DRAFT ANNUAL BUDGET OF

NAMAKWA DISTRICT MUNICIPALITY

2023/24 TO 2025/26

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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- **At www.namakwa-dm.gov.za**

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Abbreviations and Acronyms

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CBD	Central Business District
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DORA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act Programme
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
RG	Restructuring Grant
RSC	Regional Services Council
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Part 1 – Annual Budget

1.1 Mayor's Report

The Namakwa District Municipality (NDM) "Centre of Excellence" works to further the Northern Cape's vision for a MODERN, GROWING, AND SUCCESSFUL PROVINCE under the sixth administration. In order to serve and meet the needs of communities and to reduce poverty and unemployment in the district, NDM also makes sure to devote enough financial resources.

To enable proper planning, policy formulation, evidence-based decision making, and a basis for budget allocations with that information, the data collection processes of STATS(SA) are actually highly vital and crucial for all domains of government. NDM values any constructive suggestion made by communities and other relevant parties involved in creating the comprehensive budget. (IDP)

Her budget was negatively impacted by the rise in NDM council at the 2021 election. She is however steadfast in her commitment to reduce the budget deficit and enhancing the revenue estimates in the Medium-Term Expenditure Framework. All senior and line managers must allocate the proper amounts of resources in order to establish the scope of the projects in each department. Additionally, we must make sure that our priorities are those that will gradually improve the socioeconomic standing of our population.

For the fiscal year 2022–2023, the district municipality has preserved her clean audit result.
I would like to express my sincere gratitude to all the institution's staff members and to all the departments within the company for your superb teamwork, and I wish you continued success. In terms of organizational UIF & W (Unauthorised Irregular Fruitless and Wasteful Expenditure), our register showed zero throughout the previous year, which offers us a crystal-clear picture of where we are going. The Namakwa District Municipality works tirelessly to cut back on needless spending, pointless travel, and catering. The company made sure she did business with service providers who complied with tax laws and were listed on the CSD. (Central Supplier Database).

The ongoing load shedding by ESKOM continued to have an adverse effect on energy-intensive industries including mining and manufacturing as well as the GDP (Gross Domestic Products) and the economy of the Namakwa District. She needs to put into place important economic and public infrastructure initiatives in order to transform the socioeconomic climate in the district. Illegal mining, unemployment, inequality, and poverty continue to be big issues in our district, but she continues to work and address them by concentrating on enhancing the provision of essential services and ensuring that our fundamental human rights are upheld as guaranteed by the constitution.

Although we made significant progress in the previous year, more must still be done to meet the needs of our underprivileged neighborhoods and improve the quality of life for Namakwa's residents.
The 17 Sustainable Development Goals are our main focus, and we connect our priorities with those as stated in the National Development Plan—Vision 2030.

In conclusion:

A robust Public Finance Management System (PFMS) is built on the pillars of fiscal restraint and allocative efficiency. I firmly believe that by working together, we can protect human values while utilizing the less resources at our disposal more effectively.
Chief Albert Luthuli famously declared. "You can only preserve human values by propagating them and creating a climate where these values will flourish,"

EXECUTIVE MAYOR
COUNCILLOR M J CLOETE

1.2 Council Resolutions

On 31 March 2023 the Council of Namakwa District Municipality met in the Springbok Council Chambers to consider the draft annual budget of the municipality for the financial year 2023/24. The Council approved and adopted the following resolutions: The Council approved and adopted the following resolutions:

1. The Council of Namakwa District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

    1.1. The annual budget of the municipality for the financial year 2023/24 and the multi-year and single-year capital appropriations as set out in the following tables:
        1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 10 on page 16;
        1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 11 on page 17;
        1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 12 on page 18; and
        1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 13 on page 19.

    1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
        1.2.1. Budgeted Financial Position as contained in Table 14 on page 20;
        1.2.2. Budgeted Cash Flows as contained in Table 15 on page 22;
        1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 16 on page 22;
        1.2.4. Asset management as contained in Table 17 on page 24; and
        1.2.5. Basic service delivery measurement as contained in Table 18 on page 26.

2. To give proper effect to the municipality's annual budget, the Council of Namakwa District Municipality approves:
    2.1. That cash backing is implemented through the utilisation of the municipality own reserves to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

National Treasury's MFMA Circular No. 122 and 123 was used to guide the compilation of the 2023/24 MTREF.

The main challenges experienced during the compilation of the 2023/24 MTREF can be summarised as follows:

- The increases in equitable share are lower than the projected increase in expenditure based on average CPI creating;
- The impact of Covid-19 on operations and funding of the municipality;
- The impact of the country's electricity challenges which results in continuous loadshedding;
- The on-going difficulties in the national and local economy;
- The District Municipality being grant-dependent and a non-generating municipality;
- Long outstanding government debtors by the Department of Agriculture, Forestry and Fisheries as well of Roads and Public Works;
- Looking at innovative ways of reducing the deficit on the municipality's budget and future projections;
- No clarity on an amended funding module for District Municipalities.

The following budget principles and guidelines directly informed the compilation of the 2023/24 MTREF:

- The 2022/23 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2023/24 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazette as required by the annual Division of Revenue Act;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2023/24 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2023/24 MTREF

R thousand	Adjustments Budget 2022/23	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
Total Operating Revenue	82 015 800	77 033 094	78 983 246	81 090 899
Total Operating Expenditure	82 942 594	79 553 855	80 781 928	83 121 597
Surplus/(Deficit) for the year	**-926 794**	**-2 520 761**	**-1 798 682**	**-2 030 698**
Total Capital Expenditure	**1 606 000**	**295 000**	**-**	**-**

The municipality's operating budget indicates a deficit of R 2 520 761 which is mainly due to the following isolated events:

- The budget inclusion of interest of the post retirement benefit and long service award of R 2 320 000. Note that this is a non-cash item.
- The budget inclusion of current service costs for the medical aid benefit as well as the long service award benefit of R 734 000. Note that this is a non-cash item.
- Inclusion of non-cash item, depreciation for R 1 076 931 which contributes to the loss indicated.
- High provision of audit fees in excess of R 2 200 000 for the 2023/24 financial year.
- The increases of equitable share are lower than the anticipated CPI increases which results in expenditure growing at a high rate than income. This is evident from the salary increase of 5.4% in 2023/24 versus equitable share increase of 2.98%. Similar rates are presented in the outer years.
- Reduction of R 250 000 per annum in the funding component by COGHSTA for the Housing unit of the Municipality after the receipt of Level 1 Housing Accreditation. Comparison was made to previous year receipts of this allocation.

The above deficit is fully funded by the municipality's own funding which include investments which are sufficient. Also note that the municipality indicates a surplus of only R 23 142 for the 2025/26 MTREF in A8 and SA 10 indicates that the Namakwa District Municipality's budget is fully funded for the projected forecasted years included in this MTREF. This is however very concerning as this indicates that the Municipality is on the brink of having an unfunded budget in the coming financial years and immediate measures must be taken to turn this situation around.

1.4 Operating Revenue Framework

For Namakwa District Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Change in the calculation of the equitable share formula for district municipalities;
- The continuous efforts of seeking implementing agent opportunities which will generate additional revenues for the Namakwa District Municipality.

The following table is a summary of the 2023/24 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

DC6 Namakwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		5 411	1 796	3 084	8 449	8 899	8 899	8 899	7 781	7 923	8 074
Agency services		4 303	127	133	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		76	67	54	71	71	71	71	74	78	82
Interest earned from Current and Non Current As		934	543	616	1 548	1 548	1 548	1 548	1 466	1 284	1 102
Dividends		–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1 006	1 134	1 212	1 262	1 342	1 342	1 342	1 413	1 482	1 552
Licence and permits		–	–	–	–	–	–	–	–	–	–
Operational Revenue		212	103	153	910	910	910	910	930	974	1 018
Non-Exchange Revenue											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–			–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		57 152	60 631	60 408	67 862	69 030	69 030	69 030	65 369	67 242	69 263
Interest		–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–
Discontinued Operations											
Total Revenue (excluding capital transfers and		**69 094**	**64 402**	**65 659**	**80 101**	**81 799**	**81 799**	**81 799**	**77 033**	**78 983**	**81 091**

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from Government Grants forms the major source of revenue of Namakwa District Municipality.

Operating grants and transfers totals R69.03 million in the 2022/23 financial year and decreased to R65.37 million by 2023/24. The decrease in revenue is as a result of a CETA and LG Seta projects ending in the 2022/23 financial year as well as no Department Economic Development and Tourism projects and no HIV/AIDS allocations.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 3 Operating Transfers and Grant Receipts

DC6 Namakwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**56 549**	**56 450**	**57 360**	**61 911**	**61 911**	**61 911**	**63 684**	**65 577**	**67 952**
Local Government Equitable Share		51 321	51 321	52 385	55 849	55 849	55 849	57 516	60 219	62 348
Local Government Financial Management Gra		1 300	2 199	2 001	1 883	1 883	1 883	2 100	2 100	2 200
Municipal Systems Improvement		–	–	7	–	–	–	–	–	–
Health Inspector's Subsidy		–	–	–	–		–	–	–	–
Road Asset Management Systems Grant		2 928	2 930	2 967	3 106	3 106	3 106	3 118	3 258	3 404
Municipal Disaster Relief Grant		1 000	–	–	–	–	–	–	–	–
Expanded Public Works Programme		–	–	–	1 073	1 073	1 073	950	–	–
Provincial Government:		**1 840**	**2 606**	**953**	**2 323**	**1 660**	**1 660**	**270**	**250**	**250**
Civil Defence Subsidy		263	–	–	–	10	10	20	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Fire Equipment Grant		12	–	–	–	–	–	–	–	–
IDP/LDO		–	–	–	–	–	–	–	–	–
Capacity Building		–	2 606	953	2 323	–	–	–	–	–
NC Housing		–	–	–	–	–	–	–	–	–
Khotso Pula Nala		–	–	–	–	–	–	–	–	–
Economic Development & Tourism		430	–	–	–	1 000	1 000	–	–	–
Health		636	–	–	–	400	400	–	–	–
Housing		500	–	–	–	250	250	250	250	250
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		**3 816**	**1 575**	**2 096**	**4 701**	**5 359**	**5 359**	**1 415**	**1 415**	**1 061**
Public Sector SETA		3 010	873	–	–	517	517	–	–	–
Local Government, Water and Related Services S		–	701	158	4 134	4 842	4 842	1 415	1 415	1 061
Construction Education and Training SETA		–	–	1 938	567	–	–	–	–	–
Training Reserve (SETA)		806	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**62 205**	**60 631**	**60 408**	**68 935**	**68 930**	**68 930**	**65 369**	**67 242**	**69 263**
Capital Transfers and Grants										
National Government:		**900**	**–**	**–**	**217**	**217**	**217**	**–**	**–**	**–**
Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		900	–	–	217	217	217	–	–	–
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Civil Defence Subsidy		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Sector SETA		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**900**	**–**	**–**	**217**	**217**	**217**	**–**	**–**	**–**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**63 105**	**60 631**	**60 408**	**69 152**	**69 147**	**69 147**	**65 369**	**67 242**	**69 263**

Announced in the Division of Revenue Bill for 2023 there is a slight increase of only 2.98% in the equitable share of the Namakwa District Municipality from 2022/23 financial year to 2023/24 financial year, 4.60% for the 2024/25 financial year and 3.53% for the 2025/26 financial year.

The municipality is in the ongoing process of continuously seeking for other revenue sources due to the reduction of reserves as well as the equitable share not being adequate to fund all activities of the Namakwa District Municipality. The Municipality also faces having an unfunded budget in future years to come.

1.5 Operating Expenditure Framework

The Namakwa District Municipality's expenditure framework for the 2023/24 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and is mainly funded by internally generated funding being cash-back reserves;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plans no budget*. If there is no business plan no funding allocation can be made.

The following table is a high-level summary of the 2023/24 budget and MTREF (classified per main type of operating expenditure):

Table 4 Summary of operating expenditure by standard classification item

DC6 Namakwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure											
Employee related costs	2	35 401	43 098	39 670	47 152	45 771	45 771	45 771	48 614	50 266	52 395
Remuneration of councillors		3 202	3 597	3 972	4 448	4 551	4 551	4 551	4 605	4 732	4 863
Bulk purchases - electricity	2	–	–	–	–	–	–	–	–	–	–
Inventory consumed	8	728	289	137	194	347	347	347	173	178	182
Debt impairment	3	(98)	(117)	(56)	–	–	–	–	–	–	–
Depreciation and amortisation		1 626	1 580	1 438	1 489	1 701	1 701	1 701	1 077	1 093	1 093
Interest		46	23	68	157	160	160	160	132	132	132
Contracted services		16 057	9 696	9 648	17 994	17 529	17 529	17 529	13 054	12 586	12 501
Transfers and subsidies		307	706	436	220	581	581	581	581	581	581
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–
Operational costs		10 185	8 896	10 030	10 344	12 303	12 303	12 303	11 318	11 214	11 374
Losses on disposal of Assets		375	2	9	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		**67 828**	**67 770**	**65 352**	**81 998**	**82 943**	**82 943**	**82 943**	**79 554**	**80 782**	**83 122**

The budgeted allocation for employee related costs for the 2023/24 financial year totals R48.64 million, which equals 61.11 % of the total operating expenditure, an increase from the adjustment budget 2022/23 of 55.18%. This is due to vacant posts that still had to be budgeted for even though it was not filled in the 2022/23 financial year.

Based on MFMA Circular 123, salary increases have been factored into this budget at a percentage increase of 5.40 percent for the 2023/24 financial year and 4.80 percent for the 2024/25 financial year. An annual increase of 4.70 percent has been included in the final outer year of the MTREF where no additional information was available.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). Government gazette No. 46470 of 2 November 2022 indicated a 3% increase for the 2021/22 financial year. Going forward, the same percent increase was included in compiling the municipality's budget over the MTREF.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R1.07 million for the 2023/24 financial and equates to 1.35 percent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register.

Contracted services are strictly costing that was obtained from the Department of Environmental Affairs for the Work for Water project as well as the CETA and LG SETA.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 2.98 percent for 2023/24 and curbed at 4.60 and 3.53 per cent for the two outer years, indicating that certain cost reductions must take place. Further details relating to contracted services can be seen in Table 51 MBRR SA1.

The following table gives a breakdown of the main expenditure categories for the 2023/24 financial year.

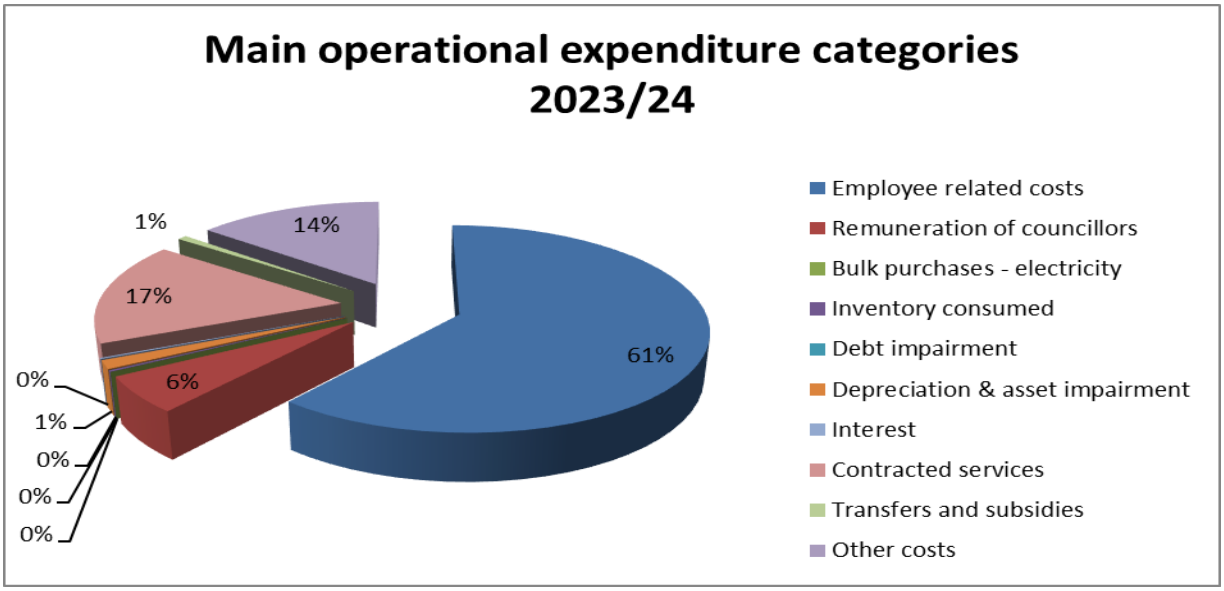

Figure 1 Main operational expenditure categories for the 2023/24 financial year

1.5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current assets, the 2023/24 budget and MTREF provided for reasonable growth in the area of asset maintenance. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 5 Operational repairs and maintenance

DC6 Namakwa - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'											
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	1	1	1
Contracted Services		452	836	686	746	636	636	636	699	717	736
Other Expenditure		34	-	-	-	-	-	-	66	68	69
Total Repairs and Maintenance Expenditure	9	486	836	686	746	636	636	636	766	786	806

The municipality's repairs and maintenance budget has increased by 4.87% from R 766 000 in 2023/24 financial year to R 806 000 in the 2025/26 financial year. This is as a result of inflationary increases in the budget provision.

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 6 Repairs and maintenance per asset class

DC6 Namakwa - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE OTHER ITEMS		**2 112**	**2 415**	**2 123**	**2 235**	**2 337**	**2 337**	**1 843**	**1 879**	**1 899**
Depreciation	7	1 626	1 580	1 438	1 489	1 701	1 701	1 077	1 093	1 093
Repairs and Maintenance by Asset Class	3	**486**	**836**	**686**	**746**	**636**	**636**	**766**	**786**	**806**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		302	439	408	381	374	374	312	321	329
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***302***	***439***	***408***	***381***	***374***	***374***	***312***	***321***	***329***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		33	3	37	38	63	63	65	67	68
Intangible Assets		***33***	***3***	***37***	***38***	***63***	***63***	***65***	***67***	***68***
Computer Equipment		**46**	**50**	**122**	**198**	**68**	**68**	**254**	**260**	**267**
Furniture and Office Equipment		**3**	**5**	**4**	**11**	**6**	**6**	**6**	**6**	**6**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**102**	**339**	**115**	**118**	**126**	**126**	**129**	**133**	**136**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**2 112**	**2 415**	**2 123**	**2 235**	**2 337**	**2 337**	**1 843**	**1 879**	**1 899**

All repairs and maintenance are classified under other assets as the municipality's assets does not fall into any other category as provided in these schedules.

