	**34 634**	**34 634**	**34 634**	**34 634**	**34 634**	**34 634**	**34 634**	**34 634**	**415 610**	**427 287**	**441 036**
Other Cash Flows/Payments by Type															
Capital assets	5 133	5 133	5 133	5 133	5 133	5 133	5 133	5 133	5 133	5 133	5 133	5 133	61 599	20 461	19 947
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**39 767**	**39 767**	**39 767**	**39 767**	**39 767**	**39 767**	**39 767**	**39 767**	**39 767**	**39 767**	**39 767**	**39 767**	**477 209**	**447 748**	**460 983**
NET INCREASE/(DECREASE) IN CASH HELD	**(3 308)**	**(3 308)**	**(3 308)**	**(3 308)**	**(3 308)**	**(3 308)**	**(3 308)**	**(3 308)**	**(3 308)**	**(3 308)**	**(3 308)**	**(3 308)**	**(39 693)**	**(7 440)**	**(529)**
Cash/cash equivalents at the month/year begin:	24 517	21 209	17 901	14 594	11 286	7 978	4 670	1 363	(1 945)	(5 253)	(8 560)	(11 868)	24 517	(15 176)	(22 616)
Cash/cash equivalents at the month/year end:	21 209	17 901	14 594	11 286	7 978	4 670	1 363	(1 945)	(5 253)	(8 560)	(11 868)	(15 176)	(15 176)	(22 616)	(23 144)

Annual budgets and SDBIPs – internal departments

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

The input by 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 to 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

0 - 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		
R thousand	1	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										
Infrastructure		**6 139**	**–**	**–**	**20 340**	**20 420**	**20 420**	**16 599**	**17 161**	**17 747**
Roads Infrastructure		4 370	–	–	–	–	–	–	–	–
Roads		4 370	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 365	–	–	2 000	2 350	2 350	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		479	–	–	–	50	50	–	–	–
LV Networks		4 886	–	–	2 000	2 300	2 300	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		2 866	–	–	6 070	7 161	7 161	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		1 731	–	–	–	–	–	–	–	–
Reservoirs		1 135	–	–	510	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	2 000	2 000	2 000	–	–	–
Distribution		–	–	–	3 560	5 161	5 161	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		(6 461)	–	–	12 000	10 909	10 909	16 599	17 161	17 747
Pump Station		156	–	–	–	–	–	–	–	–
Reticulation		(7 655)	–	–	12 000	10 909	10 909	16 599	17 161	17 747
Waste Water Treatment Works		1 038	–	–	–	–	–	–	–	–

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	25 000	–	–
Transport Assets		–	–	–	25 000	25 000	25 000	25 000	–	–
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**	**41 599**	**17 161**	**17 747**

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

o - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		113	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet 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		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/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/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		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
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 renewal of existing asse	1	113	–	–	–	–	–	–	–	–
Renewal of Existing Assets as % of total capex		*1.1%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of depreci**		*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

0 - 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		
R thousand	1	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		**6 299**	**5 844**	**6 871**	**28 543**	**29 286**	**29 286**	**30 711**	**32 216**	**33 730**
Roads Infrastructure		615	793	613	1 862	1 862	1 862	1 961	2 057	2 153
Roads		582	781	568	1 753	1 753	1 753	1 846	1 937	2 028
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		33	12	46	109	109	109	114	120	126
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 829	3 596	4 296	13 469	14 304	14 304	15 062	15 800	16 543
Power Plants		2 388	2 240	3 522	7 880	8 530	8 530	8 982	9 422	9 865
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		286	142	364	1 378	1 438	1 438	1 514	1 589	1 663
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		619	487	201	976	1 101	1 101	1 160	1 216	1 274
LV Networks		537	726	210	3 235	3 235	3 235	3 407	3 574	3 742
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		1 402	1 124	1 604	8 463	8 368	8 368	8 684	9 110	9 538
Dams and Weirs		37	2	15	536	536	536	564	592	619
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		0	–	–	675	675	675	710	745	780
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		1 365	1 122	1 589	4 853	4 758	4 758	5 010	5 255	5 502
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	2 400	2 400	2 400	2 400	2 518	2 636
Sanitation Infrastructure		454	331	357	4 749	4 752	4 752	5 004	5 249	5 496
Pump Station		59	9	99	2 242	2 242	2 242	2 361	2 477	2 593
Reticulation		395	322	258	2 507	2 510	2 510	2 643	2 773	2 903

