



NAMA KHOI MUNICIPALITY

MID-YEAR ASSESSMENT (SECTION 72)

2023-24

Format and contents of in-year reports

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

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2. An in-year report must commence with a table of contents and show the headings in the sequence set out below –

PART 1 – IN-YEAR REPORT

- Mayor's report
- Resolutions
- Executive summary
- In-year budget statement tables

PART 2 – SUPPORTING DOCUMENTS

- Debtors Analysis
- Creditors Analysis
- Investment portfolio analysis
- Allocation and grant receipts and expenditure
- Councillor and board member allowances and employee benefits
- Material variances to the service delivery and budget implementation plan
- Parent municipality financial performance
- Municipal entity financial performance – N.A.
- Capital program performance.
- Other supporting documents
- In-year reports of municipal entities attached the municipality's in-year report
- Municipal manager's quality certification

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PURPOSE

The purpose of the report is for Council to consider the 2023-24 mid-year budget and performance assessment for the 2023-24 financial year. -

Authority

Council

LEGAL / STATUTORY REQUIREMENTS

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

BACKGROUND

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

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

“(1) on receipt of a statement or report by the accounting officer of the Municipality in terms of section 72, the mayor must -

(a) Consider the statement or report.

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

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

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

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

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

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

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

PART 1 – IN-YEAR REPORT

Section A

- **Mayor Report**

To be added as an Attachment

Recommendation by the Mayor

To be added as an Attachment

Section B

Notifications

As per the overspent report, several items are overspent, this needs to be adjusted as virements cannot be done.

Corrections need to be done on the monthly budgeting items.

Corrections need to be done to mistakes made during the Original Budget as stated in the monthly Section 71 reports.

Capital Budget needs to adjust as funding sources became available after the Original Budget was approved.

Recommendations from Municipal Management

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

The Council takes cognizance of the Budget Report as well as the recommendations made on point 20 and page 43.

That the capital budget aligned with the Development Department Project Plans.

Capital Grants adjusted by Treasury be adjusted using an Adjustment Budget

That the Cash Flow is corrected to ensure actual cash align with the budgeted cash flow.

That Council considers the adjustments during the tabling of the proposed Adjustment Budget in February by taking into account the following:

Revenue and Expenditure Reports

Changes to Capital Projects

That a revised budget for 2023/24 is submitted to Council at the latest by 28 February 2024 to accommodate all new allocations and any adjustments to the budget as well as the Service Delivery Budget and Implementation Plan.

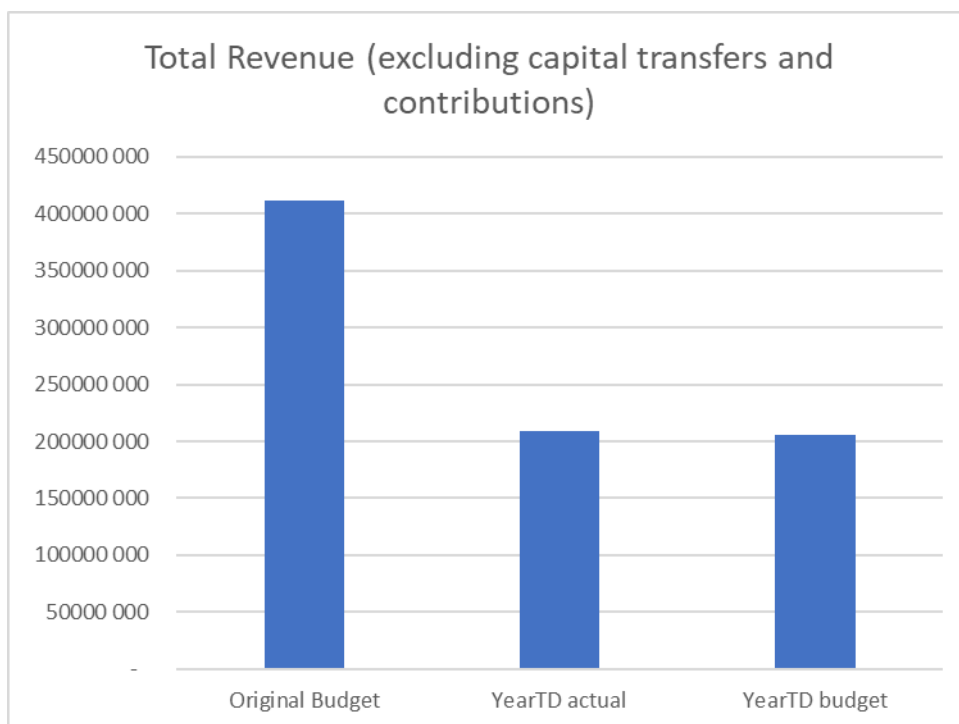
Comments on Adjustment Budget

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

An Adjustment budget is the revision of an approved annual budget, usually by the utilization of savings in one vote towards spending under another vote. Furthermore, except under certain circumstances only one adjustment budget in the Municipal Council during the financial year. Accordingly, a report on adjustments to the budget will be submitted for consideration by Council at its meeting to be held at the latest 28 February 2024.

SECTION C – EXECUTIVE SUMMARY

| NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) Mid Year Assessment 2023-24 | | | | | |
|---|---------------------|---------------|---------------|---------------|----------------|
| Description | Budget Year 2023/24 | | YearTD budget | YTD variance | YTD variance % |
| | Original Budget | YearTD actual | | | |
| Revenue | | | | | |
| Total Revenue (excluding capital transfers and contributions) | 411 638 254 | 208 949 581 | 205 819 128 | 3 130 453 | 102 |
| Total Expenditure | 504 123 361 | 151 451 342 | 252 061 806 | - 100 610 464 | 60 |
| Surplus/(Deficit) | - 92 485 107 | 57 498 239 | - 46 242 678 | 103 740 917 | |



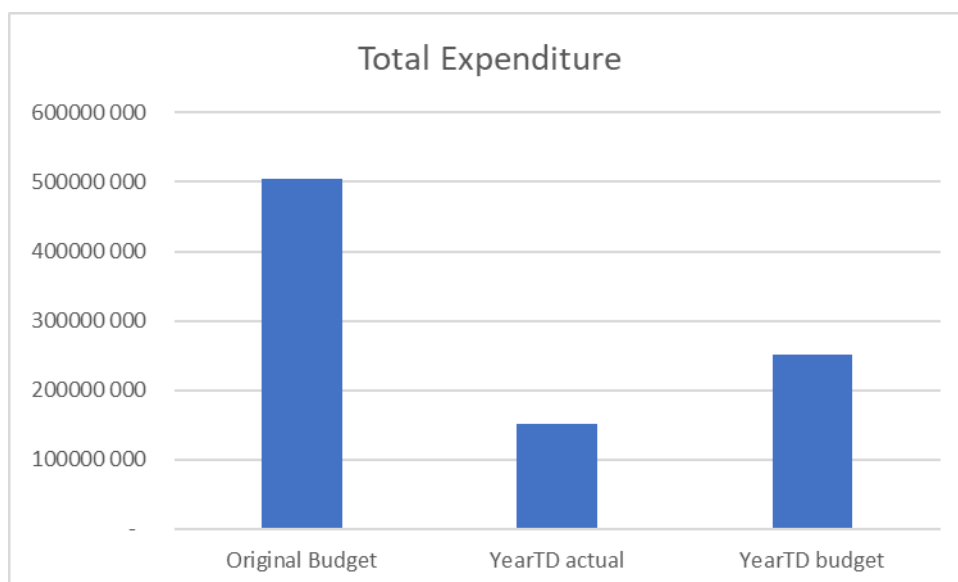
Notes on Revenue

From the table above the following conclusions can be made:

The municipality budget to receive revenue of R411638 254 for 2023-24 excluding capital grants, at the Mid-year assessment the municipality billed R208 949 581 amounting to 51% of the Total Budget. *Please refer to in-year budget tables statements tables and number 11 of this report for a thorough explanation of each vote and variance*

Remedial or corrective steps

The municipality needs to ensure that all revenue billed results in actual cash. The municipality must ensure that the accounts issued are correct and that the consumer database is up to date.



Notes on Expenditure

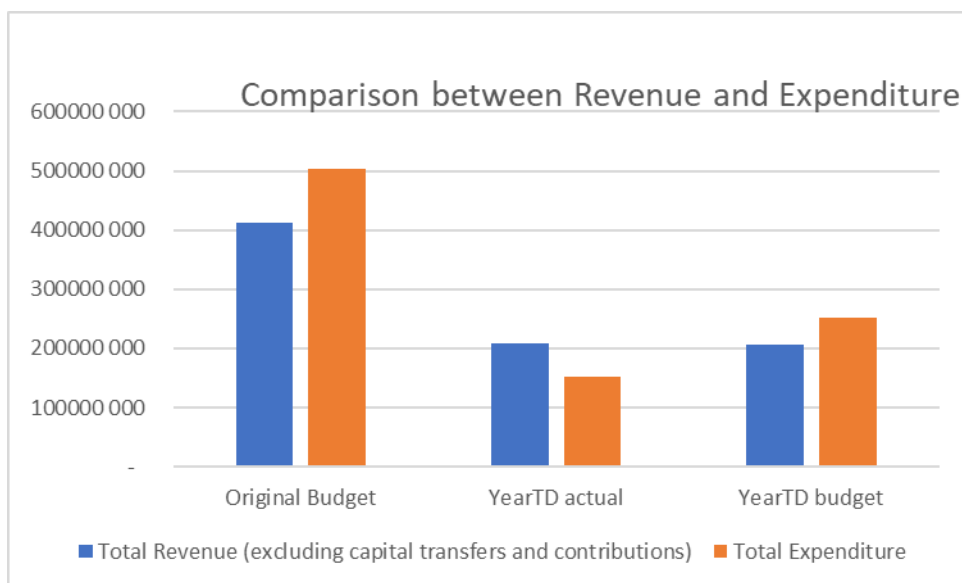
From the table above the following conclusions can be made:

The municipality budget to spend R504 123 361 for 2023-24, at the Mid-year assessment municipality expenditure was R151 451 342, amounting to 30% of the Total Budget,

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

Remedial or corrective steps

At this stage, there are line items that are overspent. The heads of Departments must ensure that they take control of their respective budgets and ensure that they do the necessary planning to avoid overspending at year-end. The cash flow situation is also resulting in the municipality being underspent on repair and maintenance.



Summary of Capital Expenditure/Grant Register

| Capital Expenditure Mid Year Assessment 2023-24 | | | | | |
|--|-------------------|------------------|-------------------|---------------------|----------------|
| | Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| Capital Expenditure - Functional Classification | | | | | |
| Total Capital Expenditure - Functional Classification | 55 899 000 | 2 703 889 | 27 949 500 | - 25 245 611 | 10 |
| | | | | | |
| Funded by: | | | | | |
| National Government | 36 599 000 | 2 480 982 | 18 299 502 | - 15 818 520 | 14 |
| Internally generated funds | 19 300 000 | 222 907 | 9 649 998 | - 9 427 091 | 2 |
| Total Capital Funding | 55 899 000 | 2 703 889 | 27 949 500 | - 25 245 611 | 10 |

From the table above the following conclusions can be made:

From the information above the municipality spent R2 703 889 against a budgeted amount of R55 899 000 which is 10%.

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

Remedial or corrective steps

Capital projects must be correctly aligned to the payment schedule of the National Treasury 2023-24; this must be corrected by an adjusted budget. Finalizing SCM processes for outstanding projects must line with the revised MIG implementation plan, and expenditure from own funding must be corrected. System reports must be corrected by Service Provider to ensure all reports drafted from the Financial System aligns with its other.

Summary of Cash Flow Statement /Bank Reconciliation

| Cash Flow/Bank Balance Mid Year Assessment 2023-24 | | | | | | |
|--|--------------|---------------|---------------|---------------|--------------|---------------|
| | JUL | AUG | SEP | OCT | NOV | DEC |
| Reconciled bank balance : Last day of Month | 9 433 648,48 | 12 085 696,38 | 13 674 632,30 | 11 858 836,92 | 7 228 469,90 | 14 993 386,96 |

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

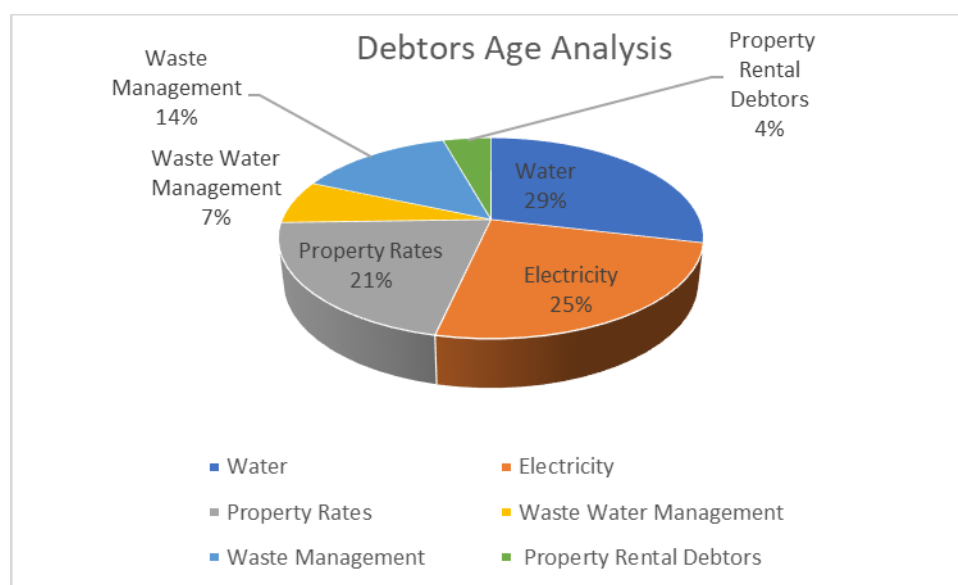
The municipality maintained a positive cash balance throughout the period; however, it must be stated that the municipality had not settled all debt at month-end.