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 7 2023/24 Medium-term capital budget per vote

DC6 Namakwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Municipal Manager		**57**	**22**	**124**	**18**	**458**	**458**	**458**	**–**	**–**	**–**
1.1 - Council: Councillors		–	–	–	–	–	–	–	–	–	–
1.2 - Council Expenditure		–	10	124	–	–	–	–	–	–	–
1.3 - Executive Mayor		–	–	–	–	–	–	–	–	–	–
1.4 - Internal Audit and Audit Committee		15	–	–	–	–	–	–	–	–	–
1.5 - Mayor - PA		15	–	–	–	–	–	–	–	–	–
1.6 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
1.7 - Municipal Manager - Admin		27	–	–	18	458	458	458	–	–	–
1.8 - Housing		–	–	–	–	–	–	–	–	–	–
1.9 - Speaker		–	–	–	–	–	–	–	–	–	–
1.10 - Speaker - PA		–	13	–	–	–	–	–	–	–	–
Manager: Corporate Services		**84**	**398**	**199**	**140**	**856**	**856**	**856**	**295**	**–**	**–**
2.1 - Adminstration		63	359	32	99	115	115	115	245	–	–
2.2 - Human Resources		–	–	–	–	–	–	–	–	–	–
2.3 - Council Buildings		21	39	154	41	41	41	41	50	–	–
2.4 - Council Vehicles		–	–	3	–	700	700	700	–	–	–
2.5 - Equitable Share - Admin		–	–	–	–	–	–	–	–	–	–
2.6 - Equitable Share - Electricity		–	–	–	–	–	–	–	–	–	–
2.7 - Equitable Share - Sanitation		–	–	–	–	–	–	–	–	–	–
2.8 - Equitable Share - Water		–	–	–	–	–	–	–	–	–	–
2.9 - Operational and Maintenance		–	–	10	–	–	–	–	–	–	–
Vote 3 - Manager: Economic Development		**–**	**–**	**–**	**72**	**72**	**72**	**72**	**–**	**–**	**–**
3.1 - Economic Development		–	–	–	–	–	–	–	–	–	–
3.2 - Fish Factory		–	–	–	–	–	–	–	–	–	–
3.3 - Harbour		–	–	–	–	–	–	–	–	–	–
3.4 - Project Manager SLP		–	–	–	–	–	–	–	–	–	–
3.5 - Tourism		–	–	–	72	72	72	72	–	–	–
3.6 - Working for Water		–	–	–	–	–	–	–	–	–	–
3.7 - Planning		–	–	–	–	–	–	–	–	–	–
3.8 - Council Projects		–	–	–	–	–	–	–	–	–	–
3.9 - Project Management		–	–	–	–	–	–	–	–	–	–
3.10 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 4 - Manager: Environmental Health		**93**	**5**	**124**	**3**	**3**	**3**	**3**	**–**	**–**	**–**
4.1 - Ambulance		–	–	–	–	–	–	–	–	–	–
4.2 - Environmental Health		–	–	65	3	3	3	3	–	–	–
4.3 - Law Enforcement		–	–	–	–	–	–	–	–	–	–
4.4 - Primary Health		–	–	–	–	–	–	–	–	–	–
4.5 - Safety		93	5	58	–	–	–	–	–	–	–
Vote 6 - Manager: Roads		**15**	**669**	**162**	**217**	**217**	**217**	**217**	**–**	**–**	**–**
5.1 - Finance		15	669	162	217	217	217	217	–	–	–
Vote 6 - Manager: Roads		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
6.1 - Plant and Equipment		–	–	–	–	–	–	–	–	–	–
6.2 - Roads		–	–	–	–	–	–	–	–	–	–
Vote 7 - Manager: Municipal Support Unit		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
7.1 - Municipal Support Unit		–	–	–	–	–	–	–	–	–	–
7.2 - Municipal Support Unit - Administration		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**249**	**1 095**	**609**	**450**	**1 606**	**1 606**	**1 606**	**295**	**–**	**–**
Total Capital Expenditure		**249**	**1 095**	**609**	**450**	**1 606**	**1 606**	**1 606**	**295**	**–**	**–**

This is the capital budget included per department for the 2023/24 MTREF. The capital expenditure budget has decreased from 2022/23 to 2023/24 financial year. The capital budget is for IT server equipment and a back-up server.

The table below provides a breakdown of capital expenditure by class and sub-class:

Table 8 Capital Expenditure per vote

DC6 Namakwa - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other assets		–	20	60	–	–	–	50	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	20	60	–	–	–	50	–	–
Staff Housing		–	20	60	–	–	–	50	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	62	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	62	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	62	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		179	966	476	426	442	442	245	–	–
Computer Equipment		179	966	476	426	442	442	245	–	–
Furniture and Office Equipment		58	7	6	–	440	440	–	–	–
Furniture and Office Equipment		58	7	6	–	440	440	–	–	–
Machinery and Equipment		12	39	67	24	24	24	–	–	–
Machinery and Equipment		12	39	67	24	24	24	–	–	–
Transport Assets		–	–	–	–	700	700	–	–	–
Transport Assets					–	700	700	–	–	–
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	**249**	**1 095**	**609**	**450**	**1 606**	**1 606**	**295**	**–**	**–**

1.7 Annual Budget Tables – Namakwa District Municipality

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2023/24 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 9 MBRR Table A1 - Budget Summary

DC6 Namakwa - Table A1 Budget Summary										
Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	934	543	616	1 548	1 548	1 548	1 548	1 466	1 284	1 102
Transfer and subsidies - Operational	57 152	60 631	60 408	67 862	69 030	69 030	69 030	65 369	67 242	69 263
Other own revenue	11 008	3 228	4 635	10 691	11 222	11 222	11 222	10 198	10 457	10 725
Total Revenue (excluding capital transfers and contributions)	69 094	64 402	65 659	80 101	81 799	81 799	81 799	77 033	78 983	81 091
Employee costs	35 401	43 098	39 670	47 152	45 771	45 771	45 771	48 614	50 266	52 395
Remuneration of councillors	3 202	3 597	3 972	4 448	4 551	4 551	4 551	4 605	4 732	4 863
Depreciation and amortisation	1 626	1 580	1 438	1 489	1 701	1 701	1 701	1 077	1 093	1 093
Finance charges	46	23	68	157	160	160	160	132	132	132
Inventory consumed and bulk purchases	728	289	137	194	347	347	347	173	178	182
Transfers and subsidies	307	706	436	220	581	581	581	581	581	581
Other expenditure	26 519	18 476	19 631	28 338	29 832	29 832	29 832	24 372	23 800	23 875
Total Expenditure	67 828	67 770	65 352	81 998	82 943	82 943	82 943	79 554	80 782	83 122
Surplus/(Deficit)	1 266	(3 368)	308	(1 896)	(1 144)	(1 144)	(1 144)	(2 521)	(1 799)	(2 031)
Transfers and subsidies - capital (monetary allocations)	–	–	–	217	217	217	217	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1 266	(3 368)	308	(1 679)	(927)	(927)	(927)	(2 521)	(1 799)	(2 031)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1 266	(3 368)	308	(1 679)	(927)	(927)	(927)	(2 521)	(1 799)	(2 031)
Capital expenditure & funds sources										
Capital expenditure	249	1 095	609	450	1 606	1 606	1 606	295	–	–
Transfers recognised - capital	–	–	58	217	217	217	217	–	–	–
Borrowing	–	–	–	–	440	440	440	–	–	–
Internally generated funds	249	1 095	551	233	949	949	949	295	–	–
Total sources of capital funds	249	1 095	609	450	1 606	1 606	1 606	295	–	–
Financial position										
Total current assets	9 961	9 891	10 428	8 000	8 250	9 279	9 279	6 118	6 403	6 420
Total non current assets	7 326	7 199	6 368	6 859	7 534	6 019	6 019	5 238	4 145	3 052
Total current liabilities	6 460	4 860	7 425	5 716	5 716	6 176	6 176	6 179	6 294	6 335
Total non current liabilities	19 837	23 626	20 565	23 636	23 809	23 809	23 809	22 384	23 259	24 174
Community wealth/Equity	(9 010)	(11 396)	(11 194)	(14 493)	(13 740)	(14 686)	(14 686)	(17 207)	(19 006)	(21 036)
Cash flows										
Net cash from (used) operating	(2 552)	1 877	3 225	249	1 546	1 546	1 546	(2 512)	(5)	(216)
Net cash from (used) investing	(666)	(1 100)	(450)	(450)	(1 166)	(1 166)	(1 166)	(295)	–	–
Net cash from (used) financing	(131)	(153)	(160)	(160)	(130)	(130)	(130)	(230)	–	(80)
Cash/cash equivalents at the year end	4 188	4 811	9 145	6 169	6 419	8 083	8 083	5 046	5 041	4 745
Cash backing/surplus reconciliation										
Cash and investments available	4 188	4 811	9 145	6 169	6 419	8 083	8 083	5 046	5 041	4 745
Application of cash and investments	(446)	(4 370)	2 522	3 503	3 517	4 712	4 712	5 022	4 900	4 721
Balance - surplus (shortfall)	4 634	9 182	6 623	2 667	2 902	3 371	3 371	24	140	23
Asset management										
Asset register summary (WDV)	7 326	7 199	6 368	6 859	7 534	6 019	5 238	4 145	3 052	–
Depreciation	1 626	1 580	1 438	1 489	1 701	1 701	1 077	1 093	1 093	–
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	486	836	686	746	636	636	766	786	806	–
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognised is reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
        iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was paying much attention to managing this aspect of its finances, and consequently many of its obligations are cash-backed. However, due to the constant operating deficits as well as the minimal increases in the equitable share allocation, the municipality's reserves are depleting at a significant rate where the Municipality is on the brink of unfunded budget.

Table 10 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

DC6 Namakwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional										
Governance and administration		**60 712**	**61 016**	**62 198**	**72 064**	**74 070**	**74 070**	**69 596**	**71 381**	**73 299**
Executive and council		12 416	13 325	3 455	5 724	6 224	6 224	4 601	3 903	4 081
Finance and administration		48 296	47 691	58 743	66 340	67 846	67 846	64 995	67 478	69 218
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**418**	**150**	**472**	**357**	**917**	**917**	**383**	**368**	**374**
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		418	150	222	107	117	117	133	118	124
Housing		–	–	250	250	250	250	250	250	250
Health		–	–	–	–	550	550	–	–	–
Economic and environmental services		**7 964**	**3 235**	**2 990**	**7 897**	**7 029**	**7 029**	**7 055**	**7 234**	**7 418**
Planning and development		3 795	3 235	2 990	3 106	3 106	3 106	3 118	3 258	3 404
Road transport		–	–	–	804	804	804	817	856	895
Environmental protection		4 169	–	–	3 988	3 120	3 120	3 120	3 120	3 120
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**69 094**	**64 402**	**65 659**	**80 318**	**82 016**	**82 016**	**77 033**	**78 983**	**81 091**
Expenditure - Functional										
Governance and administration		**41 274**	**45 432**	**42 351**	**54 357**	**56 522**	**56 522**	**52 397**	**52 791**	**54 176**
Executive and council		19 042	19 262	17 583	18 574	20 144	20 144	18 047	17 269	17 750
Finance and administration		21 226	25 231	23 844	34 620	35 287	35 287	33 181	34 338	35 198
Internal audit		1 006	939	924	1 164	1 091	1 091	1 168	1 185	1 228
Community and public safety		**10 672**	**10 715**	**11 961**	**11 140**	**11 286**	**11 286**	**11 371**	**11 731**	**12 158**
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		5 587	5 318	5 870	4 724	5 068	5 068	4 929	5 065	5 257
Housing		–	–	859	1 249	1 127	1 127	812	848	883
Health		5 085	5 397	5 232	5 167	5 091	5 091	5 630	5 818	6 019
Economic and environmental services		**14 129**	**9 724**	**9 455**	**14 670**	**13 308**	**13 308**	**13 872**	**14 264**	**14 711**
Planning and development		8 473	7 898	7 976	9 173	8 094	8 094	9 133	9 458	9 840
Road transport		–	–	–	804	804	804	817	856	895
Environmental protection		5 656	1 827	1 479	4 694	4 410	4 410	3 922	3 950	3 977
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other	4	**1 753**	**1 899**	**1 584**	**1 830**	**1 828**	**1 828**	**1 914**	**1 996**	**2 076**
Total Expenditure - Functional	3	**67 828**	**67 770**	**65 352**	**81 998**	**82 943**	**82 943**	**79 554**	**80 782**	**83 122**
Surplus/(Deficit) for the year		**1 266**	**(3 368)**	**308**	**(1 679)**	**(927)**	**(927)**	**(2 521)**	**(1 799)**	**(2 031)**

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 7 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

Table 11 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC6 Namakwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Municipal Manager		5 750	5 304	3 455	5 724	6 224	6 224	4 601	3 903	4 081
Vote 2 - Manager: Corporate Services		13 635	12 220	1 232	1 262	2 042	2 042	1 413	1 482	1 552
Vote 3 - Manager: Economic Development		10 626	3 235	3 240	7 344	6 476	6 476	6 488	6 628	6 774
Vote 4 - Manager: Environmental Health		653	150	222	107	667	667	133	118	124
Vote 5 - Manager: Finance		37 486	43 492	52 357	55 916	55 916	55 916	57 505	59 778	61 651
Vote 6 - Manager: Roads		944	–	–	804	804	804	817	856	895
Vote 7 - Manager: Municipal Support Unit		–	–	5 153	9 162	9 888	9 888	6 077	6 218	6 016
Total Revenue by Vote	2	**69 094**	**64 402**	**65 659**	**80 318**	**82 016**	**82 016**	**77 033**	**78 983**	**81 091**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Municipal Manager		22 084	20 201	18 507	19 737	21 235	21 235	19 215	18 454	18 978
Vote 2 - Manager: Corporate Services		19 159	18 296	10 280	14 910	14 940	14 940	15 779	16 549	17 138
Vote 3 - Manager: Economic Development		17 672	11 623	11 899	16 204	14 168	14 168	14 979	15 421	15 918
Vote 4 - Manager: Environmental Health		11 236	10 715	11 102	10 633	11 450	11 450	11 361	11 713	12 133
Vote 5 - Manager: Finance		(3 267)	6 534	7 352	8 279	8 262	8 262	8 906	9 073	9 461
Vote 6 - Manager: Roads		944	–	–	804	804	804	817	856	895
Vote 7 - Manager: Municipal Support Unit		–	401	6 212	11 431	12 085	12 085	8 496	8 716	8 598
Total Expenditure by Vote	2	**67 828**	**67 770**	**65 352**	**81 998**	**82 943**	**82 943**	**79 554**	**80 782**	**83 122**
Surplus/(Deficit) for the year	2	**1 266**	**(3 368)**	**308**	**(1 679)**	**(927)**	**(927)**	**(2 521)**	**(1 799)**	**(2 031)**

References

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

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

Table 12 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

DC6 Namakwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		5 411	1 796	3 084	8 449	8 899	8 899	8 899	7 781	7 923	8 074
Agency services		4 303	127	133	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		76	67	54	71	71	71	71	74	78	82
Interest earned from Current and Non Current Ass		934	543	616	1 548	1 548	1 548	1 548	1 466	1 284	1 102
Dividends		–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1 006	1 134	1 212	1 262	1 342	1 342	1 342	1 413	1 482	1 552
Licence and permits		–	–	–	–	–	–	–	–	–	–
Operational Revenue		212	103	153	910	910	910	910	930	974	1 018
Non-Exchange Revenue											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–			–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		57 152	60 631	60 408	67 862	69 030	69 030	69 030	65 369	67 242	69 263
Interest		–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–
Discontinued Operations											
Total Revenue (excluding capital transfers and		**69 094**	**64 402**	**65 659**	**80 101**	**81 799**	**81 799**	**81 799**	**77 033**	**78 983**	**81 091**
Expenditure											
Employee related costs	2	35 401	43 098	39 670	47 152	45 771	45 771	45 771	48 614	50 266	52 395
Remuneration of councillors		3 202	3 597	3 972	4 448	4 551	4 551	4 551	4 605	4 732	4 863
Bulk purchases - electricity	2	–	–	–	–	–	–	–	–	–	–
Inventory consumed	8	728	289	137	194	347	347	347	173	178	182
Debt impairment	3	(98)	(117)	(56)	–	–	–	–	–	–	–
Depreciation and amortisation		1 626	1 580	1 438	1 489	1 701	1 701	1 701	1 077	1 093	1 093
Interest		46	23	68	157	160	160	160	132	132	132
Contracted services		16 057	9 696	9 648	17 994	17 529	17 529	17 529	13 054	12 586	12 501
Transfers and subsidies		307	706	436	220	581	581	581	581	581	581
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–
Operational costs		10 185	8 896	10 030	10 344	12 303	12 303	12 303	11 318	11 214	11 374
Losses on disposal of Assets		375	2	9	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		**67 828**	**67 770**	**65 352**	**81 998**	**82 943**	**82 943**	**82 943**	**79 554**	**80 782**	**83 122**
Surplus/(Deficit)		**1 266**	**(3 368)**	**308**	**(1 896)**	**(1 144)**	**(1 144)**	**(1 144)**	**(2 521)**	**(1 799)**	**(2 031)**
Transfers and subsidies - capital (monetary	6	–	–	–	217	217	217	217	–	–	–
Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**1 266**	**(3 368)**	**308**	**(1 679)**	**(927)**	**(927)**	**(927)**	**(2 521)**	**(1 799)**	**(2 031)**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**1 266**	**(3 368)**	**308**	**(1 679)**	**(927)**	**(927)**	**(927)**	**(2 521)**	**(1 799)**	**(2 031)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**1 266**	**(3 368)**	**308**	**(1 679)**	**(927)**	**(927)**	**(927)**	**(2 521)**	**(1 799)**	**(2 031)**
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**1 266**	**(3 368)**	**308**	**(1 679)**	**(927)**	**(927)**	**(927)**	**(2 521)**	**(1 799)**	**(2 031)**

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R77.03 million in 2023/24 and increases to R81.09 million by 2025/26. This represents an increase of 5.27% from total revenue in 2023/24 to 2025/26.

2. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.

Table 13 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

DC6 Namakwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional											
Governance and administration		176	1 089	480	375	1 531	1 531	1 531	295	–	–
Executive and council		93	22	124	18	458	458	458	–	–	–
Finance and administration		71	1 067	356	357	1 073	1 073	1 073	295	–	–
Internal audit		12	–	–	–	–	–	–	–	–	–
Community and public safety		73	5	124	3	3	3	3	–	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		73	5	58	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	65	3	3	3	3	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–
Planning and development		–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–
Other		–	–	5	72	72	72	72	–	–	–
Total Capital Expenditure - Functional	3	249	1 095	609	450	1 606	1 606	1 606	295	–	–
Funded by:											
National Government		–	–	–	217	217	217	217	–	–	–
Provincial Government		–	–	58	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	–	–	58	217	217	217	217	–	–	–
Borrowing	6	–	–	–	–	440	440	440	–	–	–
Internally generated funds		249	1 095	551	233	949	949	949	295	–	–
Total Capital Funding	7	249	1 095	609	450	1 606	1 606	1 606	295	–	–

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. Single-year capital expenditure has been appropriated at R 295 000 for the 2023/24 financial year.
3. The capital programme is funded from national grants and transfers and internally generated funds from current year surpluses.

Table 14 MBRR Table A6 - Budgeted Financial Position

DC6 Namakwa - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Current assets											
Cash and cash equivalents		4 188	4 811	9 145	6 169	6 419	8 083	8 083	5 046	5 041	4 745
Trade and other receivables from exchange transactions	1	4 213	4 219	487	1 831	1 831	1 196	1 196	1 072	1 362	1 676
Receivables from non-exchange transactions	1	207	26	413	–	–	–	–	–	–	–
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	–	–	–	–	–	–	–	–	–	–
VAT		324	342	283	–	–	–	–	–	–	–
Other current assets		1 028	491	100	–	–	–	–	–	–	–
Total current assets		**9 961**	**9 891**	**10 428**	**8 000**	**8 250**	**9 279**	**9 279**	**6 118**	**6 403**	**6 420**
Non current assets											
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		54	52	45	46	46	38	38	31	23	15
Property, plant and equipment	3	7 198	6 815	5 969	6 556	7 231	5 701	5 701	4 983	3 954	2 925
Biological assets		–	–	–			–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–
Intangible assets		73	332	355	257	257	280	280	224	168	112
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		**7 326**	**7 199**	**6 368**	**6 859**	**7 534**	**6 019**	**6 019**	**5 238**	**4 145**	**3 052**
TOTAL ASSETS		**17 287**	**17 090**	**16 797**	**14 859**	**15 784**	**15 299**	**15 299**	**11 356**	**10 548**	**9 473**
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	119	–	80	80	80	80	80	80	–
Consumer deposits		245	246	246	–	–	–	–	–	–	–
Trade and other payables from exchange transactions	4	4 102	2 788	4 939	2 806	2 806	3 266	3 266	3 266	3 266	3 266
Trade and other payables from non-exchange transactions	5	917	491	688	–	–	–	–	–	–	–
Provision		948	1 000	1 084	2 830	2 830	2 830	2 830	2 833	2 949	3 070
VAT		248	216	469	–	–	–	–	–	–	–
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		**6 460**	**4 860**	**7 425**	**5 716**	**5 716**	**6 176**	**6 176**	**6 179**	**6 294**	**6 335**
Non current liabilities											
Financial liabilities	6	234	45	45	240	230	230	230	–	–	–
Provision	7	19 603	23 581	20 520	23 396	23 579	23 579	23 579	22 384	23 259	24 174
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**19 837**	**23 626**	**20 565**	**23 636**	**23 809**	**23 809**	**23 809**	**22 384**	**23 259**	**24 174**
TOTAL LIABILITIES		**26 297**	**28 486**	**27 991**	**29 352**	**29 525**	**29 985**	**29 985**	**28 563**	**29 554**	**30 509**
NET ASSETS		**(9 010)**	**(11 396)**	**(11 194)**	**(14 493)**	**(13 740)**	**(14 686)**	**(14 686)**	**(17 207)**	**(19 006)**	**(21 036)**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	(9 107)	(11 461)	(11 296)	(14 493)	(13 740)	(14 686)	(14 686)	(17 207)	(19 006)	(21 036)
Reserves and funds	9	97	65	102	–	–	–	–	–	–	–
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	**(9 010)**	**(11 396)**	**(11 194)**	**(14 493)**	**(13 740)**	**(14 686)**	**(14 686)**	**(17 207)**	**(19 006)**	**(21 036)**

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e., assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 53 is supported by an extensive table of notes (SA3 which can be found on page 79) providing a detailed analysis of the major components of a number of items, including:
    - Call investments deposits;
    - Consumer debtors;
    - Property, plant and equipment;
    - Trade and other payables;
    - Provisions non-current;
    - Changes in net assets; and
    - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 15 MBRR Table A7 - Budgeted Cash Flow Statement

DC6 Namakwa - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–	–
Other revenue		11 327	5 443	12 452	12 452	12 982	12 982	12 982	10 247	10 089	10 330
Transfers and Subsidies - Operational	1	63 125	58 130	67 862	67 862	69 030	69 030	69 030	65 369	67 242	69 263
Transfers and Subsidies - Capital	1	93	679	217	217	217	217	217	–	–	–
Interest		2 860	543	1 618	1 618	1 618	1 618	1 618	1 540	1 362	1 184
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(79 545)	(62 189)	(78 547)	(81 524)	(81 561)	(81 561)	(81 561)	(78 955)	(77 985)	(80 280)
Finance charges		(161)	(23)	(157)	(157)	(160)	(160)	(160)	(132)	(132)	(132)
Transfers and Subsidies	1	(252)	(706)	(220)	(220)	(581)	(581)	(581)	(581)	(581)	(581)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(2 552)**	**1 877**	**3 225**	**249**	**1 546**	**1 546**	**1 546**	**(2 512)**	**(5)**	**(216)**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(666)	(1 100)	(450)	(450)	(1 166)	(1 166)	(1 166)	(295)	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(666)**	**(1 100)**	**(450)**	**(450)**	**(1 166)**	**(1 166)**	**(1 166)**	**(295)**	**–**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	1	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(131)	(155)	(160)	(160)	(130)	(130)	(130)	(230)	–	(80)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(131)**	**(153)**	**(160)**	**(160)**	**(130)**	**(130)**	**(130)**	**(230)**	**–**	**(80)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(3 349)**	**623**	**2 615**	**(361)**	**250**	**250**	**250**	**(3 037)**	**(5)**	**(296)**
Cash/cash equivalents at the year begin:	2	**7 537**	**4 188**	**6 531**	**6 531**	**6 169**	**7 833**	**7 833**	**8 083**	**5 046**	**5 041**
Cash/cash equivalents at the year end:	2	**4 188**	**4 811**	**9 145**	**6 169**	**6 419**	**8 083**	**8 083**	**5 046**	**5 041**	**4 745**

Table 16 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

DC6 Namakwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	4 188	4 811	9 145	6 169	6 419	8 083	8 083	5 046	5 041	4 745
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**4 188**	**4 811**	**9 145**	**6 169**	**6 419**	**8 083**	**8 083**	**5 046**	**5 041**	**4 745**
Application of cash and investments											
Trade payables from Non-exchange transactions: Oth		–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2	–	–		–	–	–	–	–	–	–
Other working capital requirements	3	(446)	(4 370)	2 522	673	687	1 882	1 882	2 189	1 952	1 652
Other provisions		–	–		2 830	2 830	2 830	2 830	2 833	2 949	3 070
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–		–	–	–	–	–	–	–
Total Application of cash and investments:		**(446)**	**(4 370)**	**2 522**	**3 503**	**3 517**	**4 712**	**4 712**	**5 022**	**4 900**	**4 721**
Surplus(shortfall)		**4 634**	**9 182**	**6 623**	**2 667**	**2 902**	**3 371**	**3 371**	**24**	**140**	**23**

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. The cash levels of the municipality are decreasing over the 2023/24 to 2025/26.
4. The municipality needs to urgently address the significant decrease in cash reserves over the MTREF period and prioritize expenditure and also look at cost cutting mechanisms.
5. The 2023/24 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
6. Cash and cash equivalents total R5.05 million as at the end of the 2023/24 financial year and decreases to R4.75 million by 2025/26.

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2023/24 to 2025/26 the surplus decreased from R 24 358 to R 23 142.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2023/24 MTREF was fully funded due to the surplus indicated, however on the brink of an unfunded budget.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2023/24 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 17 MBRR Table A9 - Asset Management

DC6 Namakwa - Table A9 Asset Management										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSET REGISTER SUMMARY - PPE (WDV)	5	7 326	7 199	6 368	6 859	7 534	6 019	5 238	4 145	3 052
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		–	–		–	–	–	–	–	–
Heritage Assets		–	–		–	–	–	–	–	–
Investment properties		68	52	45	46	46	38	31	23	15
Other Assets		1 459	3 391	3 090	668	668	697	514	265	16
Biological or Cultivated Assets		–	–		–	–	–	–	–	–
Intangible Assets		149	77	101	257	257	280	224	168	112
Computer Equipment		818	1 279	1 499	1 361	1 377	21	228	190	152
Furniture and Office Equipment		40	276	100	1 037	997	1 436	1 148	861	574
Machinery and Equipment		759	–	–	426	426	395	296	198	99
Transport Assets		1 949	2 123	1 534	979	1 679	1 068	712	356	0
Land		2 084	–	–	2 084	2 084	2 084	2 084	2 084	2 084
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**7 326**	**7 199**	**6 368**	**6 859**	**7 534**	**6 019**	**5 238**	**4 145**	**3 052**
EXPENDITURE OTHER ITEMS		**2 112**	**2 415**	**2 123**	**2 235**	**2 337**	**2 337**	**1 843**	**1 879**	**1 899**
Depreciation	7	1 626	1 580	1 438	1 489	1 701	1 701	1 077	1 093	1 093
Repairs and Maintenance by Asset Class	3	**486**	**836**	**686**	**746**	**636**	**636**	**766**	**786**	**806**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		302	439	408	381	374	374	312	321	329
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***302***	***439***	***408***	***381***	***374***	***374***	***312***	***321***	***329***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		33	3	37	38	63	63	65	67	68
Intangible Assets		***33***	***3***	***37***	***38***	***63***	***63***	***65***	***67***	***68***
Computer Equipment		**46**	**50**	**122**	**198**	**68**	**68**	**254**	**260**	**267**
Furniture and Office Equipment		**3**	**5**	**4**	**11**	**6**	**6**	**6**	**6**	**6**
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		**102**	**339**	**115**	**118**	**126**	**126**	**129**	**133**	**136**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**2 112**	**2 415**	**2 123**	**2 235**	**2 337**	**2 337**	**1 843**	**1 879**	**1 899**

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The municipality meets both these recommendations.
3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the municipality's strategy to address the maintenance backlog.

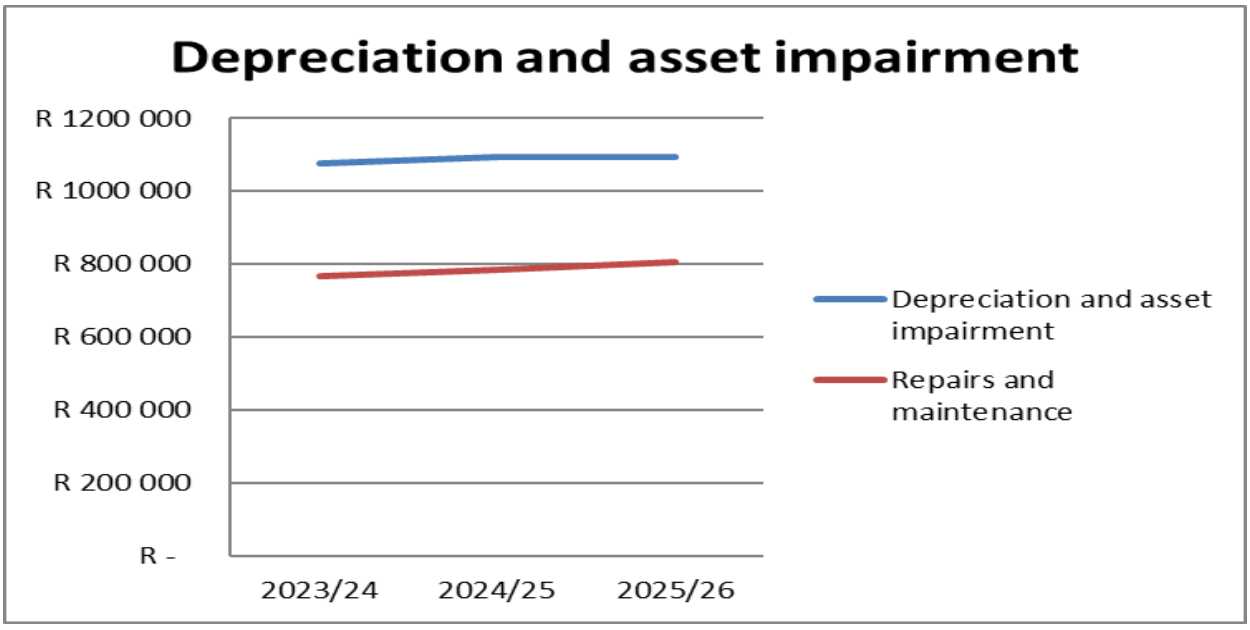

Figure 2 Depreciation in relation to repairs and maintenance over the MTREF

Table 18 MBRR Table A10 - Basic Service Delivery Measurement

DC6 Namakwa - Table A10 Basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–

2 Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality; and
- That the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e., in August 2022) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 29 August 2022. The applicable dates to the process were:

- **August 2022** – The Mayor of the municipality submits the new budget process and timeframes to the Council for approval;

- **August 2022** – Advertisement (website, local newspapers and notice boards) of budget process and time schedules. This advertisement should be done within 5 days of the submission of the plan to Council;

- **October 2022** – Review all external mechanisms to ensure that all possible changes with agreements which may have an impact on the next budget are considered;

- **October 2022** – Based on the financial statements of the previous year and the results of performance investigations consider the financial position and capacity of the Municipality to determine the impact thereof on future strategies and budgets;

- **November 2022** – In consultation with the Mayoral Committee, determine future priority areas for the Municipality to guide the budget allocations and IDP plans. Identify all factors which may have an impact on future budgets and determine broad financial frameworks. Determine possible income/funding which may become available for the next three years;

- **December 2022** – Consultation with B-Municipalities;

- **December 2022** – Municipality derives inputs from National and Provincial Government and other bodies about factors which may influence the budget:

- **February 2023** – Preparation of draft IDP and capital and operational plans with costs and income projections. Incorporate in the first SDBIP. Preparation of projections of functional allocations based on past performance and adjusts with known factors, known obligations and asset maintenance requirements. Finalization of preliminary options for the IDP and budget for the next three years.

- **February 2023** – Consult Mayoral Committee about the preliminary budget, tariff adjustments and IDP medium term proposals. Mayoral Committee discusses the preliminary budget, tariff adjustments and IDP proposals in consideration with the priorities and objectives which are included in the medium-term proposals. Go ahead with the finalization of the detailed operational plans and budgets. Incorporate the objectives and operational plans in the draft Service Delivery and Budget Implementation Plan. National and Provincial accountancy officials finalize any adjustments towards the projected allocations for the next three years no later than their own budgets. The finalization of detailed draft budget for the next three years in accordance with the prescribed format.

- **March 2023** – Incorporate the draft budget proposals and monthly projections of Income, expenditure, capital and of Income per Source in the draft Service Delivery and Budget Implementation Plan. Mayoral Committee receive the budget, draft SDBIP and updates to the IDP. Mayoral Committee considers the budget. Mayor submit budget, tariffs, draft SDBIP and updated IDP to Council by 31 March. The Council debates the budget and updated IDP.

- **April 2023** – Send a copy of the budget, tariffs, draft SDBIP and changes in the IDP to National and Provincial Government for inputs. Consultation with the community should take place regarding the budget, tariffs, IDP and performance objectives and indicators in the draft SDBIP. Also meet with Provincial Treasury regarding the draft annual budget engagements.

- **June 2023** – Receive and analyze additional inputs of the communities, National and Provincial Government. Incorporate feedback from the community and National and Provincial Government and if necessary, review the budget, tariffs, draft SDBIP and IDP before submission to Council. Mayor submits the review budget, tariffs and IDP with consideration of the inputs of the community and Council – no later than 31 May. Municipal Council approves the IDP and budget before 31 May.

- **July 2023** – Publication of the budget, tariffs and IDP send a copy of the approved budget to the National and Provincial Government (for notification). Submit draft SDBIP

and draft performance agreements of the Municipal Manager and Senior Managers to the Executive Mayor for approval. Approval of SDBIP and performance agreements.

- **July 2023** – Advertise the SDBIP and performance agreements (notification). Submission of performance agreements to the MEC of Local and Provincial Government (special council meeting). Implementation of the budget. Start with the preparation of the next budget.

- **January 2024** – Review the budget, if necessary.

There were no deviations from the amended key dates set out in the Budget Time Schedule tabled in Council.

2.1.2 Integrated Development Plan

The IDP for the Namakwa District Municipality is presented in the context of the National Development Plan which has identified various central challenges. These challenges have a direct impact on the development and growth in this area.