Community Assets		**402**	**164**	**257**	**1 450**	**1 450**	**1 450**	**1 527**	**1 601**	**1 677**
Community Facilities		267	115	199	1 050	1 050	1 050	1 105	1 159	1 214
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	268	281	294
Police		–	–	–	–	–	–	–	–	–
Parks		101	44	64	350	350	350	368	386	405
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	421	442	463
Indoor Facilities		29	–	–	38	38	38	40	42	44
Outdoor Facilities		107	49	59	362	362	362	381	400	418
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	122	128	134
Furniture and Office Equipment		1 040	497	0	266	116	116	122	128	134
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**	**35 107**	**36 828**	**38 558**

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.

Intangible Assets		4,560	29	33	9	9	9	10	10	11
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		4,560	29	33	9	9	9	10	10	11
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		4,560	29	33	9	9	9	10	10	11
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	288	141	65	65	65	67	70	73
Computer Equipment		–	288	141	65	65	65	67	70	73
Furniture and Office Equipment		375	1,009	559	549	549	549	570	594	620
Furniture and Office Equipment		375	1,009	559	549	549	549	570	594	620
Machinery and Equipment		–	354	131	252	252	252	252	263	274
Machinery and Equipment		–	354	131	252	252	252	252	263	274
Transport Assets		346	13,623	4,066	1,264	1,264	1,264	1,313	1,368	1,429
Transport Assets		346	13,623	4,066	1,264	1,264	1,264	1,313	1,368	1,429
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	**5,281**	**43,084**	**43,163**	**37,803**	**37,803**	**37,803**	**38,526**	**40,144**	**41,910**

0 - 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		
R thousand	1	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
Depreciation by Asset Class/Sub-class										
Infrastructure		**47 954**	**53 367**	**61 211**	**35 428**	**61 211**	**61 211**	**64 455**	**67 613**	**70 791**
Roads Infrastructure		8 708	7 157	5 008	9 847	5 008	5 008	5 274	5 532	5 792
Roads		8 708	7 157	5 008	9 847	5 008	5 008	5 274	5 532	5 792
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	10 081	10 575	11 072
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	10 081	10 575	11 072
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		6 220	7 892	14 021	6 757	14 021	14 021	14 764	15 487	16 215
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		6 220	7 892	14 021	6 757	14 021	14 021	14 764	15 487	16 215
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		6 381	6 503	7 287	7 023	7 287	7 287	7 673	8 049	8 427
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		6 381	6 503	7 287	7 023	7 287	7 287	7 673	8 049	8 427
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	26 664	27 970	29 285
Landfill Sites		17 189	20 180	25 321	1 011	25 321	25 321	26 664	27 970	29 285

Sport and Recreation Facilities		1 917	4 415	9 190	2 076	9 190	9 190	9 677	10 151	10 628
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		1 917	4 415	9 190	2 076	9 190	9 190	9 677	10 151	10 628
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		**238**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		238	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		238	–	–	–	–	–	–	–	–
Other assets		**1 365**	**3 354**	**3 552**	**1 104**	**3 552**	**3 552**	**3 740**	**3 924**	**4 108**
Operational Buildings		1 365	3 354	3 552	1 104	3 552	3 552	3 740	3 924	4 108
Municipal Offices		1 365	3 354	3 552	1 104	3 552	3 552	3 740	3 924	4 108
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		33	–	–	10	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		33	–	–	10	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		33	–	–	10	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		143	309	250	71	250	250	264	277	290
Computer Equipment		143	309	250	71	250	250	264	277	290
Furniture and Office Equipment		559	466	84	604	84	84	89	93	97
Furniture and Office Equipment		559	466	84	604	84	84	89	93	97
Machinery and Equipment		133	–	–	280	–	–	10 500	11 015	11 532
Machinery and Equipment		133	–	–	280	–	–	10 500	11 015	11 532
Transport Assets		4 084	4 058	3 488	1 392	3 488	3 488	3 672	3 852	4 033
Transport Assets		4 084	4 058	3 488	1 392	3 488	3 488	3 672	3 852	4 033
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 Depreciation	1	**56 749**	**65 969**	**77 775**	**41 401**	**77 775**	**77 775**	**92 397**	**96 924**	**101 480**