Remedial or corrective steps

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

Summary of Debtors Age Analysis

| Debtors Mid Year ASSESSMENT 2023-24 | | | | | | |
|--|-------------------|------------------|------------------|------------------|--------------------|--------------------|
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121+ Days | Total |
| Debtors Age Analysis By Income Source | | | | | | |
| Water | 4 507 092 | 2 770 469 | 1 865 695 | 1 780 593 | 98 291 672 | 109 215 521 |
| Electricity | 5 291 283 | 1 835 612 | 1 332 985 | 1 068 132 | 84 843 398 | 94 371 410 |
| Property Rates | 3 607 014 | 1 637 152 | 1 312 085 | 2 798 157 | 70 465 880 | 79 820 288 |
| Waste Water Management | 1 291 319 | 680 930 | 568 066 | 527 552 | 23 713 305 | 26 781 172 |
| Waste Management | 1 810 658 | 1 092 915 | 951 032 | 902 626 | 48 879 335 | 53 636 566 |
| Property Rental Debtors | 332 563 | 309 484 | 401 540 | 253 761 | 15 288 272 | 16 585 620 |
| Total By Income Source | 16 839 929 | 8 326 562 | 6 431 403 | 7 330 821 | 341 481 862 | 380 410 577 |



Debtor's age analysis

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

Debtors outstanding from 31 December 2022 to 31 December 2023

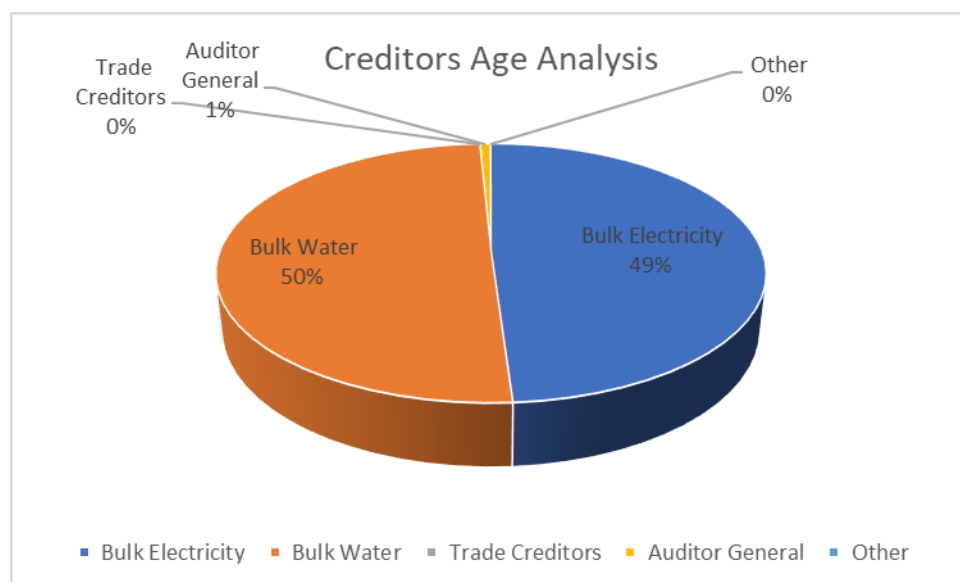
Outstanding Debtors on 31 December 2022 – R 334 039 306

Outstanding Debtors on 31 December 2023 – R380 410 577

Debtors increased by R 46 371 271 from the previous year's Mid-Year Assessment

Creditors Age Analysis

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



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

Remedial or corrective steps

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

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

The municipality must ensure payment agreements entered will be affordable.

Creditors outstanding from 31 December 2022 to 31 December 2023

Outstanding creditors on 31 December 2022 – R423 678 458

Outstanding creditors on 31 December 2023 – R438 289 621

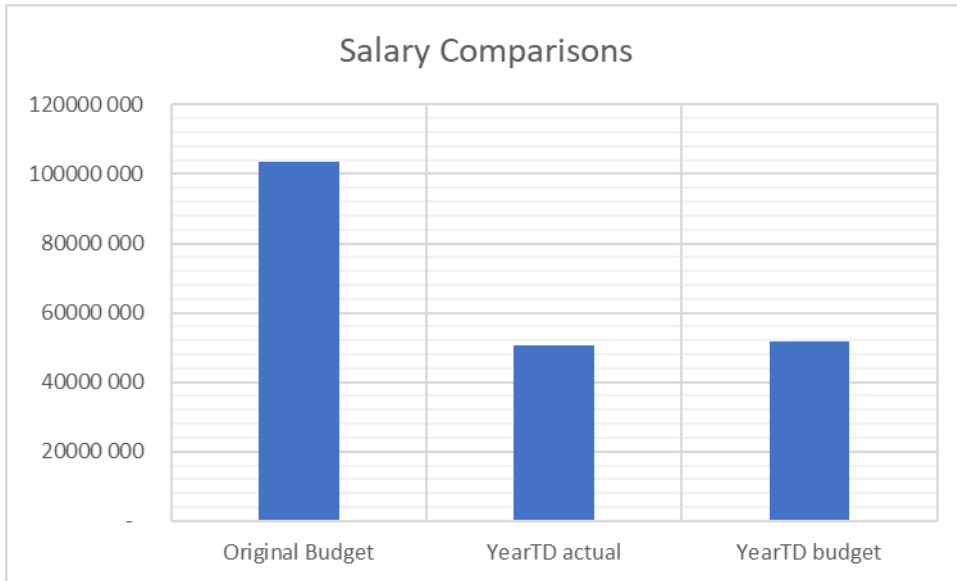
Outstanding creditors increased by R14 611 163 From the previous year's Mid-Year Assessment.

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

STAFF EXPENDITURE REPORT (SC2 – C SCHEDULE)

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

| NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment | | | | | |
|---|---------------------|-------------------|-------------------|--------------------|----------------|
| Summary of Employee and Councillor remuneration | Budget Year 2023/24 | | | | |
| | Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| Councillors (Political Office Bearers plus Other) | | | | | |
| Sub Total - Councillors | 6 758 975 | 4 126 017 | 3 379 482 | 746 535 | 122 |
| Senior Managers of the Municipality | | | | | |
| Sub Total - Senior Managers of Municipality | 5 839 714 | 2 324 133 | 2 919 864 | - 595 731 | 80 |
| Other Municipal Staff | | | | | |
| Sub Total - Other Municipal Staff | 91 042 816 | 44 059 775 | 45 521 424 | - 1 461 649 | 97 |
| Total Parent Municipality | 103 641 505 | 50 509 925 | 51 820 770 | - 1 310 845 | 97 |



Employee Related Cost and Council Remuneration

At the Mid-Year Assessment stage, the municipality spent 49% of its Salary budget.

Remedial Action

The salary budget must be monitored to avoid overspending at year-end

Ratio Analysis Mid-Year Assessment 2023-24

| NAMA KHOI MUNICIPALITY - RATIO ANALYSIS - MID YEAR ASSESSMENT 2023/2024 | | | | | | |
|---|--|---|--|-------------|-------------------------------|--------------------------|
| RATIO | | FORMUL A | DATA SOURCE | NORM/RAN GE | INPUT DESCRIPTION | DATA INPUTS AND RESUL TS |
| Debtors Management | | | | | | |
| 1 | Collection Rate | (Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100 | Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year Reports, IDP and AR | 95% | | 75% |
| | | | | | Gross Debtors closing balance | 380 410 577 |
| | | | | | Gross Debtors opening balance | 376 118 190 |
| | | | | | Bad debts written Off | - |
| | | | | | Billed Revenue | 17 288 033 |
| Liquidity Management | | | | | | |
| 2 | Current Ratio | Current Assets / Current Liabilities | Statement of Financial Position, Budget, IDP and AR | 1.5 - 2:1 | | 0.43 |
| | | | | | Current Assets | 242 562 996 |
| | | | | | Current Liabilities | 565 908 807 |
| Liability Management | | | | | | |
| 3 | Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure | Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 100 | Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year | 6% - 8% | | 6% |
| | | | | | Interest Paid | 8 612 669 |
| | | | | | Redemption | - |
| | | | | | Total Operating Expenditure | 151 451 342 |
| | | | | | Taxation Expense | - |

Sustainability

| | | | | | | |
|--------------------------------------|--|--|---|--------------|-------------------------------|----------------|
| 4 | Level of Cash Backed Reserves (Net Assets - Accumulated Surplus) | (Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100 | Statement Financial Position, Budget and AR | 100% | | 32% |
| | | | | | Cash and cash Equivalents | 14 993 387 |
| | | | | | Bank Overdraft | - |
| | | | | | Short Term Investment | 20 990 326 |
| | | | | | Long Term Investment | - |
| | | | | | Unspent Grants | 16 442 659 |
| | | | | | Net Assets | 307 955 627 |
| | | | | | Share Premium | - |
| | | | | | Share Capital | - |
| | | | | | Revaluation Reserve | - |
| | | | | | Fair Value Adjustment Reserve | - |
| | | | | | Accumulated Surplus | 247 374 226 |
| 5 | Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants) | ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets) | Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR | 1 - 3 Months | | 2 Month |
| | | | | | Cash and cash equivalents | 14 993 387 |
| | | | | | Unspent Conditional Grants | 16 442 659 |
| | | | | | Overdraft | - |
| | | | | | Short Term Investments | 20 990 326 |
| Total Annual Operational Expenditure | 151 451 342 | | | | | |

Expenditure Management

| | | | | | | |
|---|-------------------|-------------------------------|-------------------------------------|---------|-----------------|-------------------|
| 6 | Creditors Payment | Trade Creditors Outstanding / | Statement of Financial Performance, | 30 days | | 1 742 days |
| | | | | | Trade Creditors | 438 289 621 |

FINANCIAL ANALYSIS

Borrowings

There are currently no borrowings.

Investments and Cash Management

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

7. SDBIP information from the PMS department

Introduction

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

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

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

Key Top-Level National KPAs:

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

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

Inputs from Treasury on Mid-Year Assessment will be address on the session scheduled for 7 February 2024

Section D

9. In-year budget statement tables

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

| Description | 2022/23 | | Budget Year 2023/24 | | | | | | |
|--|------------------|-------------------|---------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | – | 57 428 | – | 46 | 50 902 | 28 714 | 22 189 | 77% | 57 428 |
| Service charges | 174 139 | 255 290 | – | 15 005 | 91 887 | 127 645 | (35 758) | -28% | 255 290 |
| Investment revenue | 2 714 | – | – | – | – | – | – | – | – |
| Transfers and subsidies - Operational | 2 714 | 2 085 | – | 38 | 2 043 | 1 042 | 1 000 | 96% | 2 085 |
| Other own revenue | 98 626 | 96 835 | – | 19 403 | 64 117 | 48 418 | 15 700 | 32% | – |
| Total Revenue (excluding capital transfers and contributions) | 278 192 | 411 638 | – | 34 491 | 208 950 | 205 819 | 3 130 | 2% | 411 638 |
| Employee costs | 102 641 | 102 967 | – | 8 276 | 49 588 | 51 483 | (1 896) | – | 102 967 |
| Remuneration of Councillors | 6 759 | 6 759 | – | 586 | 4 126 | 3 379 | 747 | – | 6 759 |
| Depreciation and amortisation | 38 848 | 81 663 | – | – | – | 40 832 | (40 832) | – | 81 663 |
| Interest | 19 787 | 2 703 | – | 4 | 8 613 | 1 351 | 7 261 | – | 2 703 |
| Inventory consumed and bulk purchases | 145 235 | 203 596 | – | 130 | 66 615 | 101 798 | (35 183) | – | 203 596 |
| Transfers and subsidies | – | – | – | – | – | – | – | – | – |
| Other expenditure | 101 855 | 106 436 | – | 5 673 | 22 510 | 53 218 | (30 708) | -58% | 106 436 |
| Total Expenditure | 415 125 | 504 123 | – | 14 669 | 151 451 | 252 062 | (100 610) | -40% | 504 123 |
| Surplus/(Deficit) | (136 933) | (92 485) | – | 19 823 | 57 498 | (46 243) | 103 741 | -224% | (92 485) |
| Transfers and subsidies - capital (monetary allocations) | 10 442 | 36 599 | – | 655 | 2 853 | 18 300 | ### | -84% | 36 599 |
| Transfers and subsidies - capital (in-kind) | 2 250 | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | (124 241) | (55 886) | – | 20 478 | 60 351 | (27 943) | 88 295 | -316% | (55 886) |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | (124 241) | (55 886) | – | 20 478 | 60 351 | (27 943) | 88 295 | -316% | (55 886) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | (2 793) | 55 899 | – | 616 | 2 704 | 27 950 | (25 246) | -90% | 55 899 |
| Capital transfers recognised | – | 36 599 | – | 570 | 2 481 | 18 300 | (15 819) | -86% | 36 599 |
| Borrowing | (2 793) | – | – | – | – | – | – | – | – |
| Internally generated funds | – | 19 300 | – | 46 | 223 | 9 650 | (9 427) | -98% | 19 300 |
| Total sources of capital funds | (2 793) | 55 899 | – | 616 | 2 704 | 27 950 | (25 246) | -90% | 55 899 |
| Financial position | | | | | | | | | |
| Total current assets | 162 972 | 119 199 | – | – | 242 563 | – | – | – | 119 199 |
| Total non current assets | 767 260 | 811 611 | – | – | 769 837 | – | – | – | 811 611 |
| Total current liabilities | 546 192 | 455 162 | – | – | 565 909 | – | – | – | 455 162 |
| Total non current liabilities | 140 956 | 162 191 | – | – | 138 536 | – | – | – | 162 191 |
| Community wealth/Equity | 320 766 | 313 457 | – | – | 247 604 | – | – | – | 313 457 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 31 718 | 36 654 | – | 10 227 | 110 019 | 18 327 | (91 692) | -500% | 36 654 |
| Net cash from (used) investing | (5 070) | (55 899) | – | 544 | 638 | – | (638) | #DIV/0! | – |
| Net cash from (used) financing | 24 560 | – | – | 6 000 | (1 274) | – | 1 274 | #DIV/0! | – |
| Cash/cash equivalents at the month/year end | 46 770 | 5 272 | – | 9 261 | 63 277 | 14 894 | (48 382) | -325% | – |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 16 840 | 8 327 | 6 431 | 7 331 | 5 793 | 6 118 | 41 014 | 288 557 | 380 411 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 204 | (5 516) | (1 095) | 7 274 | 487 | 4 807 | 16 681 | 415 448 | 438 290 |