The central challenges identified in the plan are:

- Unemployment
- Poor quality of education
- Ineffective economic infrastructure, poorly located, under-maintained and insufficient to support sustainable growth.
- Spatial Development patterns exclude the poor from benefitting from the fruits of development.
- The economy needs transformation in terms of resource management and use.
- Ineffective public health system
- Public services are uneven and often of poor quality.
- Corrupt activities.
- Transform in coherent South African society.

To create the better life for the people of Namakwa the focus and align activities in line with priorities as identified in the National Development Plan – Vision 2030;

- Creating jobs and livelihoods;
- Expanding infrastructure;
- Transitioning to a low-carbon economy;
- Improving education and training;
- Providing quality healthcare;
- Building a capable state;
- Fighting corruption and enhancing accountability;
- Transforming society and uniting the nation.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2023/24 MTREF extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability of the municipality. The following key factors and planning strategies have informed the compilation of the 2023/24 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Performance trends
- The approved 2022/23 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51 and 54 has been taken into consideration in the planning and prioritisation process.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- The Constitution of South Africa 1996;
- The White Paper on Local Government 1998;
- The Municipal Structures Act 1998;
- The Municipal Systems Act 2000;
- The Municipal Planning and Performance Management Regulations 2001;
- The Municipal Finance Management Act 2003;
- The National Spatial Development Perspective (NSDP) 2006;
- The National Development Plan;
- Intergovernmental Relations Framework Act
- Provincial Growth and Development Strategy (PGDS);
- Provincial Spatial Development Framework (PSDF);
- Provincial Sector Plans and Programmes; and
- IDP's of Local Municipalities

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

Table 19 IDP Strategic Objectives

These projects include detailed information of projects on an annual basis. The annual implementation plan will be included in 2023/24 Service Delivery Budget Implementation Plan (SDBIP). These projects are sorted in terms of the municipal KPA's of Namakwa District Municipality.

Director	mSCOA Project	Project Number	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 1 - Municipal Manager	Project>Operational>Infrastructure Projects>New>Water Supply Infrastructure>Boreholes	00008	941 762	-	-
Vote 1 - Municipal Manager	Project>Operational>Maintenance>Non-infrastructure>Corrective Maintenance>Emergency>Computer Equipment	00002	1 000	1 000	1 000
Vote 1 - Municipal Manager	Project>Operational>Maintenance>Non-infrastructure>Preventative Maintenance>Interval Based>Intangible Assets>Licences and Rights>Computer Software and Applications	00024	20 358	20 887	21 415
Vote 1 - Municipal Manager	Project>Operational>Municipal Running Cost	99999	17 448 804	17 631 368	18 150 462
Vote 1 - Municipal Manager	Project>Operational>Typical Work Streams>AIDS/HIV, Tuberculosis and Cancer>Aids Day	00010	3 600	3 600	3 600
Vote 1 - Municipal Manager	Project>Operational>Typical Work Streams>AIDS/HIV, Tuberculosis and Cancer>Awareness and Information	00009	96 400	96 400	96 400
Vote 1 - Municipal Manager	Project>Operational>Typical Work Streams>Community Development>Community Initiatives	00011	136 000	136 000	136 000
Vote 1 - Municipal Manager	Project>Operational>Typical Work Streams>Expanded Public Works Programme>Project	00025	8 238	-	-
Vote 1 - Municipal Manager	Project>Operational>Typical Work Streams>Financial Management Grant>Interns Compensation	00232	116 089	121 329	126 484
Vote 1 - Municipal Manager	Project>Operational>Typical Work Streams>Protecting the Poor	00026	193 000	193 000	193 000
Vote 1 - Municipal Manager	Project>Operational>Typical Work Streams>Sport Development>Marathons, Sport and Recreation	00027	250 000	250 000	250 000
Vote 2 - Manager: Corporate Services	Project>Operational>Maintenance>Non-infrastructure>Corrective Maintenance>Emergency>Computer Equipment	00002	222 000	227 772	233 535
Vote 2 - Manager: Corporate Services	Project>Operational>Maintenance>Non-infrastructure>Corrective Maintenance>Emergency>Other Assets>Operational Buildings>Municipal Offices>Pavements	00130	927	951	975
Vote 2 - Manager: Corporate Services	Project>Operational>Maintenance>Non-infrastructure>Preventative Maintenance>Condition Based>Other Assets>Operational Buildings>Municipal Offices>Buildings	00047	291 491	299 071	306 638
Vote 2 - Manager: Corporate Services	Project>Operational>Maintenance>Non-infrastructure>Preventative Maintenance>Condition Based>Other Assets>Operational Buildings>Municipal Offices>Land	00139	20 000	20 520	21 039
Vote 2 - Manager: Corporate Services	Project>Operational>Maintenance>Non-infrastructure>Preventative Maintenance>Condition Based>Transport Assets	00211	121 743	124 908	128 068
Vote 2 - Manager: Corporate Services	Project>Operational>Municipal Running Cost	99999	12 830 992	13 546 686	14 071 601
Vote 2 - Manager: Corporate Services	Project>Operational>Typical Work Streams>Asset Protection>Vehicle Management System	00210	2 278 011	2 325 350	2 372 033

Vote 2 - Manager: Corporate Services	Project>Operational>Typical Work Streams>Capacity Building Training and Development>Workshops, Seminars and Subject Matter Training	00039	10 000	-	-
Vote 2 - Manager: Corporate Services	Project>Operational>Typical Work Streams>District Initiatives and Assistance to Municipalities>Assistance to Local Municipalities (Capacity Building)	00233	4 000	4 000	4 000
Vote 2 - Manager: Corporate Services	Project>Capital>Non-infrastructure>New>Computer Equipment	00500	245 000	-	-
Vote 2 - Manager: Corporate Services	Project>Capital>Non-infrastructure>New>Other Assets>Housing>Staff Housing	00244	50 000	-	-
Vote 3 - Manager: Economic Development	Project>Operational>Maintenance>Non-infrastructure>Corrective Maintenance>Emergency>Computer Equipment	00002	15 723	16 132	16 540
Vote 3 - Manager: Economic Development	Project>Operational>Maintenance>Non-infrastructure>Corrective Maintenance>Emergency>Computer Equipment	00237	15 000	15 390	15 779
Vote 3 - Manager: Economic Development	Project>Operational>Municipal Running Cost	99999	7 795 061	8 061 147	8 376 696
Vote 3 - Manager: Economic Development	Project>Operational>Typical Work Streams>Community Development>Housing Projects	00243	812 009	847 567	882 502
Vote 3 - Manager: Economic Development	Project>Operational>Typical Work Streams>Environmental>Alien and Invasive Trees	00001	3 096 418	3 096 009	3 095 601
Vote 3 - Manager: Economic Development	Project>Operational>Typical Work Streams>Strategic Management and Governance>Master plan	00242	3 118 000	3 258 000	3 404 000
Vote 3 - Manager: Economic Development	Project>Operational>Typical Work Streams>Tourism>Tourism Development	00241	107 500	107 500	107 500
Vote 3 - Manager: Economic Development	Project>Operational>Typical Work Streams>Tourism>Tourism Projects	00240	19 360	19 360	19 360
Vote 4 - Manager: Environmental Health	Project>Operational>Maintenance>Non-infrastructure>Corrective Maintenance>Emergency>Furniture and Office Equipment	00003	5 772	5 922	6 072
Vote 4 - Manager: Environmental Health	Project>Operational>Municipal Running Cost	99999	11 309 260	11 659 984	12 078 265
Vote 4 - Manager: Environmental Health	Project>Operational>Typical Work Streams>Environmental>Alien and Invasive Trees	00001	33 222	34 086	34 948
Vote 4 - Manager: Environmental Health	Project>Operational>Typical Work Streams>Health and Welfare>Municipal Health Service	00005	12 978	13 315	13 652
Vote 5 - Manager: Finance	Project>Operational>Municipal Running Cost	99999	7 045 815	7 223 549	7 522 934
Vote 5 - Manager: Finance	Project>Operational>Typical Work Streams>Financial Management Grant>Audit Outcomes	00034	35 260	36 177	37 092
Vote 5 - Manager: Finance	Project>Operational>Typical Work Streams>Financial Management Grant>Financial Statements	00033	242 164	248 460	254 746
Vote 5 - Manager: Finance	Project>Operational>Typical Work Streams>Financial Management Grant>Financial Systems	00032	1 158 782	1 127 323	1 196 156
Vote 5 - Manager: Finance	Project>Operational>Typical Work Streams>Financial Management Grant>Interns Compensation	00232	115 000	120 413	125 734
Vote 5 - Manager: Finance	Project>Operational>Typical Work Streams>Financial Management Grant>Training Minimum Competency	00031	308 758	316 786	324 801
Vote 6 - Manager: Roads	Project>Operational>Municipal Running Cost	99999	816 866	856 076	894 600
Vote 7 - Manager: Municipal Support Unit	Project>Operational>Municipal Running Cost	99999	7 942 545	8 156 378	8 033 382
Vote 7 - Manager: Municipal Support Unit	Project>Operational>Typical Work Streams>Capacity Building Training and Development>Centre of Excellence Multipurpose	00036	150 000	150 000	150 000
Vote 7 - Manager: Municipal Support Unit	Project>Operational>Typical Work Streams>Capacity Building Training and Development>Leadership Development	00038	150 000	150 000	150 000
Vote 7 - Manager: Municipal Support Unit	Project>Operational>Typical Work Streams>Capacity Building Training and Development>Workshops, Seminars and Subject Matter Training	00039	100 000	100 000	100 000
Vote 7 - Manager: Municipal Support Unit	Project>Operational>Typical Work Streams>Financial Management Grant>Interns Compensation	99999	123 947	129 512	134 987
Vote 7 - Manager: Municipal Support Unit	Project>Operational>Typical Work Streams>Human Resources>Employee Assistance Programme	00155	30 000	30 000	30 000
			79 848 855	**80 781 928**	**83 121 597**

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the municipality so as to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It provides direction to the municipality's IDP, associated sectoral plans and strategies, and the allocation of resources of the municipality and other service delivery partners.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the fourth revised IDP, including:

- Strengthening the analysis and strategic planning processes of the municipality;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2023/24 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure, and capital expenditure.

Table 20 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

DC6 Namakwa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Viability and Sustainability	Strategic and sustainable budgeting. Grow and diversity our revenues and Value for money expenditure	A		37 235	37 787	52 071	65 078	66 676	66 676	63 582	65 996	67 666
Good Governance	Ensure accessibility and promote governance	B		12 414	17 344	4 592	7 236	7 336	7 336	6 264	5 635	5 883
Quality Living Environment	Meet service needs and address backlogs	C		944	– 920	879	804	804	804	817	856	895
Safe, Healthy and Secure Environment	Promoting the safety of citizens	D		2 887	375	162	107	107	107	133	118	124
Sustaining the Natural and Built Environment	Climate protection and pollution minimisation	E		15 615	7 977	7 955	7 094	7 094	7 094	6 238	6 378	6 524
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	69 094	64 402	65 659	80 318	82 016	82 016	77 033	78 983	81 091

Table 21 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

DC6 Namakwa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Viability and Sustainability	Strategic and sustainable budgeting. Grow and diversity our revenues and Value for money expenditure	A		4 022	1 502	14 897	19 710	20 655	20 655	17 402	17 789	18 060
Good Governance	Ensure accessibility and promote governance	B		39 647	41 203	24 801	37 727	37 727	37 727	37 721	37 846	39 075
Quality Living Environment	Meet service needs and address backlogs	C		944	920	879	804	804	804	817	856	895
Safe, Healthy and Secure Environment	Promoting the safety of citizens	D		10 540	10 554	11 134	10 633	10 633	10 633	11 361	11 713	12 133
Sustaining the Natural and Built Environment	Climate protection and pollution minimisation	E		12 675	13 593	13 641	13 124	13 124	13 124	12 253	12 578	12 959
Allocations to other priorities												
Total Expenditure			1	67 828	67 770	65 352	81 998	82 943	82 943	79 554	80 782	83 122

Table 22 MBRR Table SA7 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

DC6 Namakwa - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
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Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
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Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)					L					
Sub-function 1 - (name)										
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Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
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Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

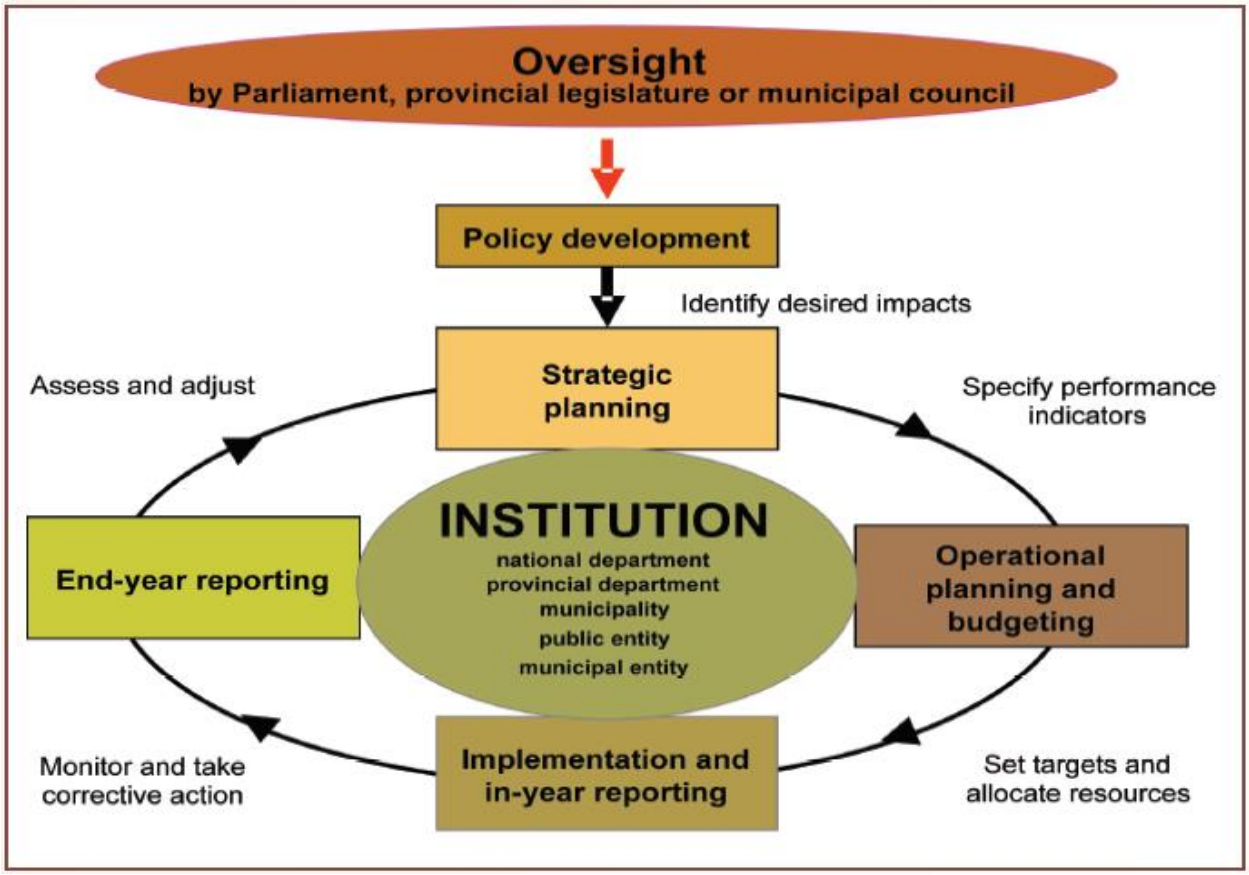

Figure 3 Planning, budgeting and reporting cycle

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

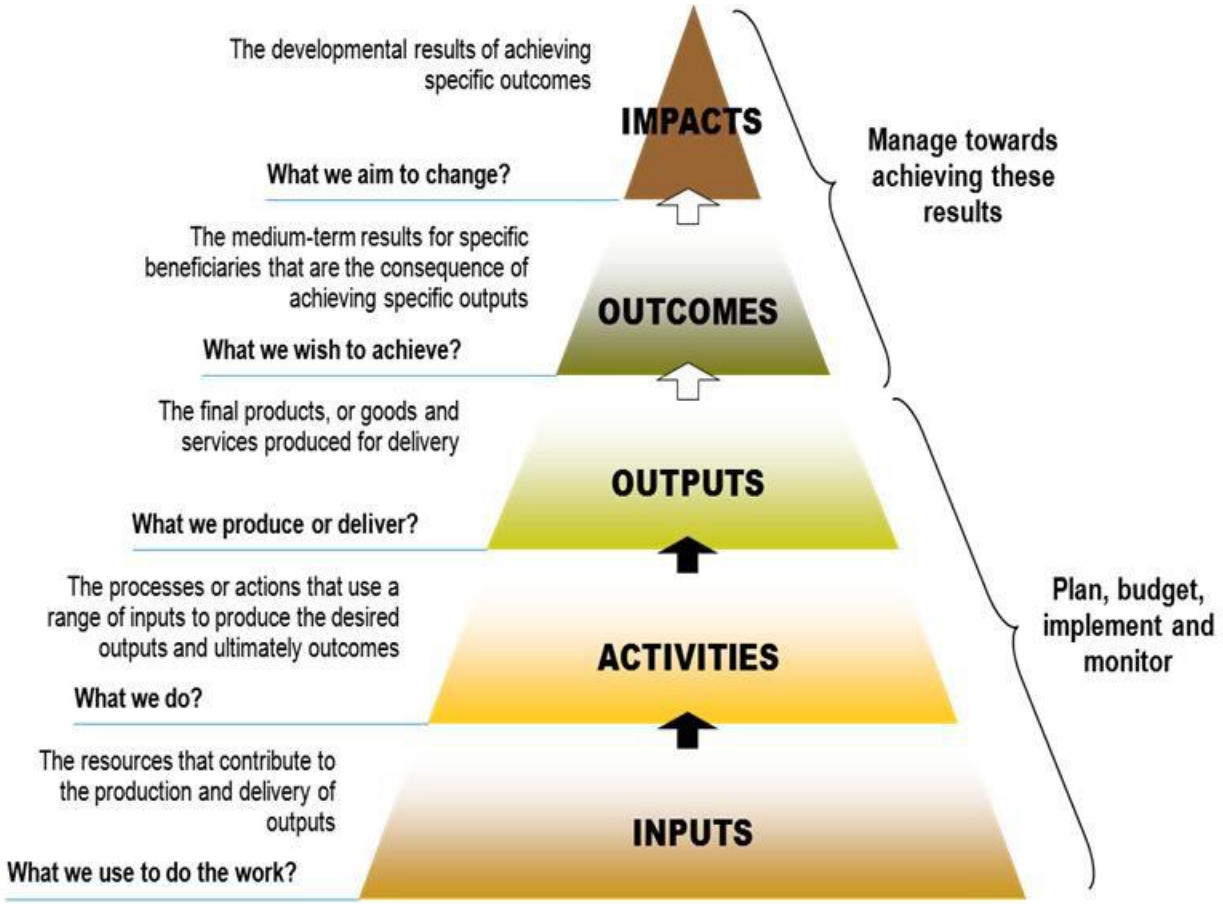

Figure 4 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 23 MBRR Table SA7 - Measurable performance objectives

DC6 Namakwa - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
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Vote 3 - vote name										
Function 1 - (name)					L					
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Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										

The following table sets out the municipality's main performance objectives and benchmarks for the 2023/24 MTREF.