MBRR SA35 - Future financial implications of the capital budget

0 - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		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
Capital expenditure	1							
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)		25 000	–	–				
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		36 599	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		–	–	–				
0		#REF!	#REF!	#REF!				
List entity summary if applicable								
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								
List entity summary if applicable								
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								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		**#REF!**	**#REF!**	**#REF!**	**–**	**–**	**–**	**–**

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.

MBRR SA36 - Detailed capital budget per municipal vote

0 - Supporting Table SA36 Detailed capital budget

R thousand												2023/24 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:																
List all capital projects grouped by Function																
	"Sewer Network: Okiep Rocky Ridge"	192		Responsive, accountable, effective and efficient local go	Governance	livery in respect of all services to a	""	""		.	.	-	-	16 599	17 161	17 747
	"Upgrading of Wiesle Water Treatment Works	195		Responsive, accountable, effective and efficient local go	Governance	livery in respect of all services to a	""	""		.	.	-	-	20 000	-	-
	"Upgrading of Electrical Networks Nababeep	197		Responsive, accountable, effective and efficient local go	Governance	livery in respect of all services to a	""	""		.	.	-	-	-	3 300	2 200
	"Leased Assets - Municipal fleet"	70 401		Responsive, accountable, effective and efficient local go	Governance	"To ensure a clean audit report"	""	""		.	.	-	-	25 000	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
0	0	-	-	0	0	0	0	0	0	0	0	-	-	-	-	-
Parent Capital expenditure												-	-	61 599	20 461	19 947

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

MBRR SA37 - Projects delayed from previous financial year

0 - Supporting Table SA37 Projects delayed from previous financial year/s

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

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

2.8 Legislation compliance status (Input by council is noted)

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

1. **In-year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. 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 in accordance with 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 centre 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

0 - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		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 ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		51 322	49 647	51 699	55 529	55 049	55 049	55 049	50 200	52 660	55 135
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		–	–	–	–	–	–	–	–	–	–
Net Property Rates		51 322	49 647	51 699	55 529	55 049	55 049	55 049	50 200	52 660	55 135
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		85 897	91 668	105 083	138 385	138 373	138 373	138 373	186 806	195 960	205 170
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		10 536	10 536	10 536
Net Service charges - Electricity		84 893	90 753	103 761	129 505	129 493	129 493	138 373	176 270	185 424	194 634
Service charges - Water	6										
Total Service charges - Water		37 146	39 172	45 005	61 878	61 878	61 878	61 878	68 065	71 400	74 756
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		13 375	14 031	14 690
Net Service charges - Water		31 408	32 533	37 839	49 718	49 718	49 718	61 878	54 690	57 370	60 066
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		11 885	12 467	13 053
Net Service charges - Waste Water Management		11 531	11 797	12 527	21 098	21 158	21 158	32 371	22 428	23 527	24 633
Service charges - Waste Management	6										
Total refuse removal revenue		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		13 532	13 440	14 125	25 062	25 132	25 132	39 294	26 640	27 945	29 258