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

| Description | Ref | 2022/23 | Budget Year 2023/24 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 151 833 | 150 602 | - | 19 141 | 114 559 | 75 301 | 39 259 | 52% | 150 602 |
| Executive and council | | 3 823 | 1 806 | - | 154 | 1 146 | 903 | 243 | 27% | 1 806 |
| Finance and administration | | 148 009 | 148 796 | - | 18 987 | 113 413 | 74 398 | 39 015 | 52% | 148 796 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 2 929 | 3 397 | - | 226 | 1 678 | 1 698 | (20) | -1% | 3 397 |
| Community and social services | | 2 812 | 3 273 | - | 217 | 1 614 | 1 637 | (23) | -1% | 3 273 |
| Sport and recreation | | 87 | 124 | - | 9 | 64 | 62 | 2 | 4% | 124 |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | 30 | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 2 795 | 1 902 | - | 41 | 621 | 951 | (330) | -35% | 1 902 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 2 795 | 1 902 | - | 41 | 621 | 951 | (330) | -35% | 1 902 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 184 581 | 292 092 | - | 15 719 | 94 859 | 146 046 | (51 187) | -35% | 292 092 |
| Energy sources | | 102 724 | 149 263 | - | 8 615 | 54 757 | 74 632 | (19 874) | -27% | 149 263 |
| Water management | | 42 864 | 57 163 | - | 3 826 | 21 056 | 28 581 | (7 525) | -26% | 57 163 |
| Waste water management | | 22 720 | 59 027 | - | 1 867 | 10 362 | 29 514 | (19 151) | -65% | 59 027 |
| Waste management | | 16 273 | 26 640 | - | 1 411 | 8 684 | 13 320 | (4 636) | -35% | 26 640 |
| <i>Other</i> | 4 | 196 | 244 | - | 19 | 85 | 122 | (37) | -30% | 244 |
| Total Revenue - Functional | 2 | 342 333 | 448 237 | - | 35 147 | 211 803 | 224 119 | (12 316) | -5% | 448 237 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 171 003 | 116 630 | - | 9 326 | 56 788 | 58 315 | (1 527) | -3% | 116 630 |
| Executive and council | | 20 756 | 22 536 | - | 2 073 | 12 049 | 11 268 | 781 | 7% | 22 536 |
| Finance and administration | | 149 203 | 92 747 | - | 7 205 | 44 385 | 46 374 | (1 989) | -4% | 92 747 |
| Internal audit | | 1 044 | 1 347 | - | 48 | 354 | 673 | (319) | -47% | 1 347 |
| <i>Community and public safety</i> | | 14 454 | 24 668 | - | 854 | 5 545 | 12 334 | (6 789) | -55% | 24 668 |
| Community and social services | | 4 672 | 7 247 | - | 378 | 2 334 | 3 623 | (1 289) | -36% | 7 247 |
| Sport and recreation | | 7 325 | 14 098 | - | 372 | 1 881 | 7 049 | (5 168) | -73% | 14 098 |
| Public safety | | 2 456 | 3 323 | - | 105 | 1 330 | 1 662 | (332) | -20% | 3 323 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 21 046 | 23 396 | - | 1 222 | 7 341 | 11 698 | (4 357) | -37% | 23 396 |
| Planning and development | | 2 437 | 1 629 | - | 19 | 447 | 815 | (367) | -45% | 1 629 |
| Road transport | | 18 609 | 21 767 | - | 1 203 | 6 894 | 10 883 | (3 989) | -37% | 21 767 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 208 623 | 339 430 | - | 3 266 | 81 777 | 169 715 | (87 938) | -52% | 339 430 |
| Energy sources | | 123 699 | 180 888 | - | 1 030 | 52 376 | 90 444 | (38 068) | -42% | 180 888 |
| Water management | | 56 590 | 89 022 | - | 830 | 21 783 | 44 511 | (22 728) | -51% | 89 022 |
| Waste water management | | 14 556 | 27 219 | - | 791 | 3 941 | 13 609 | (9 668) | -71% | 27 219 |
| Waste management | | 13 777 | 42 301 | - | 614 | 3 677 | 21 151 | (17 474) | -83% | 42 301 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 415 125 | 504 123 | - | 14 669 | 151 451 | 252 062 | (100 610) | -40% | 504 123 |
| Surplus/ (Deficit) for the year | | (72 793) | (55 886) | - | 20 478 | 60 351 | (27 943) | 88 295 | -316% | (55 886) |

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

| Description | Ref | Budget Year 2023/24 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|------------------|----------------------|-----------------------|
| | | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 100 768 | 149 047 | | 8 556 | 54 638 | 74 524 | (19 885) | -27% | 149 047 |
| Service charges - Water | | 42 869 | 57 176 | | 3 826 | 21 056 | 28 588 | (7 532) | -26% | 57 176 |
| Service charges - Waste Water Management | | 14 228 | 22 428 | | 1 212 | 7 509 | 11 214 | (3 705) | -33% | 22 428 |
| Service charges - Waste management | | 16 273 | 26 640 | | 1 411 | 8 684 | 13 320 | (4 636) | -35% | 26 640 |
| Sale of Goods and Rendering of Services | | 729 | 792 | | 50 | 1 840 | 396 | 1 444 | 365% | 792 |
| Agency services | | 288 | 400 | | - | 45 | 200 | (155) | -78% | 400 |
| Interest | | - | - | | - | - | - | - | - | - |
| Interest earned from Receivables | | 17 459 | 15 342 | | 1 776 | 10 629 | 7 671 | 2 958 | 39% | 15 342 |
| Interest from Current and Non Current Assets | | 2 714 | 2 085 | | 38 | 2 043 | 1 042 | - | - | 2 085 |
| Dividends | | - | - | | - | - | - | - | - | - |
| Rent on Land | | 1 055 | 1 194 | | 94 | 566 | 597 | (32) | - | 1 194 |
| Rental from Fixed Assets | | 2 765 | 3 240 | | 280 | 1 075 | 1 620 | (545) | -34% | 3 240 |
| Licence and permits | | 1 298 | 1 586 | | 60 | 729 | 793 | (64) | -8% | 1 586 |
| Operational Revenue | | 3 401 | 340 | | 29 | 194 | 170 | 25 | 14% | 340 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | - | 57 428 | | 46 | 50 902 | 28 714 | 22 189 | 77% | 57 428 |
| Surcharges and Taxes | | - | - | | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 1 487 | 575 | | 60 | 172 | 287 | (115) | - | 575 |
| Licence and permits | | - | - | | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 64 198 | 69 179 | | 16 595 | 46 065 | 34 590 | 11 476 | - | 69 179 |
| Interest | | 3 972 | 4 187 | | 459 | 2 802 | 2 093 | 709 | - | 4 187 |
| Fuel Levy | | - | - | | - | - | - | - | - | - |
| Operational Revenue | | - | - | | - | - | - | - | - | - |
| Gains on disposal of Assets | | - | - | | - | - | - | - | - | - |
| Other Gains | | 4 688 | - | | - | - | - | - | - | - |
| Discontinued Operations | | - | - | | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 278 192 | 411 638 | - | 34 491 | 208 950 | 205 819 | 3 130 | 2% | 411 638 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 102 641 | 102 967 | | 8 276 | 49 588 | 51 483 | (1 896) | -4% | 102 967 |
| Remuneration of councillors | | 6 759 | 6 759 | | 586 | 4 126 | 3 379 | 747 | 22% | 6 759 |
| Bulk purchases - electricity | | 102 578 | 138 000 | | - | 45 010 | 69 000 | (23 990) | - | 138 000 |
| Inventory consumed | | 42 657 | 65 596 | | 130 | 21 604 | 32 798 | (11 194) | - | 65 596 |
| Debt impairment | | 48 527 | - | | - | - | - | - | - | - |
| Depreciation and amortisation | | 38 848 | 81 663 | | - | - | 40 832 | (40 832) | -100% | 81 663 |
| Interest | | 19 787 | 2 703 | | 4 | 8 613 | 1 351 | 7 261 | 537% | 2 703 |
| Contracted services | | 14 647 | 42 470 | | 1 423 | 9 168 | 21 235 | (12 067) | -57% | 42 470 |
| Transfers and subsidies | | - | - | | - | - | - | - | - | - |
| Irrecoverable debts written off | | - | 21 986 | | - | - | 10 993 | (10 993) | - | 21 986 |
| Operational costs | | 29 516 | 33 560 | | 4 251 | 13 342 | 16 780 | (3 437) | -20% | 33 560 |
| Losses on Disposal of Assets | | 782 | - | | - | - | - | - | - | - |
| Other Losses | | 8 383 | 8 421 | | - | - | 4 210 | (4 210) | - | 8 421 |
| Total Expenditure | | 415 125 | 504 123 | - | 14 669 | 151 451 | 252 062 | (100 610) | -40% | 504 123 |
| Surplus/(Deficit) | | (136 933) | (92 485) | - | 19 823 | 57 498 | (46 243) | 103 741 | (0) | (92 485) |

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

| Description | Ref | 2022/23 | Budget Year 2023/24 | | | |
|---|-----|-----------------|---------------------|-----------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 46 770 | 5 272 | | 63 277 | 5 272 |
| Trade and other receivables from exchange transactions | | 42 858 | 65 735 | | 61 076 | 65 735 |
| Receivables from non-exchange transactions | | 2 221 | 31 297 | | 34 910 | 31 297 |
| Current portion of non-current receivables | | - | - | | - | - |
| Inventory | | 2 482 | (5 844) | | 3 649 | (5 844) |
| VAT | | 69 417 | 23 256 | | 79 939 | 23 256 |
| Other current assets | | (775) | (518) | | (287) | (518) |
| Total current assets | | 162 972 | 119 199 | - | 242 563 | 119 199 |
| Non current assets | | | | | | |
| Investments | | - | - | | - | - |
| Investment property | | 124 391 | 138 836 | | 124 391 | 138 836 |
| Property, plant and equipment | | 648 474 | 677 492 | | 651 178 | 677 492 |
| Biological assets | | - | - | | - | - |
| Living and non-living resources | | - | - | | - | - |
| Heritage assets | | 1 484 | 1 484 | | 1 484 | 1 484 |
| Intangible assets | | 152 | 96 | | 152 | 96 |
| Trade and other receivables from exchange transactions | | (8 732) | (7 662) | | (9 015) | (7 662) |
| Non-current receivables from non-exchange transactions | | 1 490 | 1 364 | | 1 646 | 1 364 |
| Other non-current assets | | - | - | | - | - |
| Total non current assets | | 767 260 | 811 611 | - | 769 837 | 811 611 |
| TOTAL ASSETS | | 930 231 | 930 810 | - | 1 012 400 | 930 810 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | | - | - |
| Financial liabilities | | 3 615 | 466 | | 4 532 | 466 |
| Consumer deposits | | 3 734 | 3 570 | | 3 851 | 3 570 |
| Trade and other payables from exchange transactions | | 463 795 | 414 490 | | 458 619 | 414 490 |
| Trade and other payables from non-exchange transactions | | 16 214 | 18 701 | | 27 013 | 18 701 |
| Provision | | 16 494 | 17 444 | | 16 375 | 17 444 |
| VAT | | 42 340 | 491 | | 55 519 | 491 |
| Other current liabilities | | - | - | | - | - |
| Total current liabilities | | 546 192 | 455 162 | - | 565 909 | 455 162 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 21 624 | 704 | | 19 085 | 704 |
| Provision | | 119 332 | 161 487 | | 119 451 | 161 487 |
| Long term portion of trade payables | | - | - | | - | - |
| Other non-current liabilities | | - | - | | - | - |
| Total non current liabilities | | 140 956 | 162 191 | - | 138 536 | 162 191 |
| TOTAL LIABILITIES | | 687 149 | 617 353 | - | 704 445 | 617 353 |
| NET ASSETS | 2 | 243 083 | 313 457 | - | 307 956 | 313 457 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 320 536 | 313 227 | | 247 374 | 313 227 |
| Reserves and funds | | 230 | 230 | | 230 | 230 |
| Other | | - | - | | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 320 766 | 313 457 | - | 247 604 | 313 457 |