Table 24 MBRR Table SA8 - Performance indicators and benchmarks

DC6 Namakwa - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.3%	0.3%	0.3%	0.4%	0.3%	0.3%	0.3%	0.5%	0.2%	0.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%	0.5%	0.2%	0.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.5	2.0	1.4	1.4	1.4	1.5	1.5	1.0	1.0	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	2.0	1.4	1.4	1.4	1.5	1.5	1.0	1.0	1.0
Liquidity Ratio	Monetary Assets/Current Liabilities	1.3	1.9	1.3	1.4	1.4	1.5	1.5	1.0	1.0	1.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.8%	0.7%	1.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		97.9%	57.9%	54.0%	45.5%	43.7%	40.4%	40.4%	64.7%	64.8%	68.8%
Other Indicators											
	Total Volume Losses (kW) technical	–	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	–	0	0	0	0	0	0	0	0	0
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	–	–	–	–	–	–	–	–	–	–
	% Volume (units purchased and generated less units sold)/units purchased and generated	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Bulk Purchase	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Volumes :System input	Water treatment works	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Natural sources	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Volume Losses (kℓ)	–	–	–	–	–	–	–	–	–	–
	Total Cost of Losses (Rand '000)	–	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	51.2%	66.9%	60.4%	58.9%	56.0%	56.0%	56.0%	63.1%	63.6%	64.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	55.9%	72.5%	66.5%	64.4%	61.5%	61.5%		69.1%	69.6%	70.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.7%	1.3%	1.0%	0.9%	0.8%	0.8%		1.0%	1.0%	1.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2.4%	2.5%	2.3%	2.1%	2.3%	2.3%	2.3%	1.6%	1.6%	1.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	99.1	36.2	36.9	45.8	45.8	45.8	46.2	56.6	62.5	64.2
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	5.5%	19.2%	21.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.9	1.0	1.9	1.0	1.1	1.3	1.3	0.9	0.8	0.8

2.3.1 Performance indicators and benchmarks

2.3.1.1 Safety of Capital

- *The gearing ratio* is a measure of the total long-term borrowings over funds and reserves. Between 2023/24 and 2025/26 the gearing ratio peaked at 0 percent. This was primarily a result of the zero borrowing levels and increased funds and reserves.

2.3.1.2 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the municipality has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2023/24 MTREF the current ratio is 1.0 and 1.0 for the years of the MTREF. Going forward it will be necessary to increase these levels.

- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2023/24 financial year the ratio was 1.0 for the years of the MTREF.

2.3.1.3 Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow by seeking for additional revenue sources such as implementing agency services.

2.3.1.4 Creditors Management

- The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice.

2.3.1.5 Other Indicators

- In real terms, repairs and maintenance has increased as part of the municipality's strategy to ensure the management of its asset base.

2.4 Overview of budget related-policies

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

2.4.1 Review of credit control and debt collection procedures/policies

The Collection Policy was reviewed by Council on 30 March 2023.

2.4.2 Asset Management, Infrastructure Investment and Funding Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base. Within the framework, the need for asset renewal was considered a priority and hence the capital programme was determined based on renewal of current assets versus new asset construction.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The Asset Management, Infrastructure and Funding Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition, the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

The asset management and investment policy were reviewed by Council on 30 March 2023.

2.4.3 Budget Adjustment Policy

The adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the municipality continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

2.4.4 Supply Chain Management Policy

The Supply Chain Management Policy was reviewed by Council on 30 March 2023.

2.4.5 Cash Management and Investment Policy

The municipality's Cash Management and Investment Policy were reviewed by Council on 30 March 2023. The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents that is required at any point in time and introduces time frames to achieve certain benchmarks.

2.4.6 Borrowing Policy

The municipality has reviewed its borrowing policy on 30 March 2023.

All the above policies are available on the municipality's website, as well as the following budget related policies:

- Funding and Reserves Policy;

2.4.7 Management and Disposal of Assets Policy

The policy relating to the management and disposal of assets are an integral part of the Supply Chain Management Policy as well as the Asset Management Policy.

The municipality has reviewed these policies on 30 March 2023.

2.5 Overview of budget assumptions

2.5.1 Salary increases

The collective agreement regarding salaries/wages came into operation on 1 July 2021 and shall remain in force until 30 June 2024. Based on MFMA circular 123, an increase of 5.40 percent was determined for in the 2023/24 financial year and 4.80 percent for the 2024/25 financial year. The final outer year were determined at 4.70% where no information was available.

2.5.2 Impact of national, provincial and local policies

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

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

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

2.5.3 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 100 per cent is achieved on operating expenditure and 95 per cent on the capital programme for the 2023/24 MTREF of which performance has been factored into the cash flow budget.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

Table 25 Breakdown of the operating revenue over the medium-term

DC6 Namakwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		5 411	1 796	3 084	8 449	8 899	8 899	8 899	7 781	7 923	8 074
Agency services		4 303	127	133	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		76	67	54	71	71	71	71	74	78	82
Interest earned from Current and Non Current Ass		934	543	616	1 548	1 548	1 548	1 548	1 466	1 284	1 102
Dividends		–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1 006	1 134	1 212	1 262	1 342	1 342	1 342	1 413	1 482	1 552
Licence and permits		–	–	–	–	–	–	–	–	–	–
Operational Revenue		212	103	153	910	910	910	910	930	974	1 018
Non-Exchange Revenue											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–			–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		57 152	60 631	60 408	67 862	69 030	69 030	69 030	65 369	67 242	69 263
Interest		–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–
Discontinued Operations											
Total Revenue (excluding capital transfers and		**69 094**	**64 402**	**65 659**	**80 101**	**81 799**	**81 799**	**81 799**	**77 033**	**78 983**	**81 091**

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

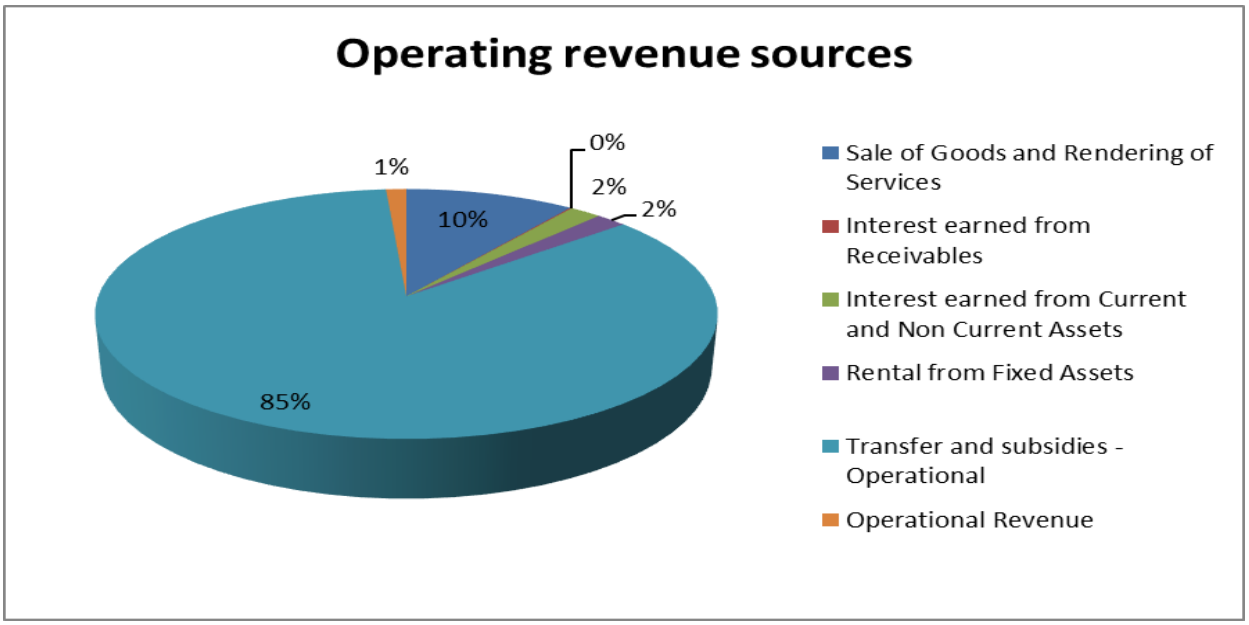


Figure 5 Breakdown of operating revenue over the 2023/24 MTREF

The municipality derives most of its operational revenue from the transfers and grants from the National Revenue fund as well as other organs of state in the form of administrative fees.

The tables below provide detail investment information and investment particulars by maturity.

Table 26 MBRR SA15 – Detail Investment Information

DC6 Namakwa - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		11 386	11 626	15 114	12 725	13 650	13 650	10 029	8 995	7 669
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**11 386**	**11 626**	**15 114**	**12 725**	**13 650**	**13 650**	**10 029**	**8 995**	**7 669**
Entities										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		–	–	–	–	–	–	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		**11 386**	**11 626**	**15 114**	**12 725**	**13 650**	**13 650**	**10 029**	**8 995**	**7 669**

Table 27 MBRR SA16 – Investment particulars by maturity

DC6 Namakwa - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
None		0	0	0	0	0	0	0	00 January 1900	-	-	-	-	-
Municipality sub-total										-		-	-	-
Entities														
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2023/24 medium-term capital programme:

Table 28 Sources of capital revenue over the MTREF

DC6 Namakwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funded by:											
National Government		-	-	-	217	217	217	217	-	-	-
Provincial Government		-	-	58	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	58	217	217	217	217	-	-	-
Borrowing	6	-	-	-	-	440	440	440	-	-	-
Internally generated funds		249	1 095	551	233	949	949	949	295	-	-
Total Capital Funding	7	249	1 095	609	450	1 606	1 606	1 606	295	-	-

The above table is graphically represented as follows for the 2023/24 financial year.

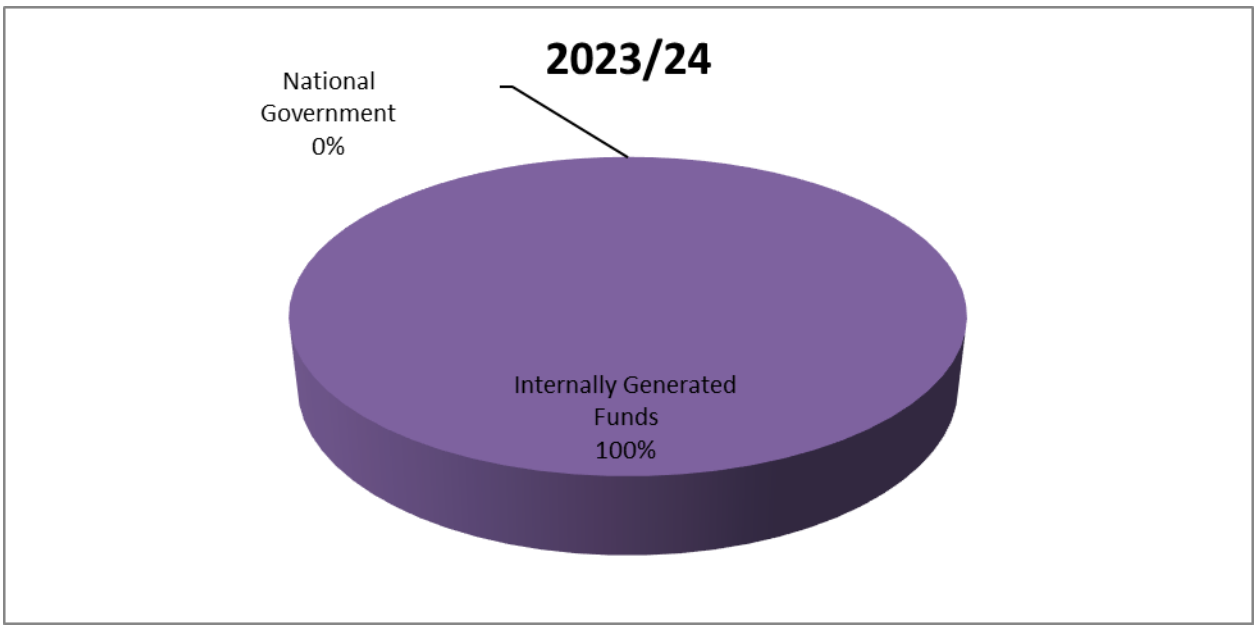


Figure 6 Sources of capital revenue for the 2023/24 financial year

The capital replacement reserve will be utilised to fund the capital budget of internally generated funds and is fully cash-backed.

Table 29 MBRR Table SA 17 - Detail of borrowings

DC6 Namakwa - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Annuity and Bullet Loans		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		234	165	45	320	310	310	80	80	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**234**	**165**	**45**	**320**	**310**	**310**	**80**	**80**	**–**
Entities										
Annuity and Bullet Loans		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	**234**	**165**	**45**	**320**	**310**	**310**	**80**	**80**	**–**
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

The following graph illustrates the growth in outstanding borrowing for the 2023/24 to 2025/26 period.

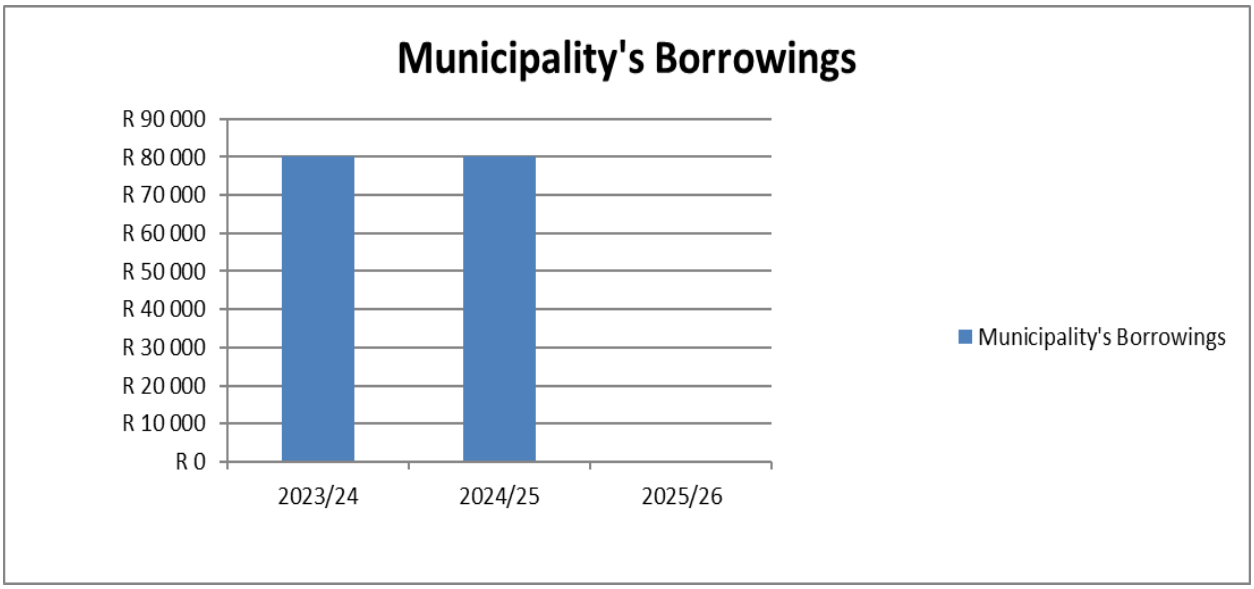


Figure 7 Growth in outstanding borrowing (long-term liabilities)

The municipality does not have any long-term borrowing. The only borrowing that the municipality has is finance leases in the form of printers from Nashua and laptops from MTN.

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source, it becomes necessary to review the cash flow budget as well as the cash-backed reserves and accumulated funds reconciliation, as discussed below.