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	62 304	63 729	66 151	75 199	65 311	65 311	65 311	67 735	67 735	67 735
Pension and UIF Contributions		9 132	9 566	9 353	11 941	9 484	9 484	9 484	9 999	9 999	9 999
Medical Aid Contributions		2 507	2 718	2 941	2 995	3 734	3 734	3 734	3 935	3 975	4 017
Overtime		–	–	–	–	–	–	–	6 963	6 963	6 963
Performance Bonus		4 615	4 816	4 575	5 519	5 519	5 519	5 519	5 817	5 817	5 817
Motor Vehicle Allowance		3 443	3 842	3 664	3 373	3 938	3 938	3 938	4 151	4 151	4 151
Cellphone Allowance		245	274	243	219	252	252	252	265	265	265
Housing Allowances		1 092	1 095	1 193	1 799	871	871	871	918	918	918
Other benefits and allowances		7 465	7 397	8 252	8 381	9 734	9 734	9 734	3 294	3 294	3 294
Payments in lieu of leave		2 295	1 744	1 511	–	1 307	1 307	1 307	1 378	1 378	1 378
Long service awards		549	559	111	657	659	659	659	694	694	694
Post-retirement benefit obligations	4	2 803	3 189	3 164	613	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	1 102	1 102	1 102
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	**96 451**	**98 930**	**101 158**	**110 697**	**100 809**	**100 809**	**100 809**	**106 252**	**106 292**	**106 334**
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**	**106 252**	**106 292**	**106 334**
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		56 716	65 969	77 775	41 391	77 775	77 775	77 775	92 397	96 924	101 480
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**	**92 397**	**96 924**	**101 480**
Bulk purchases - electricity											
Electricity bulk purchases		80 069	85 868	104 477	90 000	90 000	90 000	90 000	151 872	159 314	166 801
Total bulk purchases	1	**80 069**	**85 868**	**104 477**	**90 000**	**90 000**	**90 000**	**90 000**	**151 872**	**159 314**	**166 801**
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	2 753	1 731	1 813
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**	**42 270**	**43 001**	**44 213**
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	3 581	3 771	3 956	4 142
Other Operational Costs		17 224	15 421	15 751	25 446	34 327	34 327	34 327	27 442	27 213	28 492
Total Operational Costs	1	**21 070**	**19 396**	**21 340**	**31 145**	**40 075**	**40 075**	**40 075**	**33 495**	**33 562**	**35 140**

Repairs and Maintenance by Expenditure Item	8										
Employee related costs		–	292	125	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		1 672	932	847	8 934	8 787	8 787	8 787	9 126	9 573	10 023
Contracted Services		7 682	6 525	8 089	23 965	24 674	24 674	24 674	25 982	27 255	28 536
Other Expenditure		45	0	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	9	9 399	7 750	9 061	32 899	33 461	33 461	33 461	35 107	36 828	38 558

Inventory Consumed										
Inventory Consumed - Water	44 280	42 270	31 927	40 390	40 390	40 390	40 390	50 760	53 247	55 750
Inventory Consumed - Other	7 044	6 791	7 917	17 809	19 242	19 242	19 242	20 135	21 122	22 114
Total Inventory Consumed & Other Material	**51 325**	**49 061**	**39 844**	**58 200**	**59 633**	**59 633**	**59 633**	**70 895**	**74 369**	**77 864**

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

0 - 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	50200070	0	0	0	0	0	0	0	0	0	0	0	
Service charges - Electricity		–	–	–	–	–	–	176 270	–	–	–	–	–	–	–	–	176 270
Service charges - Water		–	–	–	–	–	–	54 690	–	–	–	–	–	–	–	–	54 690
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	238	–	–	–	–	–	–	–	–	610
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	1 500	–	–	–	–	–	–	–	–	–	–	69 114
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		–	76	3	117	8	130	107	–	–	–	–	–	–	–	–	442
Transfer and subsidies - Operational		8 375	–	–	–	–	–	–	–	–	–	–	–	–	–	–	8 375
Interest		–	–	–	–	5 412	–	16 573	–	–	–	–	–	–	–	–	21 986
Fuel Levy		–	–	3 829	264	36 340	–	51 964	–	–	–	–	–	–	–	–	92 397
Operational Revenue		–	–	–	2 703	–	–	–	–	–	–	–	–	–	–	–	2 703
Gains on disposal of Assets		–	–	–	–	–	–	151 872	–	–	–	–	–	–	–	–	151 872
Other Gains		–	42	1 239	–	776	8	68 830	–	–	–	–	–	–	–	–	70 895
Discontinued Operations		179	1 292	3 086	4 786	2 721	1 366	28 839	–	–	–	–	–	–	–	–	42 270
Total Revenue (excluding capital transfers and contribut		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	769 856
Expenditure		2225415	1040553	14968793	9820574	3313588	344246	10202024	0	0	0	0	0	0	0	0	
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)	–	–	–	–	–	–	–	–	733 257
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	(36 599)	–	–	–	–	–	–	–	–	733 257