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

| Description | Ref | 2022/23 | | Budget Year 2023/24 | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|----------------|---------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 43 771 | 61 477 | | 2 987 | 24 922 | - | 24 922 | #DIV/0! | - |
| Service charges | | 170 063 | 306 391 | | 14 082 | 71 484 | - | 71 484 | #DIV/0! | - |
| Other revenue | | 42 029 | 7 876 | | 1 687 | 68 894 | 213 186 | (144 292) | -68% | 426 372 |
| Transfers and Subsidies - Operational | | 59 387 | 14 029 | | 16 374 | 88 518 | - | 88 518 | #DIV/0! | - |
| Transfers and Subsidies - Capital | | 9 375 | 36 599 | | 215 | 2 273 | - | 2 273 | #DIV/0! | - |
| Interest | | - | 2 085 | | - | - | 1 042 | (1 042) | -100% | 2 085 |
| Dividends | | - | - | | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (290 632) | (389 100) | | (25 116) | (142 489) | (194 550) | (52 061) | 27% | (389 100) |
| Interest | | (2 275) | (2 703) | | (3) | (3 584) | (1 351) | 2 232 | -165% | (2 703) |
| Transfers and Subsidies | | - | - | | - | - | - | - | | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 31 718 | 36 654 | - | 10 227 | 110 019 | 18 327 | (91 692) | -500% | 36 654 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 11 | - | | - | - | - | - | | - |
| Decrease (increase) in non-current receivables | | - | - | | - | - | - | - | | - |
| Decrease (increase) in non-current investments | | - | - | | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Capital assets | | (5 081) | (55 899) | | 544 | 638 | - | (638) | #DIV/0! | - |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (5 070) | (55 899) | - | 544 | 638 | - | (638) | #DIV/0! | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | | - | - | - | - | | - |
| Borrowing long term/refinancing | | 25 000 | - | | 6 000 | (1 274) | - | (1 274) | #DIV/0! | - |
| Increase (decrease) in consumer deposits | | - | - | | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (440) | - | | - | - | - | - | | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 24 560 | - | - | 6 000 | (1 274) | - | 1 274 | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 51 208 | (19 245) | - | 16 771 | 109 383 | 18 327 | | | 36 654 |
| Cash/cash equivalents at beginning: | | (4 438) | 24 517 | | (7 511) | (46 106) | 24 517 | | | (46 106) |
| Cash/cash equivalents at month/year end: | | 46 770 | 5 272 | | 9 261 | 63 277 | 14 894 | | | - |

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

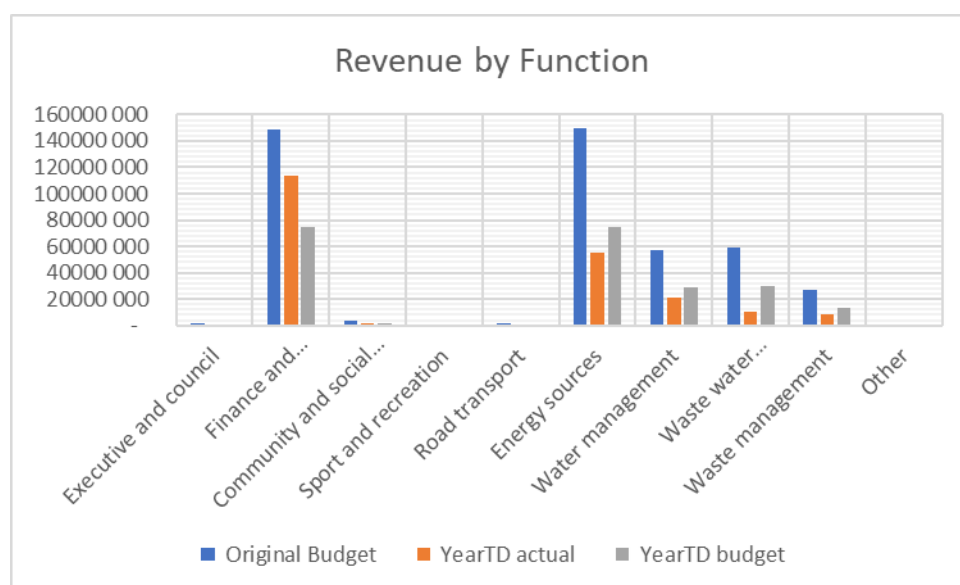
11. Supporting documents and charts

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

Revenue by Vote – C2 on C-Schedule

| Revenue - Functional | Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| Executive and council | 1 879 564 | 838 762 | 939 780 | - 101 018 | 89 |
| Finance and administration | 133 775 317 | 94 986 731 | 66 887 658 | 28 099 073 | 142 |
| Community and social services | 2 949 237 | 1 458 580 | 1 474 626 | - 16 046 | 99 |
| Sport and recreation | 62 287 | 53 919 | 31 146 | 22 773 | 173 |
| Road transport | 1 088 328 | 740 848 | 544 164 | 196 684 | 136 |
| Energy sources | 134 681 149 | 56 538 360 | 67 340 574 | - 10 802 214 | 84 |
| Water management | 49 718 036 | 24 107 803 | 24 859 026 | - 751 223 | 97 |
| Waste water management | 57 168 479 | 9 599 487 | 28 584 246 | - 18 984 759 | 34 |
| Waste management | 25 062 282 | 8 259 749 | 12 531 138 | - 4 271 389 | 66 |
| Other | 161 971 | 96 908 | 80 988 | 15 920 | 120 |
| Total Revenue - Functional | 406 546 650 | 196 681 147 | 203 273 346 | - 6 592 199 | 97 |

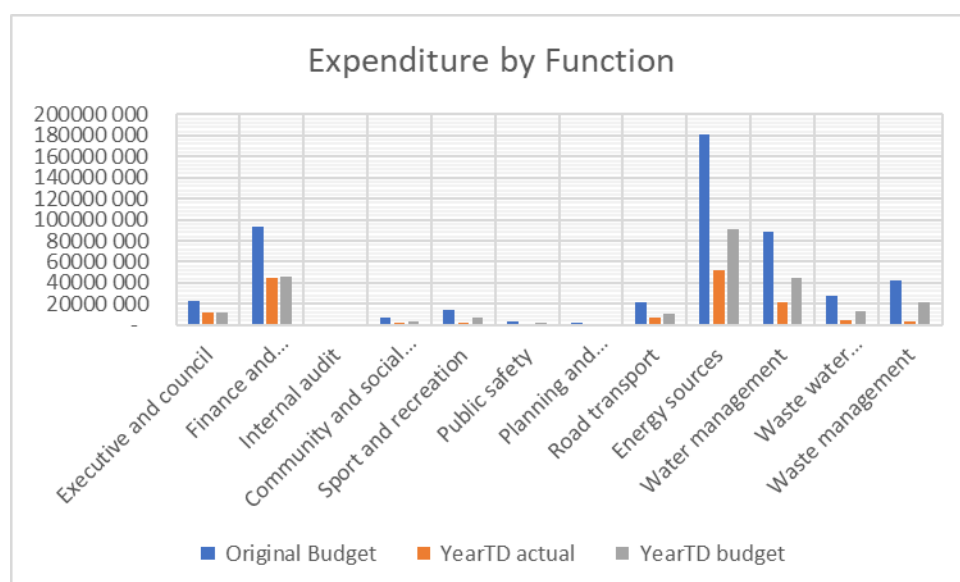
The following chart is derived from the information above.



Expenditure by Vote – C2 on C-schedule

| Expenditure - Functional | Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % |
|---------------------------------------|--------------------|--------------------|--------------------|----------------------|----------------|
| Executive and council | 22 535 895 | 12 049 155 | 11 267 946 | 781 209 | 107 |
| Finance and administration | 92 747 063 | 44 384 823 | 46 373 562 | - 1 988 739 | 96 |
| Internal audit | 1 346 544 | 354 199 | 673 266 | - 319 067 | 53 |
| Community and social services | 7 246 802 | 2 334 349 | 3 623 418 | - 1 289 069 | 64 |
| Sport and recreation | 14 097 928 | 1 881 198 | 7 048 974 | - 5 167 776 | 27 |
| Public safety | 3 323 183 | 1 329 866 | 1 661 586 | - 331 720 | 80 |
| Planning and development | 1 629 126 | 447 101 | 814 578 | - 367 477 | 55 |
| Road transport | 21 766 893 | 6 894 064 | 10 883 466 | - 3 989 402 | 63 |
| Energy sources | 180 888 231 | 52 376 063 | 90 444 150 | - 38 068 087 | 58 |
| Water management | 89 021 880 | 21 782 595 | 44 510 946 | - 22 728 351 | 49 |
| Waste water management | 27 218 678 | 3 941 159 | 13 609 344 | - 9 668 185 | 29 |
| Waste management | 42 301 138 | 3 676 770 | 21 150 570 | - 17 473 800 | 17 |
| Total Expenditure - Functional | 504 123 361 | 151 451 342 | 252 061 806 | - 100 610 464 | 60 |

The following chart is derived from the information above.



Revenue by Source – C4 on C-Schedule

| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
|---|--------------------|-------------------|--------------------|--------------------|------------------|----------------|
| Revenue | | | | | | |
| Service charges - Electricity | 149 047 037 | 8 555 574 | 54 638 433 | 74 523 522 | - 19 885 089 | 73 |
| Service charges - Water | 57 175 742 | 3 825 964 | 21 056 284 | 28 587 870 | - 7 531 586 | 74 |
| Service charges - Waste Water Management | 22 427 989 | 1 211 634 | 7 508 902 | 11 214 000 | - 3 705 098 | 67 |
| Service charges - Waste management | 26 639 689 | 1 411 336 | 8 683 556 | 13 319 838 | - 4 636 282 | 65 |
| Sale of Goods and Rendering of Services | 791 655 | 49 721 | 1 840 018 | 395 832 | 1 444 186 | 465 |
| Agency services | 399 827 | - | 44 703 | 199 914 | - 155 211 | 22 |
| Interest earned from Receivables | 15 342 307 | 1 775 516 | 10 628 897 | 7 671 150 | 2 957 747 | 139 |
| Interest from Current and Non Current Assets | 2 084 695 | 37 802 | 2 042 609 | 1 042 344 | 1 000 265 | 196 |
| Rent on Land | 1 194 450 | 93 990 | 565 708 | 597 228 | - 31 520 | 95 |
| Rental from Fixed Assets | 3 240 262 | 280 398 | 1 074 870 | 1 620 138 | - 545 268 | 66 |
| Licence and permits | 1 586 366 | 59 768 | 729 092 | 793 182 | - 64 090 | 92 |
| Operational Revenue | 339 897 | 28 873 | 194 498 | 169 950 | 24 548 | 114 |
| Property rates | 57 427 711 | 46 098 | 50 902 369 | 28 713 840 | 22 188 529 | 177 |
| Fines, penalties and forfeits | 574 854 | 59 967 | 172 476 | 287 430 | - 114 954 | 60 |
| Transfers and subsidies - Operational | 69 179 000 | 16 595 435 | 46 065 181 | 34 589 502 | 11 475 679 | 133 |
| Interest | 4 186 773 | 459 229 | 2 801 985 | 2 093 388 | 708 597 | 134 |
| Total Revenue (excluding capital transfers and c | 411 638 254 | 34 491 305 | 208 949 581 | 205 819 128 | 3 130 453 | 102 |

Matters of Concern

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

Property Rates matter has again remained, and it creates the incorrect picture for the Council as well as the reader of the report, Property Rates are billed and it does not necessarily mean actual cash, this issue has been raised numerous times in the past.

Electricity revenue was billed R19.8 million less than the anticipated budget, there are various reasons but more commonly it is found that users used less electricity in some cases as a result of tampering.