Table 30 MBRR Table SA 18 - Capital transfers and grants receipts

DC6 Namakwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Transfers and Grants										
National Government:		900	–	–	217	217	217	–	–	–
Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		900	–	–	217	217	217	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Civil Defence Subsidy		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Public Sector SETA		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	900	–	–	217	217	217	–	–	–

2.6.3 Cash Flow Management

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

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

Table 31 MBRR Table A7 - Budget cash flow statement

DC6 Namakwa - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–	–
Other revenue		11 327	5 443	12 452	12 452	12 982	12 982	12 982	10 247	10 089	10 330
Transfers and Subsidies - Operational	1	63 125	58 130	67 862	67 862	69 030	69 030	69 030	65 369	67 242	69 263
Transfers and Subsidies - Capital	1	93	679	217	217	217	217	217	–	–	–
Interest		2 860	543	1 618	1 618	1 618	1 618	1 618	1 540	1 362	1 184
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(79 545)	(62 189)	(78 547)	(81 524)	(81 561)	(81 561)	(81 561)	(78 955)	(77 985)	(80 280)
Finance charges		(161)	(23)	(157)	(157)	(160)	(160)	(160)	(132)	(132)	(132)
Transfers and Subsidies	1	(252)	(706)	(220)	(220)	(581)	(581)	(581)	(581)	(581)	(581)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(2 552)**	**1 877**	**3 225**	**249**	**1 546**	**1 546**	**1 546**	**(2 512)**	**(5)**	**(216)**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(666)	(1 100)	(450)	(450)	(1 166)	(1 166)	(1 166)	(295)	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(666)**	**(1 100)**	**(450)**	**(450)**	**(1 166)**	**(1 166)**	**(1 166)**	**(295)**	**–**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	1	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(131)	(155)	(160)	(160)	(130)	(130)	(130)	(230)	–	(80)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(131)**	**(153)**	**(160)**	**(160)**	**(130)**	**(130)**	**(130)**	**(230)**	**–**	**(80)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(3 349)**	**623**	**2 615**	**(361)**	**250**	**250**	**250**	**(3 037)**	**(5)**	**(296)**
Cash/cash equivalents at the year begin:	2	**7 537**	**4 188**	**6 531**	**6 531**	**6 169**	**7 833**	**7 833**	**8 083**	**5 046**	**5 041**
Cash/cash equivalents at the year end:	2	**4 188**	**4 811**	**9 145**	**6 169**	**6 419**	**8 083**	**8 083**	**5 046**	**5 041**	**4 745**

The above table shows that cash and cash equivalents of the municipality decreased between the 2023/24 to 2025/26 financial year moving from a positive cash balance of R5.05 million to R5.04 million with the approved 2024/25 MTREF.
In the 2025/26 forecasts, the cash and cash equivalents are expected to decrease to R 4.75 million.

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What are the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with

section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g., the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 32 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

DC6 Namakwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	4 188	4 811	9 145	6 169	6 419	8 083	8 083	5 046	5 041	4 745
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**4 188**	**4 811**	**9 145**	**6 169**	**6 419**	**8 083**	**8 083**	**5 046**	**5 041**	**4 745**
Application of cash and investments											
Trade payables from Non-exchange transactions: Oth		–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2	–	–		–	–	–	–	–	–	–
Other working capital requirements	3	(446)	(4 370)	2 522	673	687	1 882	1 882	2 189	1 952	1 652
Other provisions		–	–		2 830	2 830	2 830	2 830	2 833	2 949	3 070
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–		–	–	–	–	–	–	–
Total Application of cash and investments:		**(446)**	**(4 370)**	**2 522**	**3 503**	**3 517**	**4 712**	**4 712**	**5 022**	**4 900**	**4 721**
Surplus(shortfall)		**4 634**	**9 182**	**6 623**	**2 667**	**2 902**	**3 371**	**3 371**	**24**	**140**	**23**

From the above table the cash and investments available total R 24 358 in the 2023/24 financial year and decreases to R 23 142 by 2025/26, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. For the purpose of the cash backed reserves and accumulated surplus reconciliation a provision equivalent to one month's operational expenditure has been provided for. It needs to be noted that although this can be considered prudent, the desired cash levels should be 60 days to ensure continued liquidity of the municipality.
- Most reserve fund cash-backing is discretionary in nature, but the reserve funds are not available to support a budget unless they are cash-backed. The reserve funds are fully cash-backed. The level of cash-backing is directly informed by the municipality's cash backing policy.

It can be concluded that the municipality has a surplus against the cash backed and accumulated surpluses reconciliation.

The following graph supplies an analysis of the trends relating cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven-year perspective.

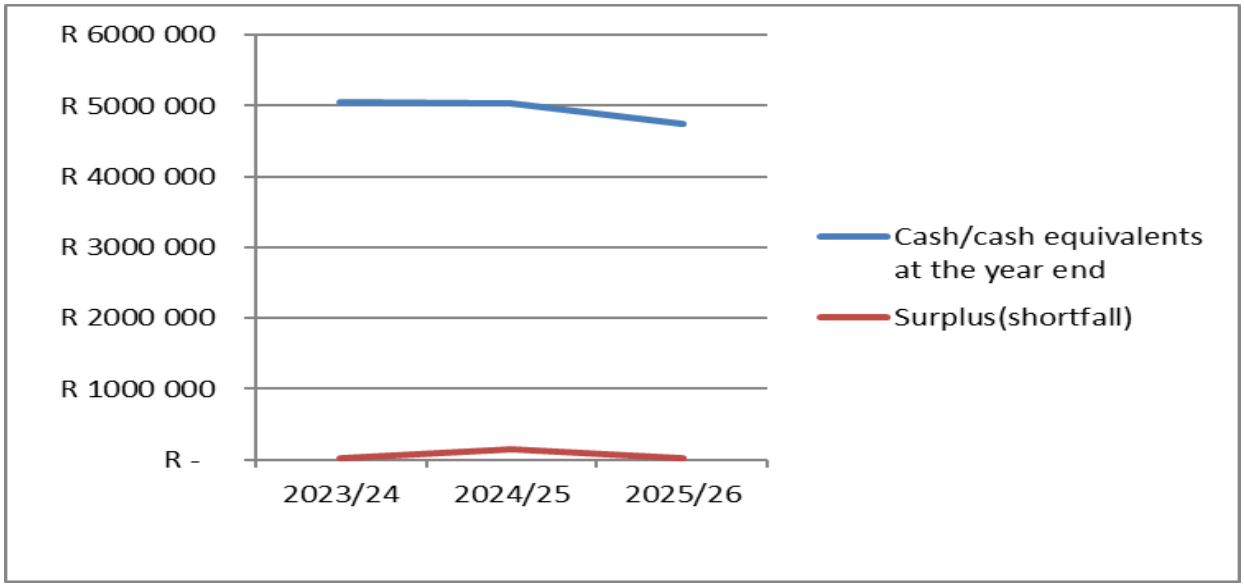


Figure 8 Cash and cash equivalents / Cash backed reserves and accumulated funds

2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 33 MBRR SA10 – Funding compliance measurement

DC6 Namakwa Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	4 188	4 811	9 145	6 169	6 419	8 083	8 083	5 046	5 041	4 745
Cash + investments at the yr end less applications - R'000	18(1)b	2	4 634	9 182	6 623	2 667	2 902	3 371	3 371	24	140	23
Cash year end/monthly employee/supplier payments	18(1)b	3	0.9	1.0	1.9	1.0	1.1	1.3	1.3	0.9	0.8	0.8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	1 266	(3 368)	308	(1 679)	(927)	(927)	(927)	(2 521)	(1 799)	(2 031)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	102.9%	168.6%	268.6%	116.5%	115.7%	115.7%	115.7%	100.5%	96.5%	96.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	267.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(4.0%)	(78.8%)	103.5%	0.0%	(34.7%)	0.0%	(10.4%)	27.1%	23.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	6.8%	12.3%	11.5%	11.4%	8.8%	11.2%	13.4%	15.8%	20.4%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

2.6.5.1 Cash/cash equivalent position

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

If the municipality's forecast cash position is negative, for any year of the medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short-term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2023/24 MTREF shows R5.05 million, R5.04 million and R4.75 million for each respective financial year.

2.6.5.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 16, on page 22. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.5.3 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. For the 2023/24 MTREF the indicative outcome is a deficit of R2.52 million and a deficit of R1.80 million and R2.03 million in the outer years.

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

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Namakwa District Municipality has budgeted for all transfers.

2.6.5.5 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 47 MBRR SA34C on page 71.

2.6.5.6 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table 46 MBRR SA34b on page 70.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 34 MBRR SA19 - Expenditure on transfers and grant programmes

DC6 Namakwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**56 549**	**56 450**	**57 360**	**61 911**	**61 911**	**61 911**	**63 684**	**65 577**	**67 952**
Local Government Equitable Share		51 321	51 321	52 385	55 849	55 849	55 849	57 516	60 219	62 348
Local Government Financial Management Gra		1 300	2 199	2 001	1 883	1 883	1 883	2 100	2 100	2 200
Municipal Systems Improvement		–	–	7	–	–	–	–	–	–
Health Inspector's Subsidy		–	–	–	–		–	–	–	–
Road Asset Management Systems Grant		2 928	2 930	2 967	3 106	3 106	3 106	3 118	3 258	3 404
Municipal Disaster Relief Grant		1 000	–	–	–	–	–	–	–	–
Expanded Public Works Programme		–	–	–	1 073	1 073	1 073	950	–	–
Provincial Government:		**1 840**	**2 606**	**953**	**2 323**	**1 660**	**1 660**	**270**	**250**	**250**
Civil Defence Subsidy		263	–	–	–	10	10	20	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Fire Equipment Grant		12	–	–	–	–	–	–	–	–
IDP/LDO		–	–	–	–	–	–	–	–	–
Capacity Building		–	2 606	953	2 323	–	–	–	–	–
NC Housing		–	–	–	–	–	–	–	–	–
Khotso Pula Nala		–	–	–	–	–	–	–	–	–
Economic Development & Tourism		430	–	–	–	1 000	1 000	–	–	–
Health		636	–	–	–	400	400	–	–	–
Housing		500	–	–	–	250	250	250	250	250
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		**3 816**	**1 575**	**2 096**	**4 701**	**5 359**	**5 359**	**1 415**	**1 415**	**1 061**
Public Sector SETA		3 010	873	–	–	517	517	–	–	–
Local Government, Water and Related Services S		–	701	158	4 134	4 842	4 842	1 415	1 415	1 061
Construction Education and Training SETA		–	–	1 938	567	–	–	–	–	–
Training Reserve (SETA)		806	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**62 205**	**60 631**	**60 408**	**68 935**	**68 930**	**68 930**	**65 369**	**67 242**	**69 263**
Capital Transfers and Grants										
National Government:		**900**	**–**	**–**	**217**	**217**	**217**	**–**	**–**	**–**
Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		900	–	–	217	217	217	–	–	–
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Civil Defence Subsidy		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Sector SETA		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**900**	**–**	**–**	**217**	**217**	**217**	**–**	**–**	**–**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**63 105**	**60 631**	**60 408**	**69 152**	**69 147**	**69 147**	**65 369**	**67 242**	**69 263**

Table 35 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

DC6 Namakwa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		51 496	56 450	57 360	61 911	62 011	62 011	63 684	65 577	67 952
Conditions met - transferred to revenue		**51 496**	**56 450**	**57 360**	**61 911**	**62 011**	**62 011**	**63 684**	**65 577**	**67 952**
Conditions still to be met - transferred to liabilities		–	–							
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		1 840	2 606	953	2 323	1 660	1 660	270	250	250
Conditions met - transferred to revenue		**1 840**	**2 606**	**953**	**2 323**	**1 660**	**1 660**	**270**	**250**	**250**
Conditions still to be met - transferred to liabilities		–	–							
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–							
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		3 816	1 575	2 096	3 628	5 359	5 359	1 415	1 415	1 061
Conditions met - transferred to revenue		**3 816**	**1 575**	**2 096**	**3 628**	**5 359**	**5 359**	**1 415**	**1 415**	**1 061**
Conditions still to be met - transferred to liabilities		–	–							
Total operating transfers and grants revenue		**57 152**	**60 631**	**60 408**	**67 862**	**69 030**	**69 030**	**65 369**	**67 242**	**69 263**
Total operating transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	58	217	217	217	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**58**	**217**	**217**	**217**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–							
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–							
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–							
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–							
Total capital transfers and grants revenue		**–**	**–**	**58**	**217**	**217**	**217**	**–**	**–**	**–**
Total capital transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**57 152**	**60 631**	**60 467**	**68 079**	**69 247**	**69 247**	**65 369**	**67 242**	**69 263**
TOTAL TRANSFERS AND GRANTS - CTBM		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

2.8 Councillor and employee benefits

Table 36 MBRR SA22 - Summary of Councillor and staff benefits

DC6 Namakwa - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 376	2 722	2 999	3 380	3 594	3 594	3 697	3 808	3 922
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		560	–	638	712	614	614	552	569	586
Cellphone Allowance		266	266	334	355	343	343	355	355	355
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	610	–	–	–	–	–	–	–
Sub Total - Councillors		**3 202**	**3 597**	**3 972**	**4 448**	**4 551**	**4 551**	**4 605**	**4 732**	**4 863**
% increase	4		**12.3%**	**10.4%**	**12.0%**	**2.3%**	**–**	**1.2%**	**2.8%**	**2.8%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 702	4 286	3 634	5 049	4 208	4 208	4 817	5 048	5 276
Pension and UIF Contributions		506	489	575	400	415	415	434	455	476
Medical Aid Contributions		149	157	160	170	166	166	164	172	179
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		208	219	265	187	188	188	204	214	223
Motor Vehicle Allowance	3	502	520	583	468	468	468	552	578	605
Cellphone Allowance	3	42	42	42	36	36	36	54	57	59
Housing Allowances	3	25	25	25	19	19	19	13	13	14
Other benefits and allowances	3	–	44	2	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	18	47	–	–	–	40	–	–
Post-retirement benefit obligations	6	749	3 246	657	689	689	689	726	761	795
Sub Total - Senior Managers of Municipality		**5 883**	**9 045**	**5 989**	**7 018**	**6 189**	**6 189**	**7 004**	**7 298**	**7 627**
% increase	4		**53.8%**	**(33.8%)**	**17.2%**	**(11.8%)**	**–**	**13.2%**	**4.2%**	**4.5%**
Other Municipal Staff										
Basic Salaries and Wages		16 600	22 848	19 304	24 836	24 343	24 343	25 403	26 084	27 258
Pension and UIF Contributions		3 411	3 409	3 999	4 528	4 418	4 418	4 724	4 951	5 174
Medical Aid Contributions		3 572	1 257	3 763	3 988	3 747	3 747	4 211	4 414	4 612
Overtime		275	–	344	–	131	131	10	10	11
Performance Bonus		1 238	1 565	1 648	1 961	1 937	1 937	2 004	2 100	2 195
Motor Vehicle Allowance	3	1 986	1 920	1 882	2 017	1 940	1 940	2 070	2 070	2 070
Cellphone Allowance	3	143	159	159	144	141	141	138	138	138
Housing Allowances	3	563	567	571	610	569	569	591	591	591
Other benefits and allowances	3	61	688	10	20	106	106	170	170	170
Payments in lieu of leave		–	126	–	–	–	–	–	–	–
Long service awards		377	244	453	426	474	474	403	464	485
Post-retirement benefit obligations	6	1 293	1 271	1 548	1 604	1 777	1 777	1 885	1 975	2 064
Sub Total - Other Municipal Staff		**29 518**	**34 053**	**33 681**	**40 134**	**39 582**	**39 582**	**41 610**	**42 968**	**44 768**
% increase	4		**15.4%**	**(1.1%)**	**19.2%**	**(1.4%)**	**–**	**5.1%**	**3.3%**	**4.2%**
Total Parent Municipality		**38 603**	**46 696**	**43 641**	**51 600**	**50 323**	**50 323**	**53 218**	**54 998**	**57 258**
			21.0%	**(6.5%)**	**18.2%**	**(2.5%)**	**–**	**5.8%**	**3.3%**	**4.1%**
TOTAL SALARY, ALLOWANCES & BENEFITS		**38 603**	**46 696**	**43 641**	**51 600**	**50 323**	**50 323**	**53 218**	**54 998**	**57 258**
% increase	4		**21.0%**	**(6.5%)**	**18.2%**	**(2.5%)**	**–**	**5.8%**	**3.3%**	**4.1%**
TOTAL MANAGERS AND STAFF	5,7	**35 401**	**43 098**	**39 670**	**47 152**	**45 771**	**45 771**	**48 614**	**50 266**	**52 395**

Table 37 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

DC6 Namakwa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		730 629	–	44 400			775 029
Chief Whip			–	–	–			–
Executive Mayor			913 286	–	44 400			957 686
Deputy Executive Mayor			–	–	–			–
Executive Committee			503 106	–	139 932			643 038
Total for all other councillors			1 550 024	–	678 821			2 228 845
Total Councillors	8	–	**3 697 045**	**–**	**907 553**			**4 604 598**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			801 664	165 977	138 000	56 440		1 162 081
Chief Finance Officer			1 245 163	208 282	108 264	57 569		1 619 278
Director: Corporate Services			1 097 369	144 694	132 264	95 658		1 469 985
Director: Economic Development, Tourism and Projects			937 319	63 330	–	–		1 000 649
Director: Municipal Support Unit			735 676	15 977	240 000	34 330		1 025 983
Post-retirement Benefit			–	726 092	–	–		726 092
Total Senior Managers of the Municipality	8,10	–	**4 817 191**	**1 324 352**	**618 528**	**243 997**		**7 004 068**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**8 514 236**	**1 324 352**	**1 526 081**	**243 997**		**11 608 666**

Table 38 MBRR SA24 – summary of personnel numbers

DC6 Namakwa - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2021/22			Current Year 2022/23			Budget Year 2023/24		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		15	2	13	15	2	13	19	2	17
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	4	3	1	4	3	1	4	3	1
Other Managers	7	4	4	–	4	4	–	5	5	–
Professionals		*23*	*9*	*14*	*23*	*9*	*14*	*3*	*3*	–
Finance		15	2	13	15	2	13	2	2	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	1	1	–
Roads		4	3	1	4	3	1	–	–	–
Electricity		4	4	–	4	4	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Technicians		*9*	*9*	–	*9*	*9*	–	*4*	*4*	–
Finance		2	2	–	2	2	–	2	2	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		2	2	–	2	2	–			
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		5	5	–	5	5	–	2	2	–
Clerks (Clerical and administrative)		48	28	20	48	28	20	77	68	9
Service and sales workers		5	4	1	5	4	1	–	–	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		–	–	–	–	–	–	–	–	–
Elementary Occupations		4	3	–	4	3	–	–	–	–
TOTAL PERSONNEL NUMBERS	9	**112**	**62**	**49**	**112**	**62**	**49**	**112**	**85**	**27**
% increase					–	–	–	–	37.1%	(44.9%)
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10	**10**	**10**	**–**	**10**	**10**	**–**	**12**	**10**	**2**
Human Resources personnel headcount	8, 10	**4**	**4**	**–**	**4**	**4**	**–**	**2**	**2**	**–**