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

0 - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		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											
Trade and other receivables from exchange transactions											
Electricity		-	-	-	79 693	90 085	90 085	90 085	82 702	76 730	70 478
Water		-	-	-	77 159	98 601	98 601	98 601	94 146	104 461	115 261
Waste		-	-	-	34 441	39 582	39 582	39 582	36 806	31 129	25 184
Waste Water		-	-	-	15 208	17 776	17 776	17 776	15 445	9 767	3 823
Other trade receivables from exchange transactions		-	-	-	15 875	18 476	18 476	18 476	18 475	18 518	18 563
Gross: Trade and other receivables from exchange transactions		**-**	**-**	**-**	**222 375**	**264 520**	**264 520**	**264 520**	**247 574**	**240 605**	**233 308**
Less: Impairment for debt		**-**	**-**	**-**	**(177 667)**	**(181 839)**	**(181 839)**	**(181 839)**	**(181 839)**	**(181 839)**	**(181 839)**
Impairment for Electricity		-	-	-	(60 075)	(75 260)	(75 260)	(75 260)	(75 260)	(75 260)	(75 260)
Impairment for Water		-	-	-	(57 330)	(57 134)	(57 134)	(57 134)	(57 134)	(57 134)	(57 134)
Impairment for Waste		-	-	-	(33 390)	(19 729)	(19 729)	(19 729)	(19 729)	(19 729)	(19 729)
Impairment for Waste Water		-	-	-	(14 881)	(20 250)	(20 250)	(20 250)	(20 250)	(20 250)	(20 250)
Impairment for other trade receivalbes from exchange transactions		-	-	-	(11 992)	(9 466)	(9 466)	(9 466)	(9 466)	(9 466)	(9 466)
Total net Trade and other receivables from Exchange Transactions		**-**	**-**	**-**	**44 708**	**82 682**	**82 682**	**82 682**	**65 735**	**58 766**	**51 470**
-											
Receivables from non-exchange transactions											
Property rates		-	-	-	-	-	-	-	68 545	72 936	77 535
Less: Impairment of Property rates		-	-	-	-	-	-	-	(37 077)	(37 077)	(37 077)
Net Property rates		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**31 468**	**35 860**	**40 458**
Other receivables from non-exchange transactions		-	-	-	(229)	(229)	(229)	(229)	(856)	(856)	(856)
Impairment for other receivalbes from non-exchange transactions		-	-	-	613	685	685	685	685	685	685
Net other receivables from non-exchange transactions		**-**	**-**	**-**	**384**	**457**	**457**	**457**	**(170)**	**(170)**	**(170)**
Total net Receivables from non-exchange transactions		**-**	**-**	**-**	**384**	**457**	**457**	**457**	**31 297**	**35 689**	**40 288**

Inventory											
Water											
Opening Balance		–	–	–	235	315	315	315	315	315	315
System Input Volume		31	–	81	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		31	–	81	–	–	–	–	–	–	–
Natural Sources		–	–	–	–	–	–	–	–	–	–
Authorised Consumption	6	–	–	–	–	–	–	–	–	–	–
Billed Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Billed Metered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–
Closing Balance Water		31	–	81	235	315	315	315	315	315	315