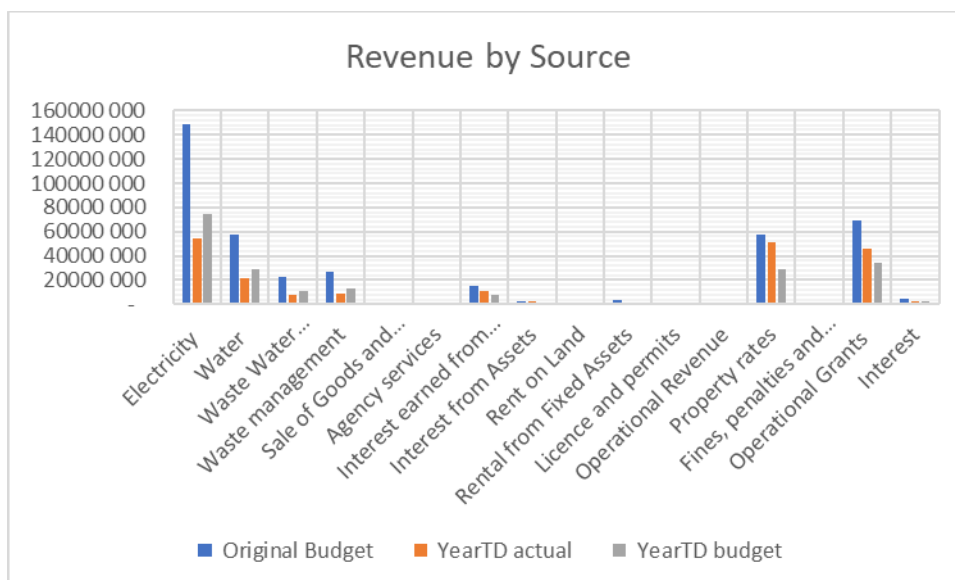
Refuse Removal and Sanitation Services was billed less than budgeted and it will result in the municipality adjusting the revenue downwards at the adjustment budget.

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

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

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

The following chart is derived from the information above



Expenditure by Type – C4 on C-Schedule

| Expenditure By Type | Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % |
|---------------------------------|--------------------|--------------------|--------------------|----------------------|----------------|
| Employee related costs | 102 966 854 | 49 587 807 | 51 483 486 | - 1 895 679 | 96 |
| Remuneration of councillors | 6 758 975 | 4 126 017 | 3 379 482 | 746 535 | 122 |
| Bulk purchases - electricity | 138 000 000 | 45 010 432 | 69 000 000 | - 23 989 568 | 65 |
| Inventory consumed | 65 596 037 | 21 604 254 | 32 798 046 | - 11 193 792 | 66 |
| Depreciation and amortisation | 81 663 419 | - | 40 831 710 | - 40 831 710 | - |
| Interest | 2 702 525 | 8 612 669 | 1 351 260 | 7 261 409 | 637 |
| Contracted services | 42 469 709 | 9 167 786 | 21 234 906 | - 12 067 120 | 43 |
| Irrecoverable debts written off | 21 985 649 | - | 10 992 834 | - 10 992 834 | - |
| Operational costs | 33 559 641 | 13 342 377 | 16 779 804 | - 3 437 427 | 80 |
| Other Losses | 8 420 552 | - | 4 210 278 | - 4 210 278 | - |
| Total Expenditure | 504 123 361 | 151 451 342 | 252 061 806 | - 100 610 464 | 60 |

The following chart is derived from the information above.

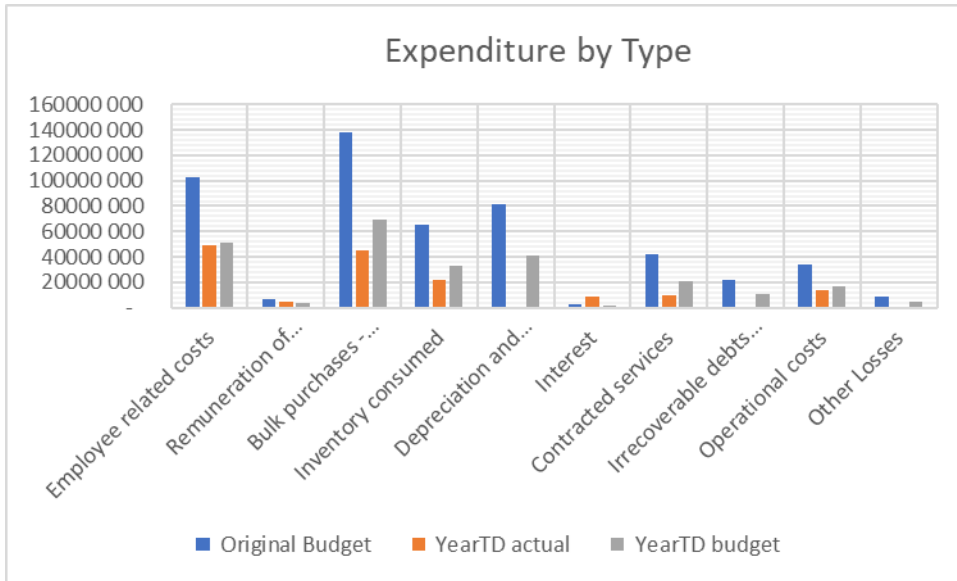
Matter of Concern

Remuneration of Councillors – Upper limits were implemented after the Council approved the Government Gazette and payments were made to Councillors backdated to July 2022.

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

Finance Charges – Municipality is still paying for penalties on the ESKOM account

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



| Capital Expenditure Mid Year Assessment 2023-24 | | | | | |
|--|-------------------|------------------|-------------------|---------------------|--------------|
| | Original Budget | YearTD actual | YearTD budget | YTD variance | YTD variance |
| Capital Expenditure - Functional Classification | | | | | |
| Executive and council | 17 100 000 | - | 8 550 000 | - 8 550 000 | - |
| Planning and development | - | 222 907 | - | 222 907 | |
| Energy sources | 1 600 000 | - | 799 998 | - 799 998 | - |
| Water management | 600 000 | - | 300 000 | - 300 000 | - |
| Waste water management | 36 599 000 | 2 480 982 | 18 299 502 | - 15 818 520 | 14 |
| Total Capital Expenditure - Functional Classification | 55 899 000 | 2 703 889 | 27 949 500 | - 25 245 611 | 10 |
| Funded by: | | | | | |
| National Government | 36 599 000 | 2 480 982 | 18 299 502 | - 15 818 520 | 14 |
| Internally generated funds | 19 300 000 | 222 907 | 9 649 998 | - 9 427 091 | 2 |
| Total Capital Funding | 55 899 000 | 2 703 889 | 27 949 500 | - 25 245 611 | 10 |

Capital projects and expenditures will be submitted by the Technical Departments, and projects and progress will also be discussed by the Technical Department

Cash Flow Statement – C7 on C-Schedule

Table 1

| Nama Khoi Local Municipality | | | | | | |
|--|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Bank Reconciliation | | | | | | |
| Financial Year: 2023/2024 | | | | | | |
| Period: JULY 2023 TILL DEC 2023 | | | | | | |
| Nedbank: Primary Account, Current, 1192371690 | | | | | | |
| | JUL | AUG | SEP | OCT | NOV | DEC |
| Cashbook balance : 1st day of Month | 4 883 312,26 | 9 433 648,48 | 12 085 696,38 | 13 674 632,30 | 11 858 836,92 | 7 228 469,90 |
| Add: Deposits for the month | 53 460 721,01 | 49 575 648,58 | 24 568 265,59 | 55 600 966,44 | 32 300 704,21 | 40 140 402,23 |
| Less: Withdrawals for the month | -48 869 711,21 | -46 870 007,91 | -22 931 698,58 | -57 373 881,78 | -36 887 729,01 | -32 335 536,06 |
| Less: Other charges and cost for the month | -40 673,58 | -53 592,77 | -47 631,09 | -42 880,04 | -43 342,22 | -39 949,11 |
| Cashbook balance : Last day of month | 9 433 648,48 | 12 085 696,38 | 13 674 632,30 | 11 858 836,92 | 7 228 469,90 | 14 993 386,96 |
| Bank balance : 1st day of Months | 9 024 922,81 | 12 687 538,16 | 12 423 329,73 | 9 887 099,59 | 8 037 121,90 | 14 420 266,75 |
| Deposits | | | | | | |
| Add: Outstanding deposits recorded in cashbook, but not reflecting on bank statements | 480 894,57 | 462 874,18 | 252 062,43 | 314 336,72 | 368 672,16 | 106 638,24 |
| Less: Outstanding deposits reflecting on bank statement, but not recorded in cashbook | -343 867,91 | -1 684 039,08 | -54 266,52 | -38 659,43 | -144 495,30 | -314 829,28 |
| Withdrawals | | | | | | |
| Less: Outstanding withdrawals recorded in cashbook, but not reflecting on bank statements | -16 144,00 | | | | -1 032 828,86 | |
| Add: Outstanding debits & bank charges withdrawals reflecting on bank statements, but not recorded in cashbook | 287 843,01 | 619 323,12 | 1 053 506,66 | 1 696 060,04 | | 781 311,25 |
| Reconciled bank balance : Last day of Month | 9 433 648,48 | 12 085 696,38 | 13 674 632,30 | 11 858 836,92 | 7 228 469,90 | 14 993 386,96 |

Notes on Table Above

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION E

13. Debtor's age analysis

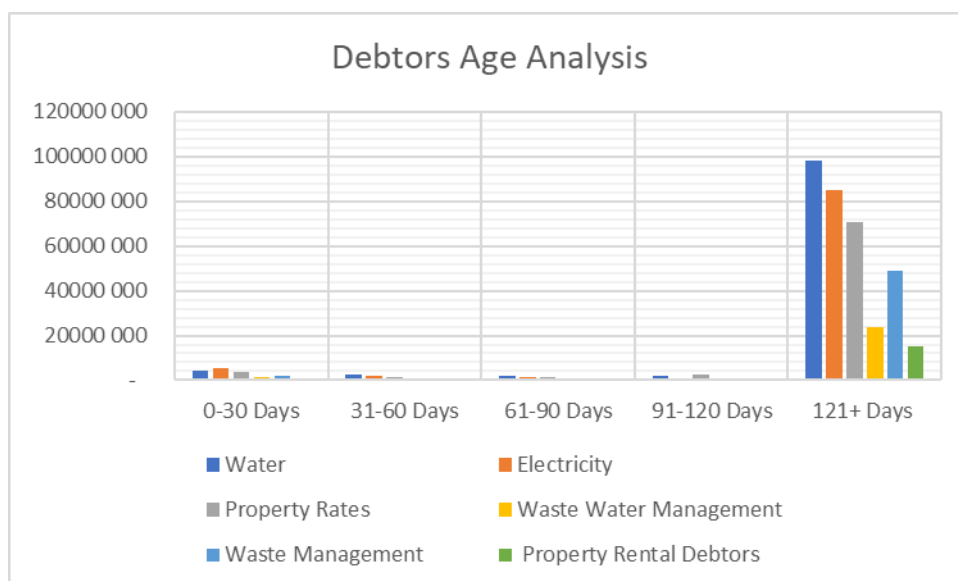
Table A

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

Table B

| NC062 Nama Khoi - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment | | | | | | |
|--|---------------------|------------------|------------------|------------------|--------------------|--------------------|
| Description | Budget Year 2022/23 | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121+ Days | Total |
| Debtors Age Analysis By Income Source | | | | | | |
| Water | 4 120 076 | 2 476 786 | 1 745 872 | 2 614 613 | 80 534 190 | 91 491 537 |
| Electricity | 5 222 963 | 3 648 505 | 3 355 522 | 1 473 292 | 76 690 272 | 90 390 554 |
| Property Rates | 3 514 616 | 1 508 817 | 1 127 687 | 3 190 021 | 60 328 134 | 69 669 275 |
| Waste Water Management | 1 205 346 | 622 393 | 506 360 | 466 292 | 19 746 911 | 22 547 302 |
| Waste Management | 1 659 630 | 962 763 | 798 520 | 754 229 | 41 188 430 | 45 363 572 |
| Property Rental Debtors | 329 982 | 246 025 | 237 678 | 191 450 | 13 571 931 | 14 577 066 |
| Total By Income Source | 16 052 613 | 9 465 289 | 7 771 639 | 8 689 897 | 292 059 868 | 334 039 306 |
| 2021/22 - totals only | - | - | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | - | |
| Organs of State | 953 851 | 609 521 | 502 905 | 2 003 312 | 6 191 956 | 10 261 545 |
| Commercial | 6 856 765 | 4 321 562 | 3 737 315 | 2 227 915 | 93 778 327 | 110 921 884 |
| Households | 8 241 997 | 4 534 206 | 3 531 419 | 4 458 670 | 192 089 585 | 212 855 877 |
| Total By Customer Group | 16 052 613 | 9 465 289 | 7 771 639 | 8 689 897 | 292 059 868 | 334 039 306 |

Graph as per Table A



Explanations on tables above

Debtors outstanding on 31 December 2023 were R380 410 577; debtors outstanding on 31 December 2022 were R334 039 306. There was an increase in debtors of R 46 371 271.

Debtors outstanding for more than 120 is at R341 481 862 and the likelihood of collecting such monies can be very challenging.