2.9 Monthly targets for revenue, expenditure and cash flow

Table 39 MBRR SA25 - Budgeted monthly revenue and expenditure

DC6 Namakwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue																
Exchange Revenue																
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		648	648	648	648	648	648	648	648	648	648	648	648	7 781	7 923	8 074
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		6	6	6	6	6	6	6	6	6	6	6	6	74	78	82
Interest earned from Current and Non Current Ass		122	122	122	122	122	122	122	122	122	122	122	122	1 466	1 284	1 102
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		118	118	118	118	118	118	118	118	118	118	118	118	1 413	1 482	1 552
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		77	77	77	77	77	77	77	77	77	77	77	77	930	974	1 018
Non-Exchange Revenue																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		25 566	2 682	120	120	19 056	120	120	1 051	14 404	120	120	1 893	65 369	67 242	69 263
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and		**26 538**	**3 654**	**1 092**	**1 092**	**20 028**	**1 092**	**1 092**	**2 023**	**15 376**	**1 092**	**1 092**	**2 865**	**77 033**	**78 983**	**81 091**
Expenditure																
Employee related costs		4 051	4 051	4 051	4 051	4 051	4 051	4 051	4 051	4 051	4 051	4 051	4 051	48 614	50 266	52 395
Remuneration of councillors		384	384	384	384	384	384	384	384	384	384	384	384	4 605	4 732	4 863
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		14	14	14	14	14	14	14	14	14	14	14	14	173	178	182
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		90	90	90	90	90	90	90	90	90	90	90	90	1 077	1 093	1 093
Interest		11	11	11	11	11	11	11	11	11	11	11	11	132	132	132
Contracted services		1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	13 054	12 586	12 501
Transfers and subsidies		48	48	48	48	48	48	48	48	48	48	48	48	581	581	581
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		943	943	943	943	943	943	943	943	943	943	943	943	11 318	11 214	11 374
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**79 554**	**80 782**	**83 122**
Surplus/(Deficit)		**19 909**	**(2 976)**	**(5 538)**	**(5 538)**	**13 398**	**(5 538)**	**(5 538)**	**(4 606)**	**8 746**	**(5 538)**	**(5 538)**	**(3 765)**	**(2 521)**	**(1 799)**	**(2 031)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**19 909**	**(2 976)**	**(5 538)**	**(5 538)**	**13 398**	**(5 538)**	**(5 538)**	**(4 606)**	**8 746**	**(5 538)**	**(5 538)**	**(3 765)**	**(2 521)**	**(1 799)**	**(2 031)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**19 909**	**(2 976)**	**(5 538)**	**(5 538)**	**13 398**	**(5 538)**	**(5 538)**	**(4 606)**	**8 746**	**(5 538)**	**(5 538)**	**(3 765)**	**(2 521)**	**(1 799)**	**(2 031)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**19 909**	**(2 976)**	**(5 538)**	**(5 538)**	**13 398**	**(5 538)**	**(5 538)**	**(4 606)**	**8 746**	**(5 538)**	**(5 538)**	**(3 765)**	**(2 521)**	**(1 799)**	**(2 031)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**19 909**	**(2 976)**	**(5 538)**	**(5 538)**	**13 398**	**(5 538)**	**(5 538)**	**(4 606)**	**8 746**	**(5 538)**	**(5 538)**	**(3 765)**	**(2 521)**	**(1 799)**	**(2 031)**

Table 40 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

DC6 Namakwa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote																
Vote 1 - Municipal Manager		1 521	429	–	–	1 539	–	–	–	1 235	–	–	(123)	4 601	3 903	4 081
Vote 2 - Manager: Corporate Services		118	118	118	118	118	118	118	118	118	118	118	118	1 413	1 482	1 552
Vote 3 - Manager: Economic Development		2 434	510	260	260	260	260	260	1 192	260	260	260	272	6 488	6 628	6 774
Vote 4 - Manager: Environmental Health		11	11	11	11	11	11	11	11	11	11	11	11	133	118	124
Vote 5 - Manager: Finance		21 879	2 011	128	128	17 526	128	128	128	13 178	128	128	2 012	57 505	59 778	61 651
Vote 6 - Manager: Roads		68	68	68	68	68	68	68	68	68	68	68	68	817	856	895
Vote 7 - Manager: Municipal Support Unit		506	506	506	506	506	506	506	506	506	506	506	506	6 077	6 218	6 016
Total Revenue by Vote		**26 538**	**3 654**	**1 092**	**1 092**	**20 028**	**1 092**	**1 092**	**2 023**	**15 376**	**1 092**	**1 092**	**2 865**	**77 033**	**78 983**	**81 091**
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		1 601	1 601	1 601	1 601	1 601	1 601	1 601	1 601	1 601	1 601	1 601	1 601	19 215	18 454	18 978
Vote 2 - Manager: Corporate Services		1 315	1 315	1 315	1 315	1 315	1 315	1 315	1 315	1 315	1 315	1 315	1 315	15 779	16 549	17 138
Vote 3 - Manager: Economic Development		1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	14 979	15 421	15 918
Vote 4 - Manager: Environmental Health		947	947	947	947	947	947	947	947	947	947	947	947	11 361	11 713	12 133
Vote 5 - Manager: Finance		742	742	742	742	742	742	742	742	742	742	742	742	8 906	9 073	9 461
Vote 6 - Manager: Roads		68	68	68	68	68	68	68	68	68	68	68	68	817	856	895
Vote 7 - Manager: Municipal Support Unit		708	708	708	708	708	708	708	708	708	708	708	708	8 496	8 716	8 598
Total Expenditure by Vote		**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**79 554**	**80 782**	**83 122**
Surplus/(Deficit) before assoc.		**19 909**	**(2 976)**	**(5 538)**	**(5 538)**	**13 398**	**(5 538)**	**(5 538)**	**(4 606)**	**8 746**	**(5 538)**	**(5 538)**	**(3 765)**	**(2 521)**	**(1 799)**	**(2 031)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**19 909**	**(2 976)**	**(5 538)**	**(5 538)**	**13 398**	**(5 538)**	**(5 538)**	**(4 606)**	**8 746**	**(5 538)**	**(5 538)**	**(3 765)**	**(2 521)**	**(1 799)**	**(2 031)**

Table 41 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

DC6 Namakwa - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																
Governance and administration		**24 025**	**3 065**	**752**	**752**	**19 689**	**752**	**752**	**752**	**15 037**	**752**	**752**	**2 513**	**69 596**	**71 381**	**73 299**
Executive and council		1 521	429	–	–	1 539	–	–	–	1 235	–	–	(123)	4 601	3 903	4 081
Finance and administration		22 503	2 635	752	752	18 150	752	752	752	13 802	752	752	2 636	64 995	67 478	69 218
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**11**	**261**	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**383**	**368**	**374**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		11	11	11	11	11	11	11	11	11	11	11	11	133	118	124
Housing		–	250	–	–	–	–	–	–	–	–	–	–	250	250	250
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**2 502**	**328**	**328**	**328**	**328**	**328**	**328**	**1 260**	**328**	**328**	**328**	**340**	**7 055**	**7 234**	**7 418**
Planning and development		2 174	–	–	–	–	–	–	932	–	–	–	12	3 118	3 258	3 404
Road transport		68	68	68	68	68	68	68	68	68	68	68	68	817	856	895
Environmental protection		260	260	260	260	260	260	260	260	260	260	260	260	3 120	3 120	3 120
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional		**26 538**	**3 654**	**1 092**	**1 092**	**20 028**	**1 092**	**1 092**	**2 023**	**15 376**	**1 092**	**1 092**	**2 865**	**77 033**	**78 983**	**81 091**
Expenditure - Functional																
Governance and administration		**4 366**	**4 366**	**4 366**	**4 366**	**4 366**	**4 366**	**4 366**	**4 366**	**4 366**	**4 366**	**4 366**	**4 366**	**52 397**	**52 791**	**54 176**
Executive and council		1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	18 047	17 269	17 750
Finance and administration		2 765	2 765	2 765	2 765	2 765	2 765	2 765	2 765	2 765	2 765	2 765	2 765	33 181	34 338	35 198
Internal audit		97	97	97	97	97	97	97	97	97	97	97	97	1 168	1 185	1 228
Community and public safety		**948**	**948**	**948**	**948**	**948**	**948**	**948**	**948**	**948**	**948**	**948**	**948**	**11 371**	**11 731**	**12 158**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		411	411	411	411	411	411	411	411	411	411	411	411	4 929	5 065	5 257
Housing		68	68	68	68	68	68	68	68	68	68	68	68	812	848	883
Health		469	469	469	469	469	469	469	469	469	469	469	469	5 630	5 818	6 019
Economic and environmental services		**1 156**	**1 156**	**1 156**	**1 156**	**1 156**	**1 156**	**1 156**	**1 156**	**1 156**	**1 156**	**1 156**	**1 156**	**13 872**	**14 264**	**14 711**
Planning and development		761	761	761	761	761	761	761	761	761	761	761	761	9 133	9 458	9 840
Road transport		68	68	68	68	68	68	68	68	68	68	68	68	817	856	895
Environmental protection		327	327	327	327	327	327	327	327	327	327	327	327	3 922	3 950	3 977
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		**160**	**160**	**160**	**160**	**160**	**160**	**160**	**160**	**160**	**160**	**160**	**160**	**1 914**	**1 996**	**2 076**
Total Expenditure - Functional		**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**6 629**	**79 554**	**80 782**	**83 122**
Surplus/(Deficit) before assoc.		**19 909**	**(2 976)**	**(5 538)**	**(5 538)**	**13 398**	**(5 538)**	**(5 538)**	**(4 606)**	**8 746**	**(5 538)**	**(5 538)**	**(3 765)**	**(2 521)**	**(1 799)**	**(2 031)**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**19 909**	**(2 976)**	**(5 538)**	**(5 538)**	**13 398**	**(5 538)**	**(5 538)**	**(4 606)**	**8 746**	**(5 538)**	**(5 538)**	**(3 765)**	**(2 521)**	**(1 799)**	**(2 031)**

Table 42 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

DC6 Namakwa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Manager: Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Manager: Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Manager: Environmental Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Manager: Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Manager: Roads		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Manager: Municipal Support Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Manager: Corporate Services		-	25	50	220	-	-	-	-	-	-	-	-	295	-	-
Vote 3 - Manager: Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Manager: Environmental Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Manager: Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Manager: Roads		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Manager: Municipal Support Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	25	50	220	-	-	-	-	-	-	-	-	295	-	-
Total Capital Expenditure	2	-	25	50	220	-	-	-	-	-	-	-	-	295	-	-

Table 43 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

DC6 Namakwa - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1															
Governance and administration		–	25	50	220	–	–	–	–	–	–	–	–	295	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	25	50	220	–	–	–	–	–	–	–	–	295	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	–	25	50	220	–	–	–	–	–	–	–	–	295	–	–
Funded by:																
National Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		–	25	50	220	–	–	–	–	–	–	–	–	295	–	–
Total Capital Funding		–	25	50	220	–	–	–	–	–	–	–	–	295	–	–

Table 44 MBRR SA30 - Budgeted monthly cash flow

DC6 Namakwa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source													1		
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	118	118	118	118	118	118	118	118	118	118	118	118	1 413	1 482	1 552
Interest earned - external investments	122	122	122	122	122	122	122	122	122	122	122	122	1 466	1 284	1 102
Interest earned - outstanding debtors	6	6	6	6	6	6	6	6	6	6	6	6	74	78	82
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	5 447	5 447	5 447	5 447	5 447	5 447	5 447	5 447	5 447	5 447	5 447	5 447	65 369	67 242	69 263
Other revenue	736	736	736	736	736	736	736	736	736	736	736	736	8 835	8 607	8 779
Cash Receipts by Source	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**77 157**	**78 693**	**80 777**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**6 430**	**77 157**	**78 693**	**80 777**
Cash Payments by Type															
Employee related costs	4 150	4 150	4 150	4 150	4 150	4 150	4 150	4 150	4 150	4 150	4 150	4 150	49 806	49 275	51 359
Remuneration of councillors	384	384	384	384	384	384	384	384	384	384	384	384	4 605	4 732	4 863
Finance charges	11	11	11	11	11	11	11	11	11	11	11	11	132	132	132
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	14	14	14	14	14	14	14	14	14	14	14	14	173	178	182
Contracted services	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	13 054	12 586	12 501
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	48	48	48	48	48	48	48	48	48	48	48	48	581	581	581
Other expenditure	943	943	943	943	943	943	943	943	943	943	943	943	11 318	11 214	11 374
Cash Payments by Type	**6 639**	**6 639**	**6 639**	**6 639**	**6 639**	**6 639**	**6 639**	**6 639**	**6 639**	**6 639**	**6 639**	**6 639**	**79 669**	**78 699**	**80 994**
Other Cash Flows/Payments by Type															
Capital assets	–	25	50	220	–	–	–	–	–	–	–	–	295	–	–
Repayment of borrowing	19	19	19	19	19	19	19	19	19	19	19	19	230	–	80
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**6 658**	**6 683**	**6 708**	**6 878**	**6 658**	**6 658**	**6 658**	**6 658**	**6 658**	**6 658**	**6 658**	**6 658**	**80 194**	**78 699**	**81 074**
NET INCREASE/(DECREASE) IN CASH HELD	**(228)**	**(253)**	**(278)**	**(448)**	**(228)**	**(228)**	**(228)**	**(228)**	**(228)**	**(228)**	**(228)**	**(228)**	**(3 037)**	**(5)**	**(296)**
Cash/cash equivalents at the month/year begin:	8 083	7 854	7 601	7 322	6 874	6 646	6 417	6 189	5 960	5 732	5 503	5 275	8 083	5 046	5 041
Cash/cash equivalents at the month/year end:	7 854	7 601	7 322	6 874	6 646	6 417	6 189	5 960	5 732	5 503	5 275	5 046	5 046	5 041	4 745

2.10 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.11 Capital expenditure details

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

Table 45 MBRR SA 34a - Capital expenditure on new assets by asset class

DC6 Namakwa - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other assets		–	20	60	–	–	–	50	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	20	60	–	–	–	50	–	–
Staff Housing		–	20	60	–	–	–	50	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	62	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	62	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	62	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		179	966	476	426	442	442	245	–	–
Computer Equipment		179	966	476	426	442	442	245	–	–
Furniture and Office Equipment		58	7	6	–	440	440	–	–	–
Furniture and Office Equipment		58	7	6	–	440	440	–	–	–
Machinery and Equipment		12	39	67	24	24	24	–	–	–
Machinery and Equipment		12	39	67	24	24	24	–	–	–
Transport Assets		–	–	–	–	700	700	–	–	–
Transport Assets					–	700	700	–	–	–
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	**249**	**1 095**	**609**	**450**	**1 606**	**1 606**	**295**	**–**	**–**

Table 46 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

DC6 Namakwa - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on rerenewalal of exis	1	–	–	–	–	–	–	–	–	–

Table 47 MBRR SA34c - Repairs and maintenance expenditure by asset class

DC6 Namakwa - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other assets		**302**	**439**	**408**	**381**	**374**	**374**	**312**	**321**	**329**
Operational Buildings		302	439	408	381	374	374	312	321	329
Municipal Offices		302	439	408	381	374	374	312	321	329
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		33	3	37	38	63	63	65	67	68
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		33	3	37	38	63	63	65	67	68
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		33	3	37	38	63	63	65	67	68
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		46	50	122	198	68	68	254	260	267
Computer Equipment		46	50	122	198	68	68	254	260	267
Furniture and Office Equipment		3	5	4	11	6	6	6	6	6
Furniture and Office Equipment		3	5	4	11	6	6	6	6	6
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		102	339	115	118	126	126	129	133	136
Transport Assets		102	339	115	118	126	126	129	133	136
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	**486**	**836**	**686**	**746**	**636**	**636**	**766**	**786**	**806**

Table 48 MBRR SA35 - Future financial implications of the capital budget

DC6 Namakwa - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
Capital expenditure	1							
Vote 1 - Municipal Manager		–	–	–	–	–	–	–
Vote 2 - Manager: Corporate Services		295	–	–	–	–	–	–
Vote 3 - Manager: Economic Development		–	–	–	–	–	–	–
Vote 4 - Manager: Environmental Health		–	–	–	–	–	–	–
Vote 5 - Manager: Finance		–	–	–	–	–	–	–
Vote 6 - Manager: Roads		–	–	–	–	–	–	–
Vote 7 - Manager: Municipal Support Unit		–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–
List entity summary if applicable					–	–	–	–
Total Capital Expenditure		**295**	**–**	**–**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Municipal Manager		–	–	–	–	–	–	–
Vote 2 - Manager: Corporate Services		–	–	–	–	–	–	–
Vote 3 - Manager: Economic Development		–	–	–	–	–	–	–
Vote 4 - Manager: Environmental Health		–	–	–	–	–	–	–
Vote 5 - Manager: Finance		–	–	–	–	–	–	–
Vote 6 - Manager: Roads		–	–	–	–	–	–	–
Vote 7 - Manager: Municipal Support Unit		–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–
List entity summary if applicable		–	–	–	–	–	–	–
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue		–	–	–	–	–	–	–
Service charges - Electricity		–	–	–	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–
Service charges - Waste Management		–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–
List other revenues sources if applicable		–	–	–	–	–	–	–
List entity summary if applicable		–	–	–	–	–	–	–
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		**295**	**–**	**–**	**–**	**–**	**–**	**–**

Table 49 MBRR SA36 - Detailed capital budget per municipal vote

DC6 Namakwa - Supporting Table SA36 Detailed capital budget

R thousand								2023/24 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:										
List all capital projects grouped by Function										
Administrative And Corporate Support	P-Cnin Computer Equip	*Computer Equipment*	R-WHOLE OF THE DISTRICT	0	*0*	–	–	245	–	–
Finance	P-Cnin Computer Equip	*Computer Equipment*	R-ADMIN OR HEAD OFFICE	0	*0*	–	–	–	–	–
Fleet Management	P-Cnin Computer Equip	*Computer Equipment*	R-WHOLE OF THE DISTRICT	0	*0*	–	–	–	–	–
Health Services	P-Cnin Computer Equip	*Computer Equipment*	R-ADMIN OR HEAD OFFICE	0	*0*	–	–	–	–	–
Property Services	P-Cnin Machinery & Equip	*Machinery And Equipment*	R-ADMIN OR HEAD OFFICE	0	*0*	–	–	50	–	–
Tourism	P-Cnin Computer Equip	*Computer Equipment*	R-WHOLE OF THE DISTRICT	0	*0*	–	–	–	–	–
Fleet Management	P-Cnin Transport Assets	*Computer Equipment*	R-WHOLE OF THE DISTRICT	*0*	*0*	–	–	–	–	–
Parent Capital expenditure						–	–	295	–	–
Entities:										
List all capital projects grouped by Entity										
Entity A										
Water project A										
Entity B										
Electricity project B										
Entity Capital expenditure						–	–	–	–	–
Total Capital expenditure						–	–	295	–	–

Table 50 MBRR SA37 - Projects delayed from previous financial year

DC6 Namakwa - Supporting Table SA37 Projects delayed from previous financial years

R thousand													Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Previous target year to complete	Original Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:																	
List all capital projects grouped by Function																	
None																	
Entities:																	
List all capital projects grouped by Entity																	
Entity Name																	
Project name																	

2.12 Legislation compliance status

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

1. ***In year reporting***
   Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved. Monthly reporting is done in a Budget and Treasury Committee meeting held within 10 working days after month end.