Consumables											
Standard Rated											
Opening Balance		–	–	–	819	1 759	1 759	1 759	1 759	1 759	1 759
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		–	–	–	819	1 759	1 759	1 759	1 759	1 759	1 759
Zero Rated											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–	–
Finished Goods											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–
Materials and Supplies											
Opening Balance		–	–	–	155	192	192	192	192	192	192
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		–	–	–	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		–	–	–	(3 890)	273	273	273	273	311	311
Acquisitions		–	–	–	38	38	38	38	38	–	–
Sales		–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing Balance - Land		–	–	–	(3 852)	311	311	311	311	311	311
Closing Balance - Inventory & Consumables		31	–	81	(2 644)	2 577	2 577	2 577	2 577	2 577	2 577
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	1 605 098	1 625 559	1 645 506
Leases recognised as PPE	3	12 666	12 137	1 377	37 137	26 377	26 377	26 377	26 377	26 377	26 377
Less: Accumulated depreciation		721 173	750 841	866 677	848 012	944 394	944 394	944 394	959 016	1 055 940	1 157 420
Total Property, plant and equipment (PPE)	2	771 747	819 517	703 257	848 117	697 293	697 293	697 293	672 459	595 996	514 463
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–
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	5	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		733	(6 355)	491	–	–	–	–	–	–	–
VAT		–	–	–	(6 355)	491	491	491	491	491	491
Total Trade and other payables from exchange transactions	2	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	4	–	–	3 380	–	–	–	–	861	861	861
Other financial liabilities		–	–	–	20 783	704	704	704	(157)	(157)	(157)
Total Non current liabilities - Financial liabilities		–	–	3 380	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	296 166	209 686
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		480 898	633 538	554 158	557 047	369 113	369 113	369 113	369 113	296 166	209 686
Surplus/(Deficit)		(127 759)	(135 112)	(142 785)	(9 592)	(33 585)	(33 585)	12 828	(72 947)	(86 480)	(84 759)
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		258 844	2 069	(109 821)	(13 910)	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	611 983	500 494	301 552	533 545	335 528	335 528	381 941	296 166	209 686	124 927
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	189	230	189	230	230	230	230	230	230
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	–	189	230	189	230	230	230	230	230	230
TOTAL COMMUNITY WEALTH/EQUITY	2	611 983	500 683	301 782	533 734	335 758	335 758	382 171	296 396	209 916	125 157

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

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

d demographic statistics and assumptions

Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
1, 12											
13					0,00	0,00	0,00	0,00	0,00	0,00	0,00
2					0,00	0,00	0,00	0,00	0,00	0,00	0,00
3											
4											
5											
6					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
7											
					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

or A10

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									
9	Using public tap (< min.service level)									
10	Other water supply (< min.service level)									
	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 provisions									
	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									

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									
9	Using public tap (< min.service level)									
10	Other water supply (< min.service level)									
	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 provisions									
	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									

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									
9	Using public tap (< min.service level)									
10	Other water supply (< min.service level)									
	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 provisions									
	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									

	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
Location of households for each type of FBS									
Formal settlements - (50 kwh per indigent household per month Rands)	1 004 778	915 116	1 321 547	8 879 779	8 879 779	8 879 779	10 535 858	10 535 858	10 535 858
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Other (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Location of households for each type of FBS									
Formal settlements - (6 kilolitre per indigent household per month Rands)	5 738 080	6 639 543	7 166 517	12 159 503	12 159 503	12 159 503	13 375 453	14 030 850	14 690 300
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Other (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Location of households for each type of FBS									
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
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Other (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Location of households for each type of FBS									
Formal settlements - (removed once a week to indigent households)	7 352 440	8 248 142	9 015 628	14 161 990	14 161 990	14 161 990	15 011 709	15 747 283	16 487 405
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Other (Rands)	–	–	–	–	–	–	–	–	–
Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

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

MBRR SA32 – List of external mechanisms

0 - Supporting Table SA32 List of external mechanisms

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

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

Municipal manager's quality certificate

I,……Municipal Manager of Nama Khoi, hereby certify that the Draft budget and supporting documentation have been prepared in accordance with 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: ……