Table C

December 2023

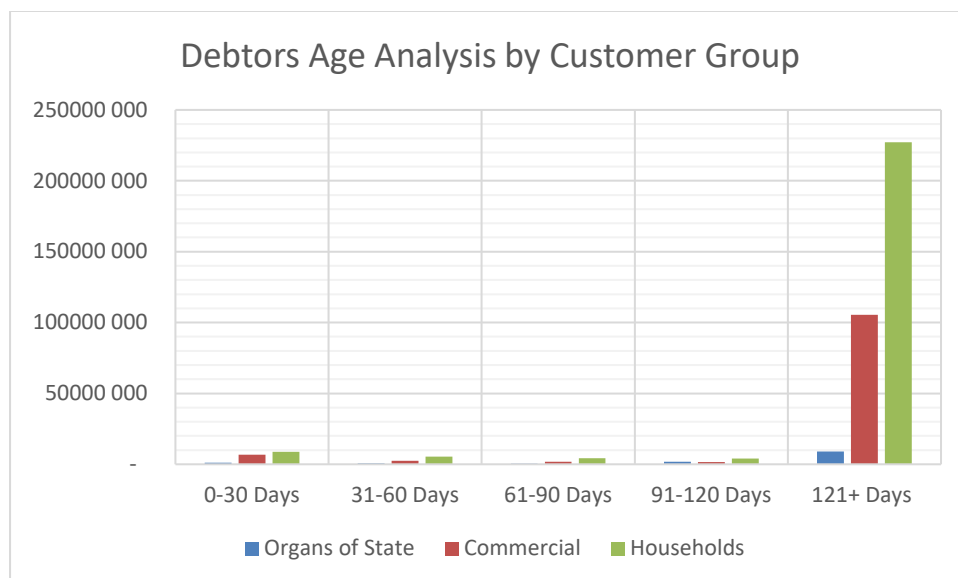
| Debtors Age Analysis By Customer Group | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121+ Days | Total |
|--|-------------------|------------------|------------------|------------------|--------------------|--------------------|
| Organs of State | 1 127 914 | 617 624 | 421 347 | 1 781 318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

Table D

December 2022

| Debtors Age Analysis By Customer Group | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121+ Days | Total |
|--|-------------------|------------------|------------------|------------------|--------------------|--------------------|
| Organs of State | 953 851 | 609 521 | 502 905 | 2 003 312 | 6 191 956 | 10 261 545 |
| Commercial | 6 856 765 | 4 321 562 | 3 737 315 | 2 227 915 | 93 778 327 | 110 921 884 |
| Households | 8 241 997 | 4 534 206 | 3 531 419 | 4 458 670 | 192 089 585 | 212 855 877 |
| Total By Customer Group | 16 052 613 | 9 465 289 | 7 771 639 | 8 689 897 | 292 059 868 | 334 039 306 |

The following chart is derived from the information above



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

Explanations on tables

Households' debt outstanding on 31 December 2022 was R212 855 877 and on 31 December 2023 it was R249 474 205

Commercial debt outstanding on 31 December 2022 was R110 921 719 and on 31 December 2023, it was R118 070 117.

Organs of State debt outstanding on 31 December 2022 were R 10 261 545 and on 31 December 2023 were R12 866 255.

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

Remedial Actions

Municipality has embarked on a Revenue enhancement program this includes amongst other initiatives, TID rollover with debt audit, prepaid meters as well as bulk meters and green energy solutions.

Prepaid meters installations must be fast track.

Incorrect billing and old standing debt must be finalised.

Debt write off approved by the Committee must be journalised and pre-paid meters should be installed to ensure the outstanding will be lowered and that the debt does not accumulate again.

SECTION F

14. Creditor's age analysis

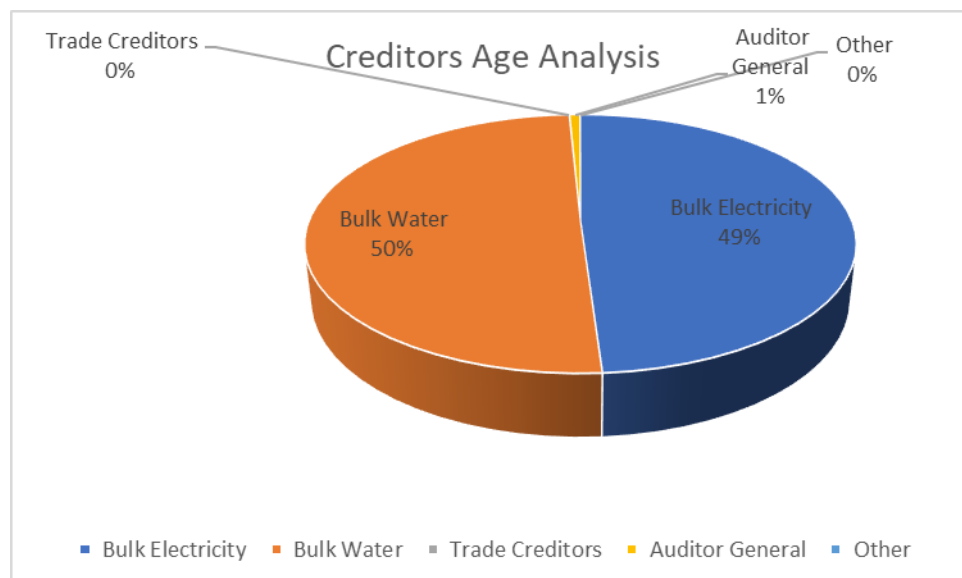
Table A

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

Table B

| NC062 Nama Khoi - Supporting Table SC4 Monthly Budget Statement - aged creditors -Mid-Year | | | | | | |
|--|---------------------|------------------|------------------|------------------|--------------------|--------------------|
| Description | Budget Year 2022/23 | | | | | |
| | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121+ Days | Total |
| Creditors Age Analysis By Customer Type | | | | | | |
| Bulk Electricity | 5 524 880 | 4 646 654 | 4 494 731 | 7 399 342 | 196 972 456 | 219 038 063 |
| Bulk Water | 3 766 172 | - | - | - | 201 596 808 | 205 362 980 |
| Trade Creditors | - 2 913 195 | - 166 472 | 358 043 | 462 427 | - 32 372 | - 2 291 569 |
| Auditor General | - | - 900 000 | 716 884 | 623 913 | 1 333 399 | 1 774 196 |
| Other | - 1 255 536 | 841 308 | - 113 139 | - 32 896 | 355 051 | - 205 212 |
| Total By Customer Type | 5 122 321 | 4 421 490 | 5 456 519 | 8 452 786 | 400 225 342 | 423 678 458 |

Graph as per table A



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

Explanations on tables

Creditors outstanding on 31 December 2023 were R438 289 621 and on 31 December 2022 outstanding creditors were R423 678 458; this is an increase of R 14 611 163 for the period.

There is a direct link between the collection and the debtor's report of the municipality, for the same period the municipal debtor's book increased by R46 371 271.

The municipality currently part of the Eskom Debt Write Off whereby at the end of June 2024 a third of the Eskom debt will be written off if the municipality adhered to all the requirements of the Circular 124.

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

Sedibeng Water Analysis for July to December 2023

| SEDIBENG WATER / Bloem Water / Central Vaal Water | | | | | | | | |
|---|---------------------|---------------------|---------------|----------------------------------|-------------------|----------------------|-----------------------|--|
| 2023 - 2024 BULK WATER | | | | | | | | |
| | BLOEM WATER BILLING | INTEREST ON ACCOUNT | AMOUNT PAID | SHORTFALL IN BLOEM WATER PAYMENT | Nama Khoi Billing | Actual Cash Received | Difference in Billing | Comments |
| JUL | 1 658 302 | - | 13 098 308 | 11 440 006 | 3 652 286 | 2 667 316 | 1 993 984 | The municipality made a payment to Central Vaal Water in relation to outstanding payments for the previous financial, this was after a payment was received from Central Vaal Water, reconciliation will be made and the difference in outstanding balances will discuss between the parties |
| AUG | 4 913 224 | 2 552 317 | 1 658 302 | 5 807 239 | 3 880 457 | 3 250 073 | 1 032 768 | Payment was made for the account on July 2023 |
| SEPT | 3 607 207 | - | 2 606 033 | 1 001 174 | 4 030 935 | 2 527 288 | 423 728 | Partial payment made |
| OCT | 5 020 252 | - | 1 000 000 | 4 020 252 | 3 816 489 | 3 010 326 | 1 203 763 | Partial payment made |
| NOV | 4 476 506 | - | 1 000 000 | 3 476 506 | 4 612 573 | 3 768 681 | 136 067 | Partial payment made |
| DES | 4 649 146 | - | 1 000 000 | 3 649 146 | 4 455 645 | 3 213 728 | | Partial payment made |
| JAN | | | 2 000 000 | | | | | |
| | 24 324 637,98 | 2 552 317,04 | 22 362 643,05 | | 24 448 384,76 | 18 437 412,00 | 317 247,68 | |

Analysis of Water Purchases and Sales

Nama Khoi municipality billed more water for the period than Bloem Water this is a result of meters that were identified during the audit that was not properly metered and corrections were made.

Nama Khoi municipality manage to make payments as and when the cash was available and paid more than the invoice amount received for the first 6 months.

Water collection is a major challenge as it is clear from the billed amount vs the actual cash received, it is important that the revenue enhancement in terms of pre-paid water meters be fast-tracked.

SLA between Nama Khoi Municipality and Bloem Water needs to be finalized as the additional cost is incurred by the municipality during water breakdowns.

The community also is supplied water free of cost, furthermore because of the water breakdowns community members request that the water accounts are written off or a portion of it be written off which impacts collection.

ESKOM Analysis for July to December 2023

| ESKOM | | | | | | | |
|----------------------------|---------------------|-------------------|----------------------------|-------------------|----------------------|-----------------------|--|
| 2023-2024 BULK ELECTRICITY | | | | | | | |
| | ESKOM BILLING | AMOUNT PAID | SHORTFALL IN ESKOM PAYMENT | Nama Khoi Billing | Actual Cash Received | Difference in Billing | Notes |
| | | | | | | | Please note there is R4.6 million difference between Eskom billing and Nama Khoi billing to the community, this is as result of losses but also as result of difference between winter tariffs. The municipality also made the payment for July in August as payment due as per invoice date, the amount paid exclude interest/penalties |
| JUL | 15 478 457 - | 14 227 558 | 1 250 899 | 9 551 456 | 8 651 062 - | 5 927 001 | |
| AUG | 17 386 895 | - | 17 386 895 | 9 932 838 | 14 952 712 - | 7 454 057 | High difference in Nama Khoi Mun and Eskom Billing |
| SEPT | 14 979 895 - | 4 862 061 | 10 117 834 | 8 932 490 | 8 608 114 - | 6 047 405 | High difference in Nama Khoi Mun and Eskom Billing |
| OCT | 8 825 041 - | 10 970 931 - | 2 145 890 | 8 729 752 | 9 257 251 - | 95 289 | Payment made as per arrangement with Eskom |
| NOV | 10 171 833 - | 13 311 596 - | 3 139 764 | 8 664 661 | 10 959 136 - | 1 507 172 | Payment made as per arrangement with Eskom |
| DEC | 8 396 119 - | 11 031 282 - | 2 635 164 | 8 490 208 | 8 976 653 | 94 090 | Payment made as per arrangement with Eskom |
| JAN | | 10 119 346 - | 10 119 346 | | | | Payment made as per arrangement with Eskom |
| | 75 238 239 - | 64 522 775 | 10 715 464 | 54 301 405 | 61 404 928 - | 20 936 834 | |

Analysis of Electricity Purchases and Sales

From the analysis above it is clear that the municipality did not make all payments as required to ESKOM, this is a result of the municipality not having the necessary funds to make payments, however since July 2023 agreements has been reached with Eskom as to how and when to make payments, within the monthly invoices there is interest portion being written off and a reconciliation between Eskom and Nama Khoi must still be done.

It is also clear that there is a difference between the billing from Eskom and billing from Nama Khoi Municipality to the community, this can be a result of meter tampering and because there is a difference in tariff structures. The billing from December is more in line with Eskom billing.

The municipality manage to collect more than what was billed this is a result of the credit control initiatives.