2. ***Budget and Treasury Office***
   The Budget and Treasury Office has been established in accordance with the MFMA.

3. ***Audit Committee***
   An Audit Committee has been established and is fully functional.

4. ***Service Delivery and Implementation Plan***
   The detail SDBIP document is at a draft stage and will be finalised after approval of the 2023/24 MTREF in May 2023 directly aligned and informed by the 2023/24 MTREF.

5. ***Annual Report***
   Annual Report is compiled in terms of the MFMA and National Treasury requirements.

6. ***MFMA Training***
   All relevant employees still requiring unit standards were included in the MFMP training and the training program is completed. Delegates are now in the finalization process of submitting portfolio of evidence for moderation by the service provider. The Senior Manager: Municipal Support Unit and the SCM practitioner was enrolled for the MFMP.

2.13 Other supporting documents

Table 51 MBRR Table SA1 - Supporting detail to budgeted financial performance

DC6 Namakwa - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		–	–	–	–	–	–	–	–	–	–
Net Property Rates		–	–	–	–	–	–	–	–	–	–
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - Electricity		–	–	–	–	–	–	–	–	–	–
Service charges - Water	6										
Total Service charges - Water		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - Water		–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	6										
Total refuse removal revenue		–	–	–	–	–	–	–	–	–	–
Total landfill revenue		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone ***(in excess of one removal a week to indigent households)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	24 777	27 134	27 134	29 886	28 551	28 551	28 551	30 220	31 132	32 533
Pension and UIF Contributions		3 603	3 898	3 898	4 928	4 833	4 833	4 833	5 158	5 406	5 649
Medical Aid Contributions		1 308	1 414	1 414	4 158	3 913	3 913	3 913	4 375	4 585	4 792
Overtime		–	308	308	–	131	131	131	10	10	11
Performance Bonus		1 661	1 784	1 784	2 148	2 126	2 126	2 126	2 208	2 314	2 418
Motor Vehicle Allowance		2 448	2 439	2 439	2 485	2 408	2 408	2 408	2 622	2 648	2 675
Cellphone Allowance		194	201	201	180	177	177	177	192	195	197
Housing Allowances		572	592	592	629	588	588	588	604	604	605
Other benefits and allowances		738	424	424	20	106	106	106	170	170	170
Payments in lieu of leave		372	126	126	–	–	–	–	–	–	–
Long service awards		205	262	262	426	474	474	474	443	464	485
Post-retirement benefit obligations	4	(477)	4 516	1 088	2 293	2 466	2 466	2 466	2 611	2 736	2 859
Entertainment		–	–		–	–	–	–	–	–	–
Scarcity		–	–		–	–	–	–	–	–	–
Acting and post related allowance		–	–		–	–	–	–	–	–	–
In kind benefits		–	–		–	–	–	–	–	–	–
sub-total	5	**35 401**	**43 098**	**39 670**	**47 152**	**45 771**	**45 771**	**45 771**	**48 614**	**50 266**	**52 395**
Less: Employees costs capitalised to PPE		–	–		–	–	–	–	–	–	–
Total Employee related costs	1	**35 401**	**43 098**	**39 670**	**47 152**	**45 771**	**45 771**	**45 771**	**48 614**	**50 266**	**52 395**
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		1 524	1 507	1 438	1 489	1 701	1 701	1 701	1 077	1 093	1 093
Lease amortisation		72	61	–	–	–	–	–	–	–	–
Capital asset impairment		30	11	–	–	–	–	–	–	–	–
Total Depreciation and amortisation	1	**1 626**	**1 580**	**1 438**	**1 489**	**1 701**	**1 701**	**1 701**	**1 077**	**1 093**	**1 093**
Bulk purchases - electricity											
Electricity bulk purchases		–	–		–	–	–	–	–	–	–
Total bulk purchases	1	–	–	–	–	–	–	–	–	–	–

Table 51 MBRR Table SA1 - Supporting detail to budgeted financial performance (Continued)

DC6 Namakwa - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Transfers and grants											
Cash transfers and grants		163	555	317	100	388	388	388	388	388	388
Non-cash transfers and grants		144	152	119	120	193	193	193	193	193	193
Total transfers and grants	1	**307**	**706**	**436**	**220**	**581**	**581**	**581**	**581**	**581**	**581**
Contracted services											
Outsourced Services		3 807	38	3 474	2 451	1 600	1 600	1 600	1 528	1 468	1 408
Consultants and Professional Services		10 816	8 367	4 632	14 059	14 553	14 553	14 553	10 387	9 974	9 924
Contractors		1 434	1 291	1 542	1 484	1 376	1 376	1 376	1 139	1 144	1 169
Total contracted services		**16 057**	**9 696**	**9 648**	**17 994**	**17 529**	**17 529**	**17 529**	**13 054**	**12 586**	**12 501**
Operational Costs											
Collection costs		–	–	–	–	–	–	–	–	–	–
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Audit fees		2 122	2 166	2 450	2 300	2 183	2 183	2 183	2 200	2 257	2 314
General expenses		(268)	414	1 146	2 398	2 839	2 839	2 839	2 634	2 441	2 479
Advertising, Publicity and Marketing		708	467	343	267	245	245	245	219	204	204
Communication		432	366	363	343	327	327	327	346	355	364
External Computer Service		612	771	737	757	1 031	1 031	1 031	1 036	1 063	1 090
Insurance		363	–	–	–	–	–	–	–	–	–
Management Fee		17	–	–	–	–	–	–	–	–	–
Municipal Services		995	962	996	988	1 028	1 028	1 028	1 057	1 084	1 112
Operating Leases		26	26	23	27	32	32	32	33	34	35
Other materials				–	–	–	–	–	–	–	–
Printing, Publications and Books		283	213	192	205	327	327	327	327	327	327
Travel and Subsistence		4 897	3 512	3 781	3 059	4 292	4 292	4 292	3 464	3 447	3 448
Total Operational Costs	1	**10 185**	**8 896**	**10 030**	**10 344**	**12 303**	**12 303**	**12 303**	**11 318**	**11 214**	**11 374**
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		–	–	–	–	–	–	–	1	1	1
Contracted Services		452	836	686	746	636	636	636	699	717	736
Other Expenditure		34	–	–	–	–	–	–	66	68	69
Total Repairs and Maintenance Expenditure	9	486	836	686	746	636	636	636	766	786	806
Inventory Consumed											
Inventory Consumed - Water		–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other		728	289	137	194	347	347	347	173	178	182
Total Inventory Consumed & Other Material		**728**	**289**	**137**	**194**	**347**	**347**	**347**	**173**	**178**	**182**

Table 52 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

DC6 Namakwa - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Manager: Corporate	Vote 3 - Manager: Economic	Vote 4 - Manager: Environment	Vote 5 - Manager: Finance	Vote 6 - Manager: Roads	Vote 7 - Manager: Municipal	Total
R thousand	1	R'000	R'000	R'000	R'000	R'000	R'000		R'000
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		–	–	3 120	–	–	–	4 661	**7 781**
Agency services		–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	–	–	74	–	–	**74**
Interest earned from Current and Non Current Assets		–	–	–	–	1 466	–	–	**1 466**
Dividends		–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	1 413	–	–	–	–	–	**1 413**
Licence and permits		–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	113	–	817	–	**930**
Non-Exchange Revenue									
Property rates		–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		4 601	–	3 368	20	55 965	–	1 415	**65 369**
Interest		–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	113	–	817	–	**930**
Gains on disposal of Assets		–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and cont		**4 601**	**1 413**	**6 488**	**245**	**57 505**	**1 634**	**6 077**	**77 963**
Expenditure									
Employee related costs		7 558	10 729	9 093	10 213	6 629	817	3 575	**48 614**
Remuneration of councillors		4 605	–	–	–	–	–	–	**4 605**
Bulk purchases - electricity		–	–	–	–	–	–	–	–
Inventory consumed		37	104	3	9	17	–	4	**173**
Debt impairment		–	–	–	–	–	–	–	–
Depreciation and amortisation		383	595	42	(95)	151	–	–	**1 077**
Interest		19	17	42	23	24	–	8	**132**
Contracted services		1 134	912	4 764	39	1 745	–	4 460	**13 054**
Transfers and subsidies		481	–	100	–	–	–	–	**581**
Irrecoverable debts written off		–	–	–	–	–	–	–	–
Operational costs		4 998	3 422	935	1 172	340	–	450	**11 318**
Losses on disposal of Assets		–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–
Total Expenditure		**19 215**	**15 779**	**14 979**	**11 361**	**8 906**	**817**	**8 496**	**79 554**
Surplus/(Deficit)		**(14 614)**	**(14 367)**	**(8 491)**	**(11 116)**	**48 600**	**817**	**(2 420)**	**(1 591)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(14 614)**	**(14 367)**	**(8 491)**	**(11 116)**	**48 600**	**817**	**(2 420)**	**(1 591)**

Table 53 MBRR Table SA3 – Supporting detail to Statement of Financial Position

DC6 Namakwa - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste		-	-	-	-	-	-	-	-	-	-
Waste Water		-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions		18 479	18 368	14 579	7 818	7 818	14 483	14 483	14 359	14 649	14 963
Gross: Trade and other receivables from exchange transactio		**18 479**	**18 368**	**14 579**	**7 818**	**7 818**	**14 483**	**14 483**	**14 359**	**14 649**	**14 963**
Less: Impairment for debt		**(14 265)**	**(14 148)**	**(14 092)**	**(5 987)**	**(5 987)**	**(13 287)**	**(13 287)**	**(13 287)**	**(13 287)**	**(13 287)**
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for Waste		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivalbes from exchange transactior		(14 265)	(14 148)	(14 092)	(5 987)	(5 987)	(13 287)	(13 287)	(13 287)	(13 287)	(13 287)
Total net Trade and other receivables from Exchange Transac		**4 213**	**4 219**	**487**	**1 831**	**1 831**	**1 196**	**1 196**	**1 072**	**1 362**	**1 676**
Receivables from non-exchange transactions											
Property rates		-	-	-	-	-	-	-	-	-	-
Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-	-
Net Property rates		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other receivables from non-exchange transactions		207	26	413	-	-	-	-	-	-	-
Impairment for other receivalbes from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		**207**	**26**	**413**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total net Receivables from non-exchange transactions		**207**	**26**	**413**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Consumables											
Standard Rated											
Opening Balance		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Acquisitions		728	289	137	194	347	347	347	173	178	182
Issues	7	(728)	(289)	(137)	(194)	(347)	(347)	(347)	(173)	(178)	(182)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		25 862	26 395	25 968	28 825	29 501	27 970	27 970	27 637	27 637	27 637
Leases recognised as PPE	3	–	–		–	–	–	–	–	–	–
Less: Accumulated depreciation		18 663	19 580	19 999	22 269	22 269	22 269	22 269	22 655	23 684	24 712
Total Property, plant and equipment (PPE)	2	**7 198**	**6 815**	**5 969**	**6 556**	**7 231**	**5 701**	**5 701**	**4 983**	**3 954**	**2 925**
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		–	–		–	–	–	–	–	–	–
Current portion of long-term liabilities		–	119		80	80	80	80	80	80	–
Total Current liabilities - Financial liabilities		**–**	**119**	**–**	**80**	**80**	**80**	**80**	**80**	**80**	**–**
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	5	4 102	2 788	4 939	2 806	2 806	3 266	3 266	3 266	3 266	3 266
Other trade payables from exchange transactions		–	–		–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditiona		917	491	688	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Other		–	–		–	–	–	–	–	–	–
VAT		248	216	469	–	–	–	–	–	–	–
Total Trade and other payables from exchange transactions	2	**5 267**	**3 494**	**6 095**	**2 806**	**2 806**	**3 266**	**3 266**	**3 266**	**3 266**	**3 266**
Non current liabilities - Financial liabilities											
Borrowing	4	234	45	45	240	230	230	230	–	–	–
Other financial liabilities		–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		**234**	**45**	**45**	**240**	**230**	**230**	**230**	**–**	**–**	**–**
Other non-current liabilities - non-current											
Retirement benefits		17 844	21 498	18 397	21 078	21 261	21 261	21 261	20 159	21 150	22 186
Refuse landfill site rehabilitation		–	–		–	–	–	–	–	–	–
Other		1 759	2 083	2 123	2 318	2 318	2 318	2 318	2 225	2 109	1 987
Total Other non-current liabilities - non-current		**19 603**	**23 581**	**20 520**	**23 396**	**23 579**	**23 579**	**23 579**	**22 384**	**23 259**	**24 174**
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		(10 824)	(8 820)	(11 993)	(12 813)	(12 813)	(11 549)	(11 549)	(14 686)	(17 207)	(19 006)
GRAP adjustments		–	–	–	–	–	(2 210)	(2 210)	–	–	–
Restated balance		(10 824)	(8 820)	(11 993)	(12 813)	(12 813)	(13 759)	(13 759)	(14 686)	(17 207)	(19 006)
Surplus/(Deficit)		1 266	(3 368)	308	(1 679)	(927)	(927)	(927)	(2 521)	(1 799)	(2 031)
Transfers to/from Reserves		176	(0)	496	–	–	–	–	–	–	–
Depreciation offsets			–		–	–	–	–	–	–	–
Other adjustments		274	728	(106)	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**(9 107)**	**(11 461)**	**(11 296)**	**(14 493)**	**(13 740)**	**(14 686)**	**(14 686)**	**(17 207)**	**(19 006)**	**(21 036)**
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		97	65	102	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**97**	**65**	**102**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**(9 010)**	**(11 396)**	**(11 194)**	**(14 493)**	**(13 740)**	**(14 686)**	**(14 686)**	**(17 207)**	**(19 006)**	**(21 036)**

Table 54 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

DC6 Namakwa - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population				127	116	–	–	–	–	–	–	–
Females aged 5 - 14				–	–	–	–	–	–	–	–	–
Males aged 5 - 14				–	–	–	–	–	–	–	–	–
Females aged 15 - 34				–	–	–	–	–	–	–	–	–
Males aged 15 - 34				–	–	–	–	–	–	–	–	–
Unemployment				–	–	–	–	–	–	–	–	–
Monthly household income (no. of households)	1, 12											
No income				–	–	–	–	–	–	–	–	–
R1 - R1 600				–	–	–	–	–	–	–	–	–
R1 601 - R3 200				–	–	–	–	–	–	–	–	–
R3 201 - R6 400				–	–	–	–	–	–	–	–	–
R6 401 - R12 800				–	–	–	–	–	–	–	–	–
R12 801 - R25 600				–	–	–	–	–	–	–	–	–
R25 601 - R51 200				–	–	–	–	–	–	–	–	–
R52 201 - R102 400				–	–	–	–	–	–	–	–	–
R102 401 - R204 800				–	–	–	–	–	–	–	–	–
R204 801 - R409 600				–	–	–	–	–	–	–	–	–
R409 601 - R819 200				–	–	–	–	–	–	–	–	–
> R819 200				–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)												
< R2 060 per household per month	13			–	–	–	–	–	–	–	–	–
Insert description	2			–	–	–	–	–	–	–	–	–
Household/demographics (000)												
Number of people in municipal area				126 514	115 842	–	–	–	–	–	–	–
Number of poor people in municipal area				–	–	–	–	–	–	–	–	–
Number of households in municipal area				36 445	29 694	–	–	–	–	–	–	–
Number of poor households in municipal area				–	–	–	–	–	–	–	–	–
Definition of poor household (R per month)				–	–	–	–	–	–	–	–	–
Housing statistics	3											
Formal				–	–	–	–	–	–	–	–	–
Informal				–	–	–	–	–	–	–	–	–
Total number of households			–	–	–	–	–	–	–	–	–	–
Dwellings provided by municipality	4			–	–	–	–	–	–	–	–	–
Dwellings provided by province/s				126 503	126 503	–	–	–	–	–	–	–
Dwellings provided by private sector	5			–	–	–	–	–	–	–	–	–
Total new housing dwellings			–	126 503	126 503	–	–	–	–	–	–	–
Economic	6											
Inflation/inflation outlook (CPIX)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates	7											
Property tax/service charges						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table 55 MBRR SA32 – List of external mechanisms

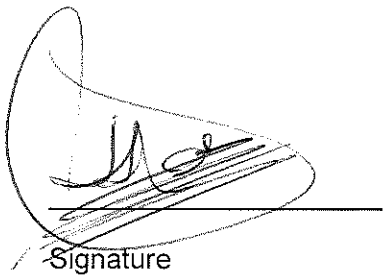
DC6 Namakwa - Supporting Table SA32 List of external mechanisms					
External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Business Connexions	Yrs	Unspecified	Financial system	3 months notice	
Nashua	Yrs	3	Providing photocopier machines	30 June 2025	
URB	Yrs	1	Providing telephone system	6 months notice	

2.14 Municipal manager's quality certificate

I ...**SYDNEY CHARLES ADAMS**....., Municipal Manager of Namakwa District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____**SYDNEY CHARLES ADAMS**_____

Municipal manager of Namakwa District Municipality (DC6)



Signature

Date __**31 March 2023**_____