It is important to note that the municipality submitted the D-FORMS and Cost of Supply Study to ESKOM and will apply for a restructuring of tariffs based on the studies that was don

| Wards / Services | Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied | July billed | July Collected | August billed | August. Collected | September billed | September collected | October billed | October collected | November billed | November collect | December billed | December collect | Collection % | Quarter 2 Billed | Quarter 2 collected | Collection % |
|---------------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|-------------------|---------------------|--------------|
| Total November 2023 | | 19 459 493 | 19 395 150 | 19 872 176 | 29 984 265 | 19 193 668 | 21 834 210 | 18 688 254 | 16 450 489 | 19 634 454 | 20 443 051 | 18 969 749 | 15 417 278 | 81% | 57 292 457 | 52 310 818 | 91% |
| Ward/Service point - Komaggas | | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | 30% |
| Property Rates Tax | | 142 105 | 31 346 | 142 105 | 61 121 | 140 209 | 224 399 | 139 758 | 33 216 | 139 758 | 418 112 | 138 850 | 24 923 | 18% | 418 366 | 476 251 | 114% |
| Electricity | Eskom supplied | | | | | | | | | | | | | | - | - | |
| Water | | 344 789 | 50 129 | 201 240 | 142 930 | 278 111 | 37 006 | 336 807 | 43 715 | 412 688 | 60 282 | 419 481 | 43 529 | 10% | 1 168 975 | 147 526 | 13% |
| Refuse | | 220 269 | 33 381 | 220 269 | 87 673 | 220 430 | 18 817 | 220 430 | 21 010 | 220 430 | 24 761 | 220 430 | 23 728 | 11% | 661 291 | 69 500 | 11% |
| Sewerage | | 36 525 | 7 670 | 36 525 | 63 489 | 36 525 | 8 545 | 36 525 | 7 742 | 36 525 | 6 586 | 57 040 | 10 588 | 19% | 130 091 | 24 916 | 19% |
| TOTAL | | 743 687 | 122 526 | 600 139 | 355 213 | 675 275 | 288 768 | 733 520 | 105 684 | 809 402 | 509 741 | 835 801 | 102 768 | 12% | 2 378 723 | 718 194 | |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | |
| Ward/Service point - Steinkopf | | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | 33% |
| Property Rates Tax | | 299 245 | 144 425 | 299 245 | 167 607 | 290 372 | 162 062 | 295 565 | 142 604 | 296 704 | 193 876 | 293 322 | 101 837 | 35% | 885 591 | 438 317 | 49% |
| Electricity | Eskom supplied | | | | | | | | | | | | | | - | - | |
| Water | | 670 969 | 225 698 | 586 091 | 339 568 | 707 448 | 222 406 | 618 699 | 214 543 | 822 612 | 274 002 | 832 818 | 276 764 | 33% | 2 274 128 | 765 310 | 34% |
| Refuse | | 370 337 | 76 255 | 370 337 | 177 121 | 370 661 | 86 083 | 370 822 | 90 647 | 370 822 | 111 076 | 370 821 | 59 052 | 16% | 1 112 465 | 260 775 | 23% |
| Sewerage | | 290 843 | 72 144 | 290 843 | 292 810 | 290 428 | 71 927 | 290 844 | 80 434 | 290 844 | 90 145 | 305 771 | 54 151 | 18% | 887 459 | 224 729 | 25% |
| TOTAL | | 1 631 395 | 518 522 | 1 546 516 | 977 106 | 1 658 909 | 542 477 | 1 575 930 | 528 227 | 1 780 981 | 669 100 | 1 802 732 | 491 804 | 27% | 5 159 643 | 1 689 131 | |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | |
| Ward/Service point - Springbok | | - | - | - | - | - | - | - | - | - | - | - | - | | - | - | 109% |
| Property Rates Tax | | 2 526 552 | 2 884 308 | 2 526 552 | 5 169 265 | 2 459 418 | 4 903 047 | 2 471 072 | 2 604 712 | 2 520 048 | 4 207 763 | 2 446 089 | 2 406 472 | 98% | 7 437 209 | 9 218 947 | 124% |
| Electricity | Municipal supplied | 5 575 608 | 4 982 797 | 5 634 059 | 6 240 394 | 5 172 173 | 5 129 036 | 4 804 399 | 5 360 683 | 4 407 981 | 5 472 401 | 3 673 995 | 4 681 375 | 127% | 12 886 375 | 15 514 459 | 120% |
| Water | | 2 016 551 | 1 906 593 | 2 035 384 | 2 101 232 | 2 351 392 | 1 944 474 | 2 203 870 | 2 171 309 | 2 561 641 | 2 486 376 | 2 384 973 | 2 353 502 | 99% | 7 150 485 | 7 011 187 | 98% |
| Refuse | | 1 005 204 | 816 147 | 1 005 204 | 888 869 | 1 005 268 | 783 684 | 1 005 042 | 817 419 | 1 004 596 | 888 346 | 1 004 867 | 724 236 | 72% | 3 014 505 | 2 430 001 | 81% |
| Sewerage | | 994 332 | 707 461 | 994 332 | 850 664 | 994 684 | 693 335 | 994 057 | 732 946 | 994 225 | 830 477 | 976 171 | 697 216 | 71% | 2 964 454 | 2 260 639 | 76% |
| TOTAL | | 12 118 247 | 11 297 307 | 12 195 532 | 15 250 424 | 11 982 935 | 13 453 576 | 11 478 440 | 11 687 069 | 11 488 492 | 13 885 364 | 10 486 095 | 10 862 801 | 104% | 33 453 027 | 36 435 233 | |

SECTION G

15. Investment portfolio analysis

| NAMA KHOI LOCAL MUNICIPALITY Financial Year: 2023/2024 Consolidated Report on Various Deposits Period: All Periods Ended 31 December 2023 <u>Nedbank: Various Own Funding Accounts</u> | | | | | |
|---|---------------|-----------------|---------------|------------------------------|-------------------------------|
| Description | Loan (Fleet) | Equitable Share | Car Allowance | Interest | Total |
| <u>Opening Balance 01 July 2023</u> | 17 725 632,85 | 0,00 | 0,00 | 7 056 921,29 | 24 782 554,14 |
| Security Against Loan Balance : 01 July 2023 | 17 725 632,85 | | | 5 000 000,00 2 056 921,29 | 5 000 000,00 19 782 554,14 |
| <u>Receipts</u> | 6 000 000,00 | 26 421 000,00 | 829 990,68 | 3 718 707,24 | 36 969 697,92 |
| Deposits July | | 26 421 000,00 | | 410 041,16 | 26 831 041,16 |
| Deposits August | | | 553 327,12 | | 553 327,12 |
| Deposits September | | | | 357 158,91 | 357 158,91 |
| Deposits September | | | | 1 638 577,50 | 1 638 577,50 |
| Deposits September | | | | 320 904,90 | 320 904,90 |
| Deposits October | | | 276 663,56 | 345 215,62 | 621 879,18 |
| Deposits November | | | | 319 137,61 | 319 137,61 |
| Deposits December | 6 000 000,00 | | | 327 671,54 | 6 327 671,54 |
| <u>Withdrawal</u> | -8 762 509,01 | -26 421 000,00 | 0,00 | -641 138,24 | -35 824 647,25 |
| Monthly operational needs | | -9 000 000,00 | | | -9 000 000,00 |
| Monthly operational needs | | -11 101 536,00 | | 0,00 | -11 101 536,00 |
| Monthly operational needs | | -4 445 055,91 | | | -4 445 055,91 |
| Monthly operational needs | -2 762 509,01 | | | -188 670,74 | -2 951 179,75 |
| Monthly operational needs | | | | | 0,00 |
| Monthly operational needs | | -1 874 408,09 | | -452 467,50 | -2 326 875,59 |
| Monthly operational needs | -6 000 000,00 | | | | -6 000 000,00 |
| | | | | | 0,00 |
| <u>Closing Balance: 30 September 2023</u> | 14 963 123,84 | 0,00 | 829 990,68 | 10 134 490,29 | 25 927 604,81 |

SECTION H

16. Allocation and grants receipts and expenditure

| NAMA KHOI LOCAL MUNICIPALITY | | | | | | | | |
|--|---------------------|---------------------------|-------------------|-------------------|--------------------|------------------------------------|----------------------------------|-------------------|
| GRANTS AND SUBSIDIES FOR THE YEAR ENDED 31 DEC 2023 | | | | | | | | |
| | ORIGINAL ALLOCATION | FINAL 2023 /24 ALLOCATION | OPENING BALANCE | GRANTS RECEIVED | GRANTS REPAID | TRANSFERRED TO REVENUE (OPERATING) | TRANSFERRED TO REVENUE (CAPITAL) | CLOSING BALANCE |
| | | | R | R | R | R | R | R |
| NATIONAL GOVERNMENT | | | | | | | | |
| Finance Management Grant (FMG) | 3 100 000 | 3 100 000 | - | 3 100 000 | | (1 827 372) | | 1 272 628 |
| Municipal Infrastructure Grant (MIG) | 16 599 000 | 15 489 000 | 4 645 673 | 2 000 000 | (4 645 673) | | (1 463 969) | 536 031 |
| Expanded Public Works Programme (EPWP) | 1 103 000 | 1 103 000 | 69 270 | 772 000 | (69 270) | (756 728) | | 15 272 |
| Integrated National Electrification Programme (INEP) | | | 49 223 | | (49 223) | | | |
| Water Service Infrastructure Grant (WSIG) | 20 000 000 | 13 000 000 | 7 767 579 | 10 000 000 | | | (1 389 160) | 16 378 419 |
| Total | 40 802 000 | 32 692 000 | 12 531 745 | 15 872 000 | (4 764 166) | (2 584 100) | (2 853 129) | 18 202 350 |
| PROVINCIAL GOVERNMENT | | | | | | | | |
| Libraries, Archives and Museums | 1 565 000 | 1 565 000 | 185 697 | 782 500 | - | (691 426) | - | 276 771 |
| Housing | | | 1 265 273 | 200 000 | - | | | 1 465 273 |
| LG SETA | | | 228 576 | | | | | 228 576 |
| Municipal Disaster Recovery Grant | | | 817 356 | | | | | 817 356 |
| Total | 1 565 000 | 1 565 000 | 2 496 902 | 982 500 | - | (691 426) | - | 2 787 976 |
| ALL SPHERES OF GOVERNMENT | 42 367 000 | 34 257 000 | 15 028 647 | 16 854 500 | (4 764 166) | (3 275 526) | (2 853 129) | 20 990 326 |

| OFFICE OF THE MAYOR | | | | | | |
|---------------------|-----------|-------------------------------|--|--|-------------------|---------------|
| DONATIONS RECEIVED: | | | | | | |
| DATE | REFERENCE | COMPANY | DESCRIPTION | BENEFICIARY | VAT EXCLUSIVE | COMMENTS |
| 24-08-2023 | K1508 | ENAZ (EDMS) BPK T/A SPRINGBOK | FOOD HAMPERS | KOSPAKKIES UITGEDEEL AAN BEHOEFTIGE FAMILIES - NAMA KHOI WYKE | R20 000,00 | 9/201-502-946 |
| DONATIONS PAID: | | | | | | |
| DATE | REFERENCE | COMPANY | DESCRIPTION | BENEFICIARY | VAT EXCLUSIVE | COMMENTS |
| 24-08-2023 | K1508 | ENAZ (EDMS) BPK T/A SPRINGBOK | FOOD HAMPERS | KOSPAKKIES UITGEDEEL AAN BEHOEFTIGE FAMILIES - NAMA KHOI WYKE | R10 717,00 | 9/201-502-946 |
| | | | | KWARTAAL 1 - TOTAAL | R10 717,00 | |
| 06-10-2023 | K1522 | J MILFORD | REIMBURSEMENT | PAYMENT OF WATER AND CUTTING OF KEYS ON BEHALF OF NAMA KHOI MUNICIPALITY | R1 330,00 | 9/201-502-946 |
| 17-11-2023 | K1552 | RCW SUPPLIES | FOOD HAMPERS FOR FINAL EXAMS | SA VAN WYK HOËRSKOOL MATRIC CAMP | R11 811,11 | 9/201-502-946 |
| 24-11-2023 | K1542 | YOUNG STARS | DONATION: AFFILIATION FEES FOR THE SPORTS PROGRAMME FOR CHILDREN | YOUNG STARS: TO GET YOUTH INTERESTED IN SPORTS IN BERSIG AREA | R2 000,00 | 9/201-502-946 |
| 24-11-2023 | K1542 | LINGUSWAS FUNERAL & CATERING | DONATION: FUNERAL SERVICES - MATJIESKLOOF | FAMILY OF LEIGHTON MAARMAN (ELECTROCUTED VICTIM) | R12 485,00 | 9/201-502-946 |
| 24-11-2023 | K1543 | HOERSKOOL NAMAKWALAND | DONATION OF 10 TICKETS FOR STUDENTS TO PARTICIPATE | HOËRSKOOL NAMAKWALAND SPORT LEARNERS | R2 000,00 | 9/201-502-946 |
| 29-11-2023 | K1545 | J ROSENBERG | DONATION: HUMANITARIAN HELP FOR 2 MONTHS | J ROSENBERG: HULP AAN FAMILIE TYDENS EIENDOMS BESKADIGING | R19 000,00 | 9/201-502-946 |
| | | | | KWARTAAL 2 - TOTAAL | R48 626,11 | |
| | | | | TOTAAL TOT OP HEDE | R59 343,11 | |

OFFICE OF THE SPEAKER

Donations Made

| DATE | REFERENCE | COMPANY | DESCRIPTION | BENEFICIARY | AMOUNT | |
|------------|-----------|-------------------------------|--|--|-------------------|-------------|
| 18-07-2023 | K1487 | R KRITZINGER | UITGAWES AANGEGAAN OM TE HELP BY WYK 8 | BUFFELSRIVIER AREA: RAMPSPOEDIGE OORSTROMINGS | R6 481,53 | 9/202-50-50 |
| 18-07-2023 | K1488 | A ENGELBRECHT | UITGAWES AANGEGAAN OM TE HELP BY WYK 8 | BUFFELSRIVIER AREA: RAMPSPOEDIGE OORSTROMINGS | R3 626,45 | 9/202-50-50 |
| 31-07-2023 | K1530 | BLUE PETROLEUM (PTY) LTD | BLACK REFUGE BAGS | NAMA KHOI WYKE - SKOONMAAK VAN DORPE | R13 478,26 | 9/202-50-50 |
| 10-08-2023 | K1497 | ENAZ (EDMS) BPK T/A SPRINGBOK | FOOD & BEVERAGE ITEMS | BEWUSMAKING VAN GBV PROGRAM VIR VROUEMAAND TE CAROLUSBURG | R5 768,74 | 9/202-50-50 |
| 10-08-2023 | K1497 | APD BENEDE ORJANJE | FINANCIAL ASSISTANCE WITH FUNERAL | DONATION: JOHANNES MILFORD FUNERAL | R3 200,00 | 9/202-50-50 |
| 25-08-2023 | K1505 | ROSY'S KITCHEN - RJ LOUW | FOOD & BEVERAGE ITEMS | VROUEDAG SPESIALE PROGRAM - FUNKSIE 31 AUG 2023 TE BULLETRAP - CWP | R2 205,00 | 9/202-50-50 |
| 30-08-2023 | K1507 | ENAZ (EDMS) BPK T/A SPRINGBOK | FOOD & BEVERAGE ITEMS | CAROLUSBERG KINDER PRETLOOP HARLEKYNTJIE | R2 988,00 | 9/202-50-50 |
| 31-08-2023 | K1508 | ENAZ (EDMS) BPK T/A SPRINGBOK | SANITARY PRODUCTS | VROUE HIGIENE PROJECT VIR SKOOLDOGTERS | R4 998,00 | 9/202-50-50 |
| 05-09-2023 | K1510 | ENAZ (EDMS) BPK T/A SPRINGBOK | TOOTPASTE AND TOOTHBRUSHES | MOND HIGIENE PROGRAM - KLEUTERSKOOL KINDERS IN NAMA KHOI AREAS | R4 237,60 | 9/202-50-50 |
| 20-09-2023 | K1511 | PHARMACY AT SPAR NAMAQUALAND | FEMAGENE HEAT PATCHES | VROUEMAAND PROJECT - VROUE EN DOGTERS | R3 372,25 | 9/202-50-50 |
| | | | | KWARTAAL 1 - TOTAAL | R50 355,83 | |
| 30-10-2023 | K1535 | SPRINGBOK ONE HOUR LAB | PA SYSTEM AND SCREEN TAXI | SPRINGBOK RUGBY FINAL FAN PARK: RWC 2023 | R13 800,00 | 9/202-50-50 |
| 30-11-2023 | K1547 | ENAZ (EDMS) BPK T/A SPRINGBOK | FOOD & BEVERAGE ITEMS | SPORTS AGAINST CRIME PROGRAM TE KOUROEP | R2 302,95 | 9/202-50-50 |
| 30-11-2023 | K1550 | ENAZ (EDMS) BPK T/A SPRINGBOK | FOOD & BEVERAGE ITEMS | 16 DAE VAN AKTIVISME: NABABEEP SAPD PROGRAM | R4 055,90 | 9/202-50-50 |
| 30-11-2023 | K1550 | ENAZ (EDMS) BPK T/A SPRINGBOK | FOOD & BEVERAGE ITEMS | DR IZAK VAN NIEKERK PRIMERE SKOOL AFSKEID FUNKSIE | R3 177,91 | 9/202-50-50 |
| 07-12-2023 | K1553 | ENAZ (EDMS) BPK T/A SPRINGBOK | FOOD & BEVERAGE ITEMS | UITREIKINGS PROGRAM NA VERSKILLENDE WIJKE - 8 DESEMBER 2023 | R8 309,80 | 9/202-50-50 |
| | | | | KWARTAAL 2 - TOTAAL | R31 646,56 | |
| | | | | TOTAAL TOT OP HEDE | R82 002,39 | |

SECTION I

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

| NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid Year Assessment | | | | | | |
|---|---------------------|--------------------|--------------------|--------------------|--|----------------|
| Summary of Employee and Councillor remuneration | Budget Year 2023/24 | | | | | YTD variance % |
| | Original Budget | YearTD actual | YearTD budget | YTD variance | | |
| Councillors (Political Office Bearers plus Other) | | | | | | |
| Basic Salaries and Wages | 5 648 146 | 3 490 133 | 2 824 068 | 666 065 | | 124 |
| Cellphone Allowance | 693 600 | 408 000 | 346 800 | 61 200 | | 118 |
| Other benefits and allowances | 417 229 | 227 884 | 208 614 | 19 270 | | 109 |
| Sub Total - Councillors | 6 758 975 | 4 126 017 | 3 379 482 | 746 535 | | 122 |
| Senior Managers of the Municipality | | | | | | |
| Basic Salaries and Wages | 3 530 398 | 1 716 696 | 1 765 200 | - 48 504 | | 97 |
| Pension and UIF Contributions | 10 855 | 2 124 | 5 430 | - 3 306 | | 39 |
| Performance Bonus | 443 740 | 333 921 | 221 874 | 112 047 | | 151 |
| Motor Vehicle Allowance | 1 546 588 | 184 584 | 773 298 | - 588 714 | | 24 |
| Cellphone Allowance | 80 864 | 15 822 | 40 434 | - 24 612 | | 39 |
| Housing Allowances | 190 770 | 70 854 | 95 382 | - 24 528 | | 74 |
| Other benefits and allowances | 664 | 132 | 330 | - 198 | | 40 |
| Long service awards | 35 835 | - | 17 916 | - 17 916 | | - |
| Sub Total - Senior Managers of Municipality | 5 839 714 | 2 324 133 | 2 919 864 | - 595 731 | | 80 |
| Other Municipal Staff | | | | | | |
| Basic Salaries and Wages | 61 062 509 | 30 114 356 | 30 531 264 | - 416 908 | | 99 |
| Pension and UIF Contributions | 9 700 260 | 4 773 856 | 4 850 130 | - 76 274 | | 98 |
| Medical Aid Contributions | 4 328 448 | 1 880 932 | 2 164 224 | - 283 292 | | 87 |
| Overtime | 6 962 609 | 3 816 282 | 3 481 308 | 334 974 | | 110 |
| 13th Cheque | 4 621 059 | 2 548 767 | 2 310 528 | 238 239 | | 110 |
| Motor Vehicle Allowance | 3 109 403 | 411 811 | 1 554 708 | - 1 142 897 | | 26 |
| Cellphone Allowance | 213 156 | 103 541 | 106 572 | - 3 031 | | 97 |
| Housing Allowances | 1 045 372 | 410 230 | 522 690 | - 112 460 | | 78 |
| Sub Total - Other Municipal Staff | 91 042 816 | 44 059 775 | 45 521 424 | - 1 461 649 | | 97 |
| Total Parent Municipality | 103 641 505 | 50 509 925 | 51 820 770 | - 1 310 845 | | 97 |
| Total Employee Cost | 96 882 530 | 46 383 908 | 48 441 288 | | | |
| Revenue | 411 638 254 | 208 949 581 | 205 819 128 | | | |
| Expenditure | 504 123 361 | 151 451 342 | 252 061 806 | | | |
| %Employee Cost to Revenue | 24 | 22 | 24 | | | |
| %Employee Cost to Expenditure | 19 | 31 | 19 | | | |

Monthly Employee Cost

| | July | August | September | October | November | December |
|-----------------------|---------------|------------------|------------------|------------------|----------------|------------------|
| 2023-24 Employee Cost | 8 369 755 | 8 172 282 | 8 127 237 | 7 982 632 | 8 857 620 | 8 276 352 |
| 2022-23 Employee Cost | 8 278 792 | 8 675 130 | 8 474 020 | 8 439 059 | 8 314 389 | 8 395 251 |
| Difference | 90 963 | - 502 848 | - 346 783 | - 456 427 | 543 231 | - 118 899 |

Notes on Salaries

% Employee Cost to Revenue amounts to 22%, while % employee cost to Expenditure amounts to 31%.

Comparison between the 2022-23 and the 2023-24 financial year it shows that the municipality spend less in certain months on salaries although an increase on salaries was implemented in the current financial year.

The municipality spent R3 816 282 on overtime and R3 355 969 on temporary workers for the first six months.

SECTION J

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

Information will be presented by Performance Management Unit

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

Items that must be Adjust

From the Analysis of the Statement of Financial Performance, it's clear that some items are underspent while other is overspent, there is also some revenue items that are collected and for that reason adjustments as per Sec 28 of the MFMA must be done can summarized as follows:

Operational Revenue

Electricity Revenue to be reduced.

Operational Expenditure

Various line items corrections to be made – reducing the expenditure to constitute a saving.

Legal expenses to be increased to fund legal cases pending

Overall fixture of the structure of expenses to accommodate mSCOA VERSION 6.7

Considering Non-Cash Items

Depreciation, Debt impairment, actuaries valuation as well as rehabilitation of landfill sites provision.

STATEMENT OF FINANCIAL POSITION

Overall Mapping of the structure of financial position to accommodate version 6.7 of Mscoa

Linking of cash flow statement budget to indicate accurate cash receipt and payments.

Capital Expenditure

Adjustment should be made in line with the approved rollovers.

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

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

SECTION K

22. Parent municipality financial performance

NC062 Nama Khoi - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

| Description | Ref | 2022/23 | | Budget Year 2023/24 | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | | | | | | | - | | |
| Service charges - Water | | | | | | | | - | | |
| Service charges - Waste Water Management | | | | | | | | - | | |
| Service charges - Waste management | | | | | | | | - | | |
| Sale of Goods and Rendering of Services | | | | | | | | - | | |
| Agency services | | | | | | | | - | | |
| Interest | | | | | | | | - | | |
| Interest earned from Receivables | | | | | | | | - | | |
| Interest earned from Current and Non Current Assets | | | | | | | | - | | |
| Dividends | | | | | | | | - | | |
| Rent on Land | | | | | | | | - | | |
| Rental from Fixed Assets | | | | | | | | - | | |
| Licence and permits | | | | | | | | - | | |
| Operational Revenue | | | | | | | | - | | |
| Non-Exchange Revenue | | | | | | | | - | | |
| Property rates | | | | | | | | - | | |
| Surcharges and Taxes | | | | | | | | - | | |
| Fines, penalties and forfeits | | | | | | | | - | | |
| Licences or permits | | | | | | | | - | | |
| Transfer and subsidies - Operational | | | | | | | | - | | |
| Interest | | | | | | | | - | | |
| Fuel Levy | | | | | | | | - | | |
| Operational Revenue | | | | | | | | - | | |
| Gains on disposal of Assets | | | | | | | | - | | |
| Other Gains | | | | | | | | - | | |
| Discontinued Operations | | | | | | | | - | | |
| Total Revenue (excluding capital transfers and contributions) | | - | - | - | - | - | - | - | - | - |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | | | | | | | - | | |
| Remuneration of councillors | | | | | | | | - | | |
| Bulk purchases - electricity | | | | | | | | - | | |
| Inventory consumed | | | | | | | | - | | |
| Debt impairment | | | | | | | | - | | |
| Depreciation and amortisation | | | | | | | | - | | |
| Interest | | | | | | | | - | | |
| Contracted services | | | | | | | | - | | |
| Transfers and subsidies | | | | | | | | - | | |
| Irrecoverable debts written off | | | | | | | | - | | |
| Operational costs | | | | | | | | - | | |
| Losses on disposal of Assets | | | | | | | | - | | |
| Other Losses | | | | | | | | - | | |
| Total Expenditure | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) | | | | | | | | - | | |
| Transfers and subsidies - capital (in-kind) | | | | | | | | - | | |
| Surplus/(Deficit) after capital transfers & contributions | | - | - | - | - | - | - | - | - | - |
| Income Tax | | | | | | | | - | | |
| Surplus/(Deficit) after income tax | | - | - | - | - | - | - | - | - | - |

SECTION L

24. Capital Programme performance

NC062 Nama Khoi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

| Description | Ref | 2022/23 | Budget Year 2023/24 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 18 799 | - | 570 | 1 273 | 9 399 | 8 126 | 86,5% | 18 799 |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 1 600 | - | - | - | 800 | 800 | 100,0% | 1 600 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | 1 600 | - | - | - | 800 | 800 | 100,0% | 1 600 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | 600 | - | - | - | 300 | 300 | 100,0% | 600 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | 600 | - | - | - | 300 | 300 | 100,0% | 600 |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | 16 599 | - | 570 | 1 273 | 8 300 | 7 026 | 84,7% | 16 599 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | 16 599 | - | 570 | 1 273 | 8 300 | 7 026 | 84,7% | 16 599 |

| | | | | | | | | | | |
|---|---|---------|--------|---|-----|---------|--------|--------|---------|--------|
| Computer Equipment | | - | - | - | 29 | 144 | - | (144) | #DIV/0! | - |
| Computer Equipment | | - | - | - | 29 | 144 | - | (144) | #DIV/0! | - |
| Furniture and Office Equipment | | - | - | - | 17 | 79 | - | (79) | #DIV/0! | - |
| Furniture and Office Equipment | | - | - | - | 17 | 79 | - | (79) | #DIV/0! | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | (2 793) | 17 100 | - | - | (2 793) | 8 550 | 11 343 | 132,7% | 17 100 |
| Transport Assets | | (2 793) | 17 100 | - | - | (2 793) | 8 550 | 11 343 | 132,7% | 17 100 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | (2 793) | 35 899 | - | 616 | (1 297) | 17 949 | 19 247 | 107,2% | 35 899 |

SECTION M

25. OTHER SUPPORTING DOCUMENTS,

Budget Report that needs to be adjust report 31 December 2023

C-SCHEDULE

Cost Containment

Budget Funded Plan

SECTION N

MUNICIPAL MANAGER's QUALITY CERTIFICATION

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

QUALITY CERTIFICATE

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

Mid-Year Budget and Performance Assessment for the period July 2023 to December 2023 as reported on 24 January of 2024 has been prepared by the Municipal Finance Management Act and regulations made under that Act.

Print Name:

Municipal Manager of

Signature:

Date: