



Nama Khoi Municipality

14 FEBRUARY 2014

The Mayor

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING
31 JANUARY 2014 (MONTHLY BUDGET STATEMENT) – 2013/2014 FINANCIAL YEAR**

1. PURPOSE

To comply with section 71 of the MFMA, by providing a monthly statement on the implementation of the budget and financial state of affairs of the municipality to the Council, as legislated.

2. STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

For the reporting period ending 31 JANUARY 2014, ten working days reporting limit expires on 14 FEBRUARY 2014.

3. QUERIES AND SUGGESTIONS

***The financial services division will appreciate if all queries and suggestions can be address to the Chief Financial Officer in writing**

4. REPORT FOR THE PERIOD ENDING 31 JANUARY 2014

This report is based upon financial information, as at 31 JANUARY 2014 and available at the time of preparation.

The financial results for the period ended 31 JANUARY 2014 are summarised as follows:

Statement of Financial Performance (SFP) (Annexure B – TABLE C4)

The SFP shown in Annexure B is prepared on a similar basis to its prescribed budget format, detailing by source, excluding capital transfers and contributions and including expenditure by type. The summary report indicates the following:

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NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

2012/13 Financial Performance (Revenue and Expenditure) - R thousands										
Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			34 052		113	27 200	34 332	(7 132)	-21%	
Property rates - penalties & collection charges					75	473	-	473	#DIV/0!	
Service charges - electricity revenue			75 393		5 109	36 715	43 937	(7 222)	-16%	
Service charges - water revenue			29 546		2 609	13 551	17 464	(3 913)	-22%	
Service charges - sanitation revenue			7 209		559	4 105	4 217	(112)	-3%	
Service charges - refuse revenue			10 066		735	5 123	5 828	(704)	-12%	
Service charges - other					85	603	-	603	#DIV/0!	
Rental of facilities and equipment			33		71	245	26	220	852%	
Interest earned - external investments			1 999		50	472	1 375	(904)	-66%	
Interest earned - outstanding debtors			1 244		208	1 282	661	621	94%	
Dividends received							-	-		
Fines			250		22	120	73	47	65%	
Licences and permits			1 106		88	709	670	39	6%	
Agency services			1 206		-	550	621	(70)	-11%	
Transfers recognised - operational			37 350		-	27 596	23 364	4 232	18%	
Other revenue			13 361		49	633	-	633	#DIV/0!	
Gains on disposal of PPE					-			-		
Total Revenue (excluding capital transfers and contributions)		-	212 815	-	9 773	119 376	132 566	(13 190)	-10%	-
Expenditure By Type										
Employee related costs			68 788		5 715	39 086	41 273	(2 187)	-5%	
Remuneration of councillors			4 444		374	2 626	2 533	93	4%	
Debt impairment			2 943		-	-	-	-		
Depreciation & asset impairment			5 103		-	-	-	-		
Finance charges			2 044		116	305	-	305	#DIV/0!	
Bulk purchases			72 544		3 696	44 753	44 252	501	1%	
Other materials			10 672		169	4 623	957	3 666	383%	
Contracted services			100		284	973	45	928	2063%	
Transfers and grants			6 226		-	107	2 490	(2 383)	-96%	
Other expenditure			32 449		4 755	30 076	19 194	10 883	57%	
Loss on disposal of PPE								-		
Total Expenditure		-	205 313	-	15 109	122 550	110 744	11 806	11%	-
Surplus/(Deficit)										
Transfers recognised - capital			28 274					-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		-	35 776	-	(5 336)	(3 174)	21 823			-
Taxation								-		
Surplus/(Deficit) after taxation		-	35 776	-	(5 336)	(3 174)	21 823			-
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	35 776	-	(5 336)	(3 174)	21 823			-
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	35 776	-	(5 336)	(3 174)	21 823			-

Reasons for variances

The Major revenue variances against the budget are:

For a better comparison between actual and budgeted amounts the municipality must calculate revenue per month on revenue items differently; e.g. Property rates should be calculated on a different basis as service charges as electricity and water varies between seasons whereas property rates are billed once but is receive throughout the year.

Please note YTD variance % is as follows: negative variance means less revenue was billed positive variance means the more revenue was billed.

Property Rates – there need to be correspondence between the property rates billed and property rates budget, on the budget the property rates are budget as once off but the financial system its billed yearly and monthly, this need to be rectified to have a he budgeted figure aligned to the billed amount.

Service charges electricity- This service have a variance of 16% it means that less electricity was billed than what was budgeted, pre-paid electricity is less than what was budgeted meaning people bought less electricity than the budgeted amount. Seasonal difference need to take in consideration as electricity income varies between summer and winter.

Service charges water – This service shows that the municipality billed 22% than what was budgeted, water service for the year was calculated taking into account all factors the problem arise when calculating the month to month budget, the municipality need to take factors such as seasonal difference when calculating service charges for water and electricity.

Service charges sanitation – This service shows that the municipality billed 3% less than what was budget meaning that the municipality are using proper measures for calculating this service charge. 3% is relatively low meaning the municipality are in line with the calculations.

Service charges refuse removal – The municipality billed less than what was budgeted, the month to month budget planning needs to be more accurate. Refuse removal for consumers are a fixed amount and the municipality therefore should be more accurate in calculating this budgeted figures.

Service charges other – This service is not budgeted and is recognised in the budget under other revenue, however on the financial system it is recognised as service charges , this need to be rectified to show the comparison between budget and actual. The description in the financial system service charges which are income received other than basic service delivered by the municipality should be recognised s other revenue.

Rental of equipment and facilities – The variance shows that the billed more for this service than what was budgeted; reason being at the time of the compilation of the budgeted the municipality operating lease register was outdated.

Interest earned – The municipality needs a finance model or procedure to calculate these revenue items, the unknown factors such as debtors paying or not paying their accounts make it difficult to budget for these revenue items.

Fines, Licences & permits, and agency services shows the municipality billed more revenue than what was budgeted for. The reason is because the municipality does not have a proper manner of budgeting for these items, these items can also be unpredictable which makes the budgeting process challenging.

Transfer recognised operational – The reason for the difference is that on the budgeted amount a ratio was use, meaning the previous year's allocation was taken and the ratio was calculated and use to calculate the current year's, this was not correct as the schedule should be use.

Other revenue – the municipality did not budget to receive other income in the period July to January, correspondence between the revenue by source and vote needs to be rectified in the adjusted budget.

The major expenditure variances against budget are:

Employee related cost – the variance of -5% shows that the municipality spend less than what was budget thus keeping to the expenditure plan.

Remuneration of councillors – the variance shows that the municipality paid 4% more than what was budget, expenditure department must ensure that all factors are included in the budget amount. Remuneration is gazetted and should therefore be 100% in line.

Finance charges – the finance charges thus far relates to interest paid, the municipality did not budget this interest on a monthly basis the interest amount is only budgeted at year end.

Bulk purchases should also be calculated by the expenditure department as information is not timely captured and therefore the previous year's information not reliable. At 31 January 2014 the bulk purchases spend only 1% more the municipality need to ensure bulk purchases are as budgeted each month.

Other materials – repair and maintenance budget are included under other expenditure, repair and maintenance needs to be budget correctly and under the correct item under the budget.

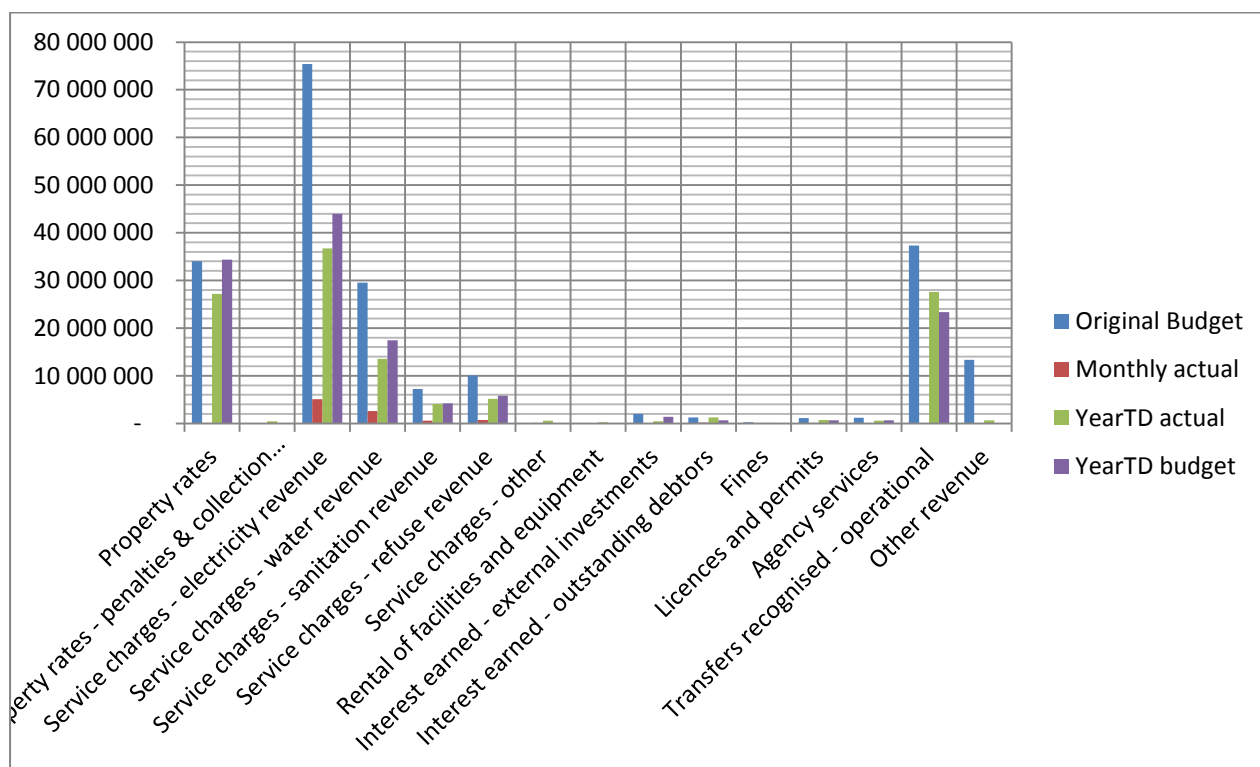
Contract service and transfers and grants needs to be calculated not only the yearly total, budget the month to month amount should be planned correctly.

Other expenditure – Each department should investigate their budgets and start to curb expenditure as the municipality already spend R10 883 million more than what was budgeted at this stage. The following items eskom infrastructure, interest paid, legal expenses are overspent and revenue foregone was not budgeted.

CHART 1

NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January						
Revenue By Source	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Property rates	34 052 335	112 604	27 200 008	34 332 071	-7 132 063	-20.77
Property rates - penalties & collection charges		75 078	472 652	-	472 652	
Service charges - electricity revenue	75 393 496	5 109 129	36 715 095	43 936 833	-7 221 738	-16.44
Service charges - water revenue	29 545 508	2 608 591	13 550 832	17 463 872	-3 913 040	-22.41
Service charges - sanitation revenue	7 208 769	559 461	4 105 020	4 217 194	-112 174	-2.66
Service charges - refuse revenue	10 066 317	735 421	5 123 334	5 827 577	-704 243	-12.08
Service charges - other		84 915	602 724	-	602 724	
Rental of facilities and equipment	32 958	70 709	245 296	25 780	219 516	851.51
Interest earned - external investments	1 998 940	49 783	471 957	1 375 469	-903 512	-65.69
Interest earned - outstanding debtors	1 243 922	207 606	1 281 540	660 595	620 945	94.00
Fines	250 282	22 020	119 895	72 506	47 389	65.36
Licences and permits	1 105 544	87 882	709 005	669 767	39 238	5.86
Agency services	1 205 713	-	550 446	620 525	-70 079	-11.29
Transfers recognised - operational	37 350 000	-	27 595 834	23 364 300	4 231 534	18.11
Other revenue	13 361 276	49 359	632 718	-	632 718	
Total Revenue (excluding capital transfers and contributions)	212 815 058	9 772 559	119 376 356	132 566 491	-13 190 135	-9.95

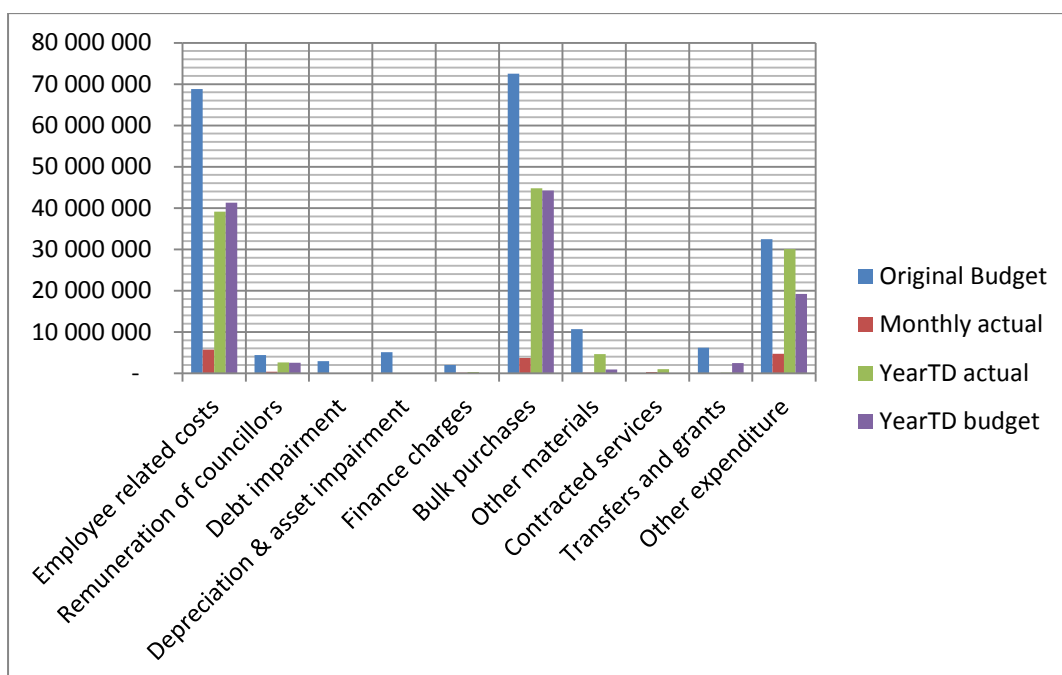
The following chart shows the revenue by source differences between the actual year to date figures and the budgeted year to date, CHART as per information above.



NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January						
Expenditure By Type	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Employee related costs	68 788 372	5 715 236	39 086 492	41 273 023	-2 186 531	-5.30
Remuneration of councillors	4 443 884	374 397	2 626 242	2 533 014	93 228	3.68
Debt impairment	2 942 941	-	-	-	-	
Depreciation & asset impairment	5 103 265	-	-	-	-	
Finance charges	2 043 824	115 752	305 195	-	305 195	
Bulk purchases	72 543 967	3 695 558	44 752 675	44 251 820	500 855	1.13
Other materials	10 672 000	169 376	4 623 046	957 215	3 665 831	382.97
Contracted services	100 000	283 613	973 254	45 000	928 254	2062.79
Transfers and grants	6 225 720	-	107 132	2 490 288	-2 383 156	-95.70
Other expenditure	32 449 024	4 754 615	30 076 347	19 193 598	10 882 749	56.70
Total Expenditure	205 312 998	15 108 546	122 550 383	110 743 958	11 806 425	10.66

CHART 2

The following chart shows the expenditure by type differences between the actual year to date figures and the budgeted year to date figure, Chart as per information above



The table below indicates revenue and expenditure by vote

Annexure B – Table C3

NC062 Nama Khoi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote						
Vote 1 - Municipal Manager	534 225	26 469	496 862	311 612	185 250	59.45
Vote 2 - Financial Services	71 759 125	452 220	57 097 104	41 857 823	15 239 281	36.41
Vote 3 - Corporate Services	7 972 480	54 921	32 565	4 650 429	-4 617 864	-99.30
Vote 4 - Community Services: Community Development	17 835 180	846 885	5 997 384	10 403 435	-4 406 051	-42.35
Vote 5 - Community Services: Public Safety	2 566 276	101 099	1 297 106	1 496 908	-199 802	-13.35
Vote 6 - Electrical Engineering Services	87 393 496	5 116 776	36 758 978	43 977 787	-7 218 809	-16.41
Vote 7 - Infrastructure, Engineering & Technical Services	53 028 277	3 174 190	17 689 826	21 439 138	-3 749 312	-17.49
Total Revenue by Vote	241 089 058	9 772 560	119 369 825	124 137 132	-4 767 307	-3.84
Expenditure by Vote						
Vote 1 - Municipal Manager	18 314 729	3 659 503	13 089 356	10 169 362	2 919 994	28.71
Vote 2 - Financial Services	28 115 476	2 723 169	21 366 258	16 530 297	4 835 961	29.26
Vote 3 - Corporate Services	19 058 718	919 960	12 008 487	11 154 108	854 379	7.66
Vote 4 - Community Services: Community Development	20 841 705	1 027 225	7 843 518	12 510 155	-4 666 637	-37.30
Vote 5 - Community Services: Public Safety	6 648 359	621 659	4 101 612	4 029 851	71 761	1.78
Vote 6 - Electrical Engineering Services	60 935 146	4 273 957	37 975 219	35 813 169	2 162 050	6.04
Vote 7 - Infrastructure, Engineering & Technical Services	51 398 865	1 883 074	26 048 795	29 554 231	-3 505 436	-11.86
Total Expenditure by Vote	205 312 998	15 108 547	122 433 245	119 761 173	2 672 072	2.23
Surplus/ (Deficit) for the year	35 776 060	-5 335 987	-3 063 420	4 375 959	-7 439 379	

NC062 Nama Khoi - Table C3 Monthly Budget Statement - Financial Performance (revenue by municipal vote) - M07 January						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Vote 1 - Municipal Manager	534 225	26 469	496 862	311 612	185 250	59.45
Vote 2 - Financial Services	71 759 125	452 220	57 097 104	41 857 823	15 239 281	36.41
Vote 3 - Corporate Services	7 972 480	54 921	32 565	4 650 429	-4 617 864	-99.30
Vote 4 - Community Services: Community Development	17 835 180	846 885	5 997 384	10 403 435	-4 406 051	-42.35
Vote 5 - Community Services: Public Safety	2 566 276	101 099	1 297 106	1 496 908	-199 802	-13.35
Vote 6 - Electrical Engineering Services	87 393 496	5 116 776	36 758 978	43 977 787	-7 218 809	-16.41
Vote 7 - Infrastructure, Engineering & Technical Services	53 028 277	3 174 190	17 689 826	21 439 138	-3 749 312	-17.49
Total Revenue by Vote	241 089 058	9 772 560	119 369 825	124 137 132	-4 767 307	-3.84

Reasons for Variances

Municipal manager – The municipality made for on building fees approval than what was budgeted.

Financial Services – There needs to be an alignment between the revenue by source and the revenue by vote, property rates was treated differently between vote and by source, the municipality made the mistake between these two therefore showing the big variance.

Corporate Services – Rental of facilities and equipment was debited because there were debtors wrongfully billed, the reversal was done subtracting the amount that was billed incorrect. The difference of R4.6 million ca be explained more by the sale of land and stands that was budgeted but did not realised at this point.

Community development- The following items has not produce the income as budgeted, refuse removal , rental of facilities under commonage and other revenue under commonage. The assessment rate budgeted under commonage should've have been budget under property rates.

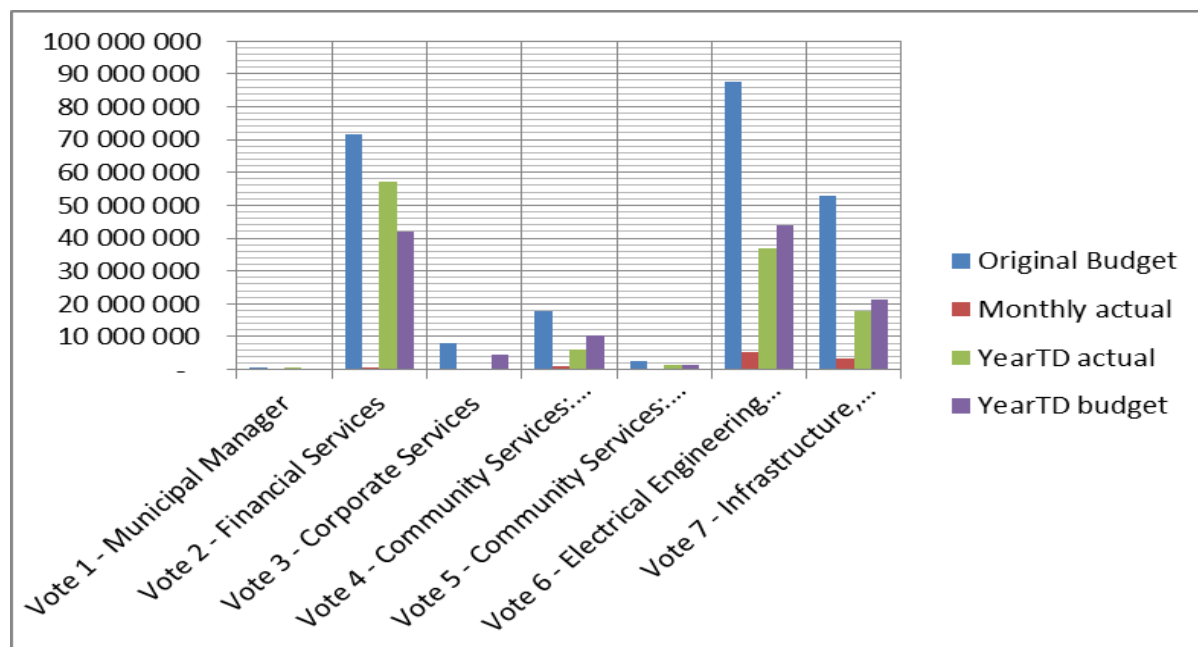
Public safety – The variance of 13.35% shows that the municipality billed less than what was budget under this department with income from agency fees the biggest contributor.

Electrical Engineering Services - This service have a variance of 16.41% it means that less electricity was billed than what was budgeted, seasonal difference needs to take in consideration as summer and winter usage of electricity differs.

Infrastructure, Engineering & Technical Services - This service shows that the municipality billed 17.49% less than what was budgeted, water service for the year was calculated taking into account all factors the problem arise when calculating the month to month budget, the municipality need to take factors such as seasonal difference when calculating service charges for water.

CHART 3

The following chart shows the revenue by vote differences between the actual year to date figures and the budgeted year to date figure



NC062 Nama Khoi - Table C3 Monthly Budget Statement - Financial Performance (expenditure by municipal vote) - M07 January						
Expenditure by Vote	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Vote 1 - Municipal Manager	18 314 729	3 659 503	13 089 356	10 169 362	2 919 994	28.71
Vote 2 - Financial Services	28 115 476	2 723 169	21 366 258	16 530 297	4 835 961	29.26
Vote 3 - Corporate Services	19 058 718	919 960	12 008 487	11 154 108	854 379	7.66
Vote 4 - Community Services: Community Development	20 841 705	1 027 225	7 843 518	12 510 155	-4 666 637	-37.30
Vote 5 - Community Services: Public Safety	6 648 359	621 659	4 101 612	4 029 851	71 761	1.78
Vote 6 - Electrical Engineering Services	60 935 146	4 273 957	37 975 219	35 813 169	2 162 050	6.04
Vote 7 - Infrastructure, Engineering & Technical Services	51 398 865	1 883 074	26 048 795	29 554 231	-3 505 436	-11.86
Total Expenditure by Vote	205 312 998	15 108 547	122 433 245	119 761 173	2 672 072	2.23
Surplus/ (Deficit) for the year	35 776 060	-5 335 987	-3 063 420	4 375 959	-7 439 379	

Reasons for variances

Municipal Manager- With a variance of 28.71% this department expenditure are more than what was budgeted at this stage; the following items are the biggest contributors: RDP housing expenditure this expenditure was wrongfully captured under capital expenditure, legal expenses and membership and subscriptions.

Financial services – The variance relates to the following revenue foregone, interest paid which was not budgeted as it is fruitless and wasteful expenditure and valuation services which was not budgeted in the current year.

Corporate services – The variance relates to the following items that are already overspent, internal service charges, postage, telephone, legal expenses, seta training and S&T.

Community Development – The variance are there because all the sub-department spend less than what was budgeted therefore not adhere to the planned expenditure for the department.

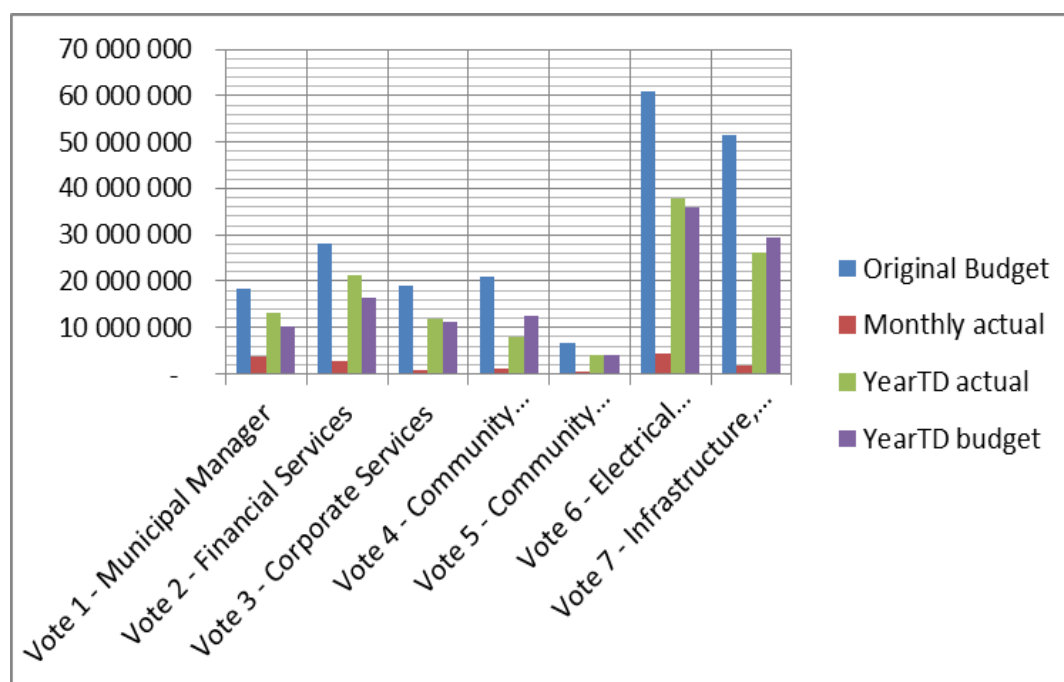
Public safety – The variance of 1.78% shows that this department keeps to the planned expenditure.

Electrical Engineering Services – The variance are there because the budgeted and billed bulk purchases differ, meaning the municipality spend more on bulk purchases as what was budgeted, bulk purchases should be updated correctly and on time. Eskom: Electr infrastructure and repair & maintenance are overspent compared to what was spent.

Infrastructure, Engineering & Technical Services – The variance are there because the following items were less than what was budgeted, repair and maintenance, bulk purchases and general expenses.

CHART 4

The following chart shows the expenditure by vote differences between the actual year to date figures and the budgeted year to date figure, Chart as per information above



Capital expenditure report (Annexure B – Table C5)

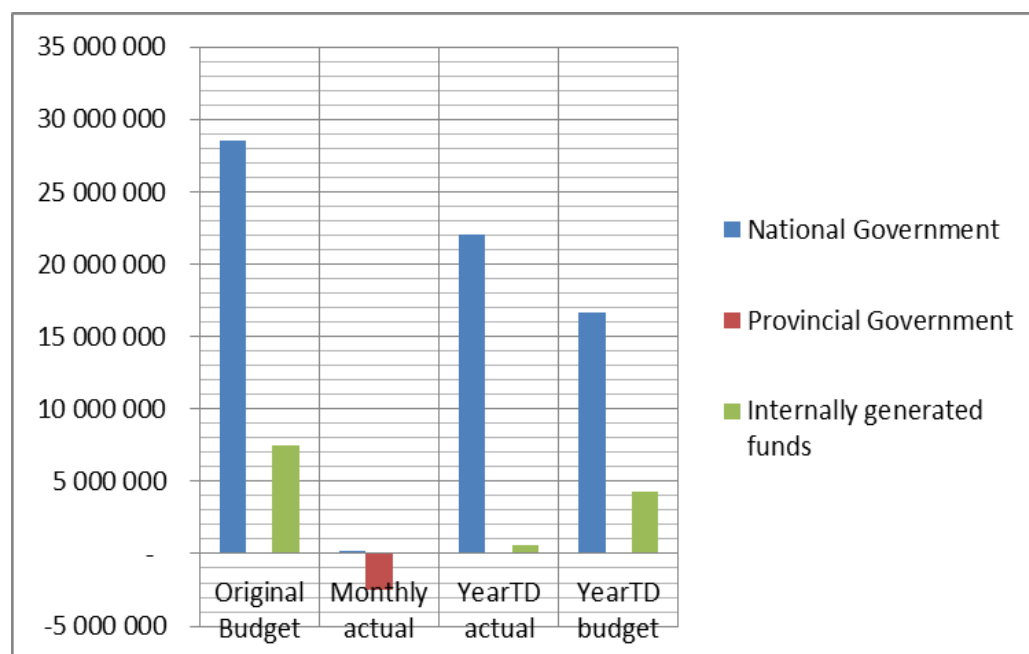
The Capital expenditure report shown in Annexure B has been prepared on the basis of the format required by the National Treasury.

The summary report below shows the capital funding sources

Funded by:	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
National Government	28 514 000.0	205 951.0	22 079 848.0	16 632 497.0	5 447 351.0	32.75
Provincial Government		-2 497 092.0	-		-	
Internally generated funds	7 500 150.0	33 223.0	642 644.0	4 287 409.0	-3 644 765.0	-85.01
Total Capital Funding	36 014 150.0	-2 257 918.0	22 722 492.0	20 919 906.0	1 802 586.0	8.62

CHART 5

The following chart shows the year to date differences between the funding sources, Chart as per information above



The following report shows the Capital Expenditure by standard classification differences between actual year to date spending and budgeted year to date.

Capital by Standard at 31 January 2014						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Executive and council		-2 492 899	36 284	29 162	7 122	24
Budget and treasury office		10 030	10 030	-	10 030	
Corporate services	4 000 000	19 000	150 483	2 245 747	-2 095 264	-93
Sport and recreation	265 150	-	25 630	154 658	-129 028	-83
Planning and development	16 324 000	125 390	16 777 328	9 492 784	7 284 544	77
Electricity	12 240 000	80 561	5 302 520	7 139 713	-1 837 193	-26
Waste water management	1 200 000	-	305 822	699 972	-394 150	-56
Waste management	1 600 000	-	-	933 296	-933 296	-100
Other	385 000	-	114 395	224 574	-110 179	-49
Total Capital Expenditure - Standard Classification	36 014 150	-2 257 918	22 722 492	20 919 906	1 802 586	9

Reasons for major differences between actual spending and budgeted expenditure:

Capital expenditure shows that the municipality spend more on projects that was budgeted for in the period July 2013 to January 2014.

Executive and council – During the month of January 2014 corrections was made the housing expenditure which was captured under the capital budget was move to the operational budget. The municipality also had more expenditure for equipment at this stage.

Budget and Treasury office – Store bins that was purchase was not budget under this department.

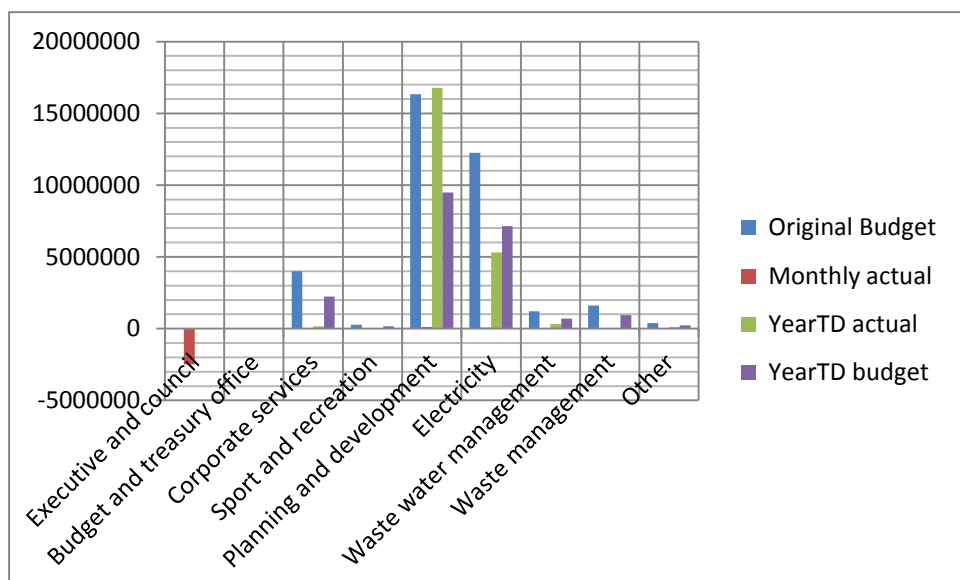
Corporate services, sport and recreation, waste water management, waste management and other (workshop) – these capital expenditure/projects was intended to be funded out of the R7 719 000 as identified in the budget under Corporate Services sale of land and stands, since this specific sale of land and stands did not occur these expenditure did not occur as planned.

Electricity – the variance are there because the actual project plans does not correspond with month to month budget, the actual projects and the budgeted projects differ.

Road Transport - the variance are there because the actual project plans does not correspond with month to month budget, the actual projects and the budgeted projects differ. The development department should before the budget is finalised ensure that their business plan are submitted to the finance department to ensure alignment between the actual projects and the budget.

CHART 6

The following chart shows the year to date differences between actual year to date spending and budgeted year to date capital expenditure, Chart as per information on page 11

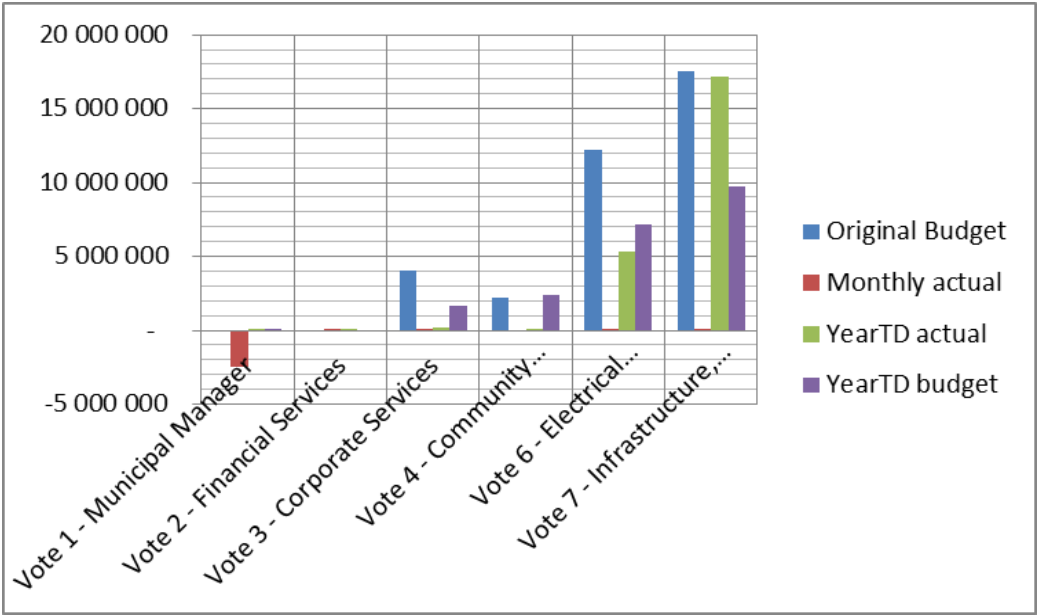


The following report shows the Capital Expenditure by vote differences between actual year to date spending and budgeted year to date.

NC062 Nama Khoi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M07 January						
Vote Description	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Vote 1 - Municipal Manager	-	-2 492 899	36 284	29 162	7 122	24
Vote 2 - Financial Services	-	10 030	10 030	-	10 030	
Vote 3 - Corporate Services	4 000 000	19 000	150 483	1 662 437	-1 511 954	-91
Vote 4 - Community Services: Community Development	2 250 150	-	25 630	2 371 236	-2 345 606	-99
Vote 6 - Electrical Engineering Services	12 240 000	80 561	5 302 520	7 139 713	-1 837 193	-26
Vote 7 - Infrastructure, Engineering & Technical Services	17 524 000	125 390	17 197 545	9 717 358	7 480 187	77
Total	36 014 150	-2 257 918	22 722 492	20 919 906	1 802 586	9

CHART 7

The following chart shows the year to date differences between actual year to date spending and budgeted year to date capital expenditure



CASH FLOW STATEMENT AT 31 JANUARY 2014

NC062 Nama Khoi - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other			155 033		11 867	116 822	90 436	26 386	29%	
Government - operating			37 350			30 479	27 806	2 673	10%	
Government - capital			28 274			22 582	22 882	(300)	-1%	
Interest			3 243		240	1 688	1 892	(203)	-11%	
Dividends								-		
Payments										
Suppliers and employees			(197 669)		(11 661)	(146 893)	(115 307)	31 586	-27%	
Finance charges			(2 044)		(116)	(309)	(1 192)	(883)	74%	
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	24 187	-	330	24 369	26 516	(2 147)	-8%	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			7 719				4 503	(4 503)	-100%	
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets			(35 993)		(1 515)	(22 554)	(20 996)	1 558	-7%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(28 274)	-	(1 515)	(22 554)	(16 493)	6 060	-37%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					-	-		-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing			(512)		(463)	(1 266)	(299)	968	-324%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(512)	-	(463)	(1 266)	(299)	968	-324%	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	(4 599)	-	(1 648)	549	9 725			-
Cash/cash equivalents at beginning:			5 371			1 553	5 371			1 553
Cash/cash equivalents at month/year end:		-	772	-		2 102	15 095			1 553

Comparison of services billed vs services actual				
Description	Revenue Billed	Cash Actual	Variance	Variance %
Service charges - electricity revenue	36 715 095	34 901 399	-1 813 696	-4.94
Service charges - water revenue	13 550 832	11 204 655	-2 346 177	-17.31
Service charges - sanitation revenue	4 105 020	2 693 919	-1 411 101	-34.38
Service charges - refuse revenue	5 123 334	3 373 367	-1 749 967	-34.16
Total	59 494 281	52 173 340	-7 320 941	-12

The cash flow statement shows that the municipality had a balance of R2 102 million in the primary bank account at 31 January 2014, it also shows the difference of receipts and payment is R549 thousands, thus the municipality cash surplus for the month is the amount of R549 thousand. It must also be note that not all outstanding moneys were paid meaning the cash flow should in effective be negative.

From the comparison report above the conclusion can be made that at 31 January 2014 the municipality only receive 88% of revenue billed for service charges thus meaning 12% of revenue is loss.

The cash flow statement gives the indication as to what actual funds is available, more emphasise need put on the cash flow statement by management to control the position of the municipality and avoid the municipality having cash flow problems. Collection rates of service charges needs to be taken in consideration as it have a direct impact on moneys collected. Moneys collected from service charges needs to be more than the than the expenditure incurred for delivering the service to maintain sustainability.

Debtors Age Analysis - Annexure B -Table SC3

The debtor's age analysis report shown in Annexure B has been prepared on the basis of the format required by the National Treasury.

The following report shows the debtors outstanding at 31 JANUARY 2014

Debtors Age Analysis - 31 January 2014							
Debtors Age Analysis By Income Source	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-180 Day	Over 1Yr	Total
Water	1 103 510	711 384	486 465	472 853	986 653	9 203 593	12 964 458
Electricity	3 394 459	965 863	582 741	649 249	1 760 697	8 491 363	15 844 372
Property Rates	1 395 390	698 133	346 335	329 672	1 203 850	11 399 840	15 373 220
Waste Water Management	361 612	180 248	106 057	106 695	221 630	2 725 879	3 702 121
Waste Management	598 671	295 412	199 938	209 368	472 554	6 484 341	8 260 284
Other	100 688	83 728	84 678	58 442	151 373	4 294 429	4 773 338
Total By Income Source	6 954 330	2 934 768	1 806 214	1 826 279	4 796 757	42 599 445	60 917 793
					-		
Debtors Age Analysis By Customer Group					-		
Organs of State	321 508	203 344	53 435	30 104	392 689	611 659	1 612 739
Commercial	2 560 660	947 890	676 094	696 140	1 902 374	12 058 198	18 841 356
Households	4 072 162	1 783 534	1 076 685	1 100 035	2 501 694	29 929 588	40 463 698
Other	-	-	-	-	-	-	-
Total By Customer Group	6 954 330	2 934 768	1 806 214	1 826 279	4 796 757	42 599 445	60 917 793

Debtors Analysis

The total debtors outstanding as at 31 January 2014 was R60 917 793; the total debtors outstanding at 31 December 2013 is R58 747 482, this is a decrease of R2 170 311 (3.56%) for the period.

Total outstanding debtors for more than 90 days amounts to R47.5 million for 31 December 2013 and R49.2 million as at 30 January 2014, the increase for the period was R1.7 million.

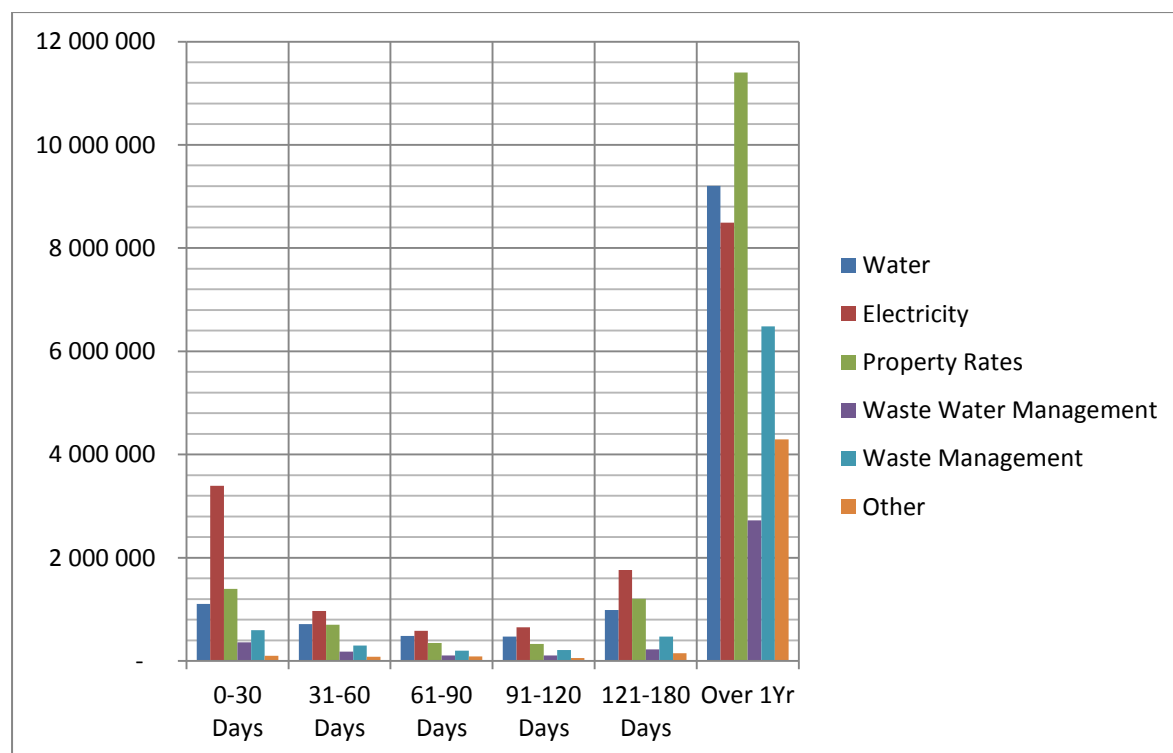
Total outstanding debtors for organs of state and commercial shows that R20 454 095 million outstanding at 31 January and for December 2013 the amount outstanding was R19 712 947, this is a decrease of R741 148.

Total services rendered outstanding amounts to R38 934 million as at 30 December 2013 and for 31 January 2014 R40 771 million this is an increase R1 837(4.5%). As debtors are increasing on a monthly basis and are already over the R50 million mark the municipal management must start to using strict methods for collecting debt as the municipality are already experiencing cash flow problems. During the Mid-Year Assessment it was establish that amount of R32 million relates to debtors that did not pay their account in a 12 month period, although certain steps has been taken by the income department debtors are still rising. The income department must calculate what amount of the outstanding debt can be recovered and when they will be able to recover it.

Chart 8 – Debtors per revenue source

Debtors Age Analysis - 31 January 2014							
Debtors Age Analysis By Income Source	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-180 Day	Over 1Yr	Total
Water	1 103 510	711 384	486 465	472 853	986 653	9 203 593	12 964 458
Electricity	3 394 459	965 863	582 741	649 249	1 760 697	8 491 363	15 844 372
Property Rates	1 395 390	698 133	346 335	329 672	1 203 850	11 399 840	15 373 220
Waste Water Management	361 612	180 248	106 057	106 695	221 630	2 725 879	3 702 121
Waste Management	598 671	295 412	199 938	209 368	472 554	6 484 341	8 260 284
Other	100 688	83 728	84 678	58 442	151 373	4 294 429	4 773 338
Total By Income Source	6 954 330	2 934 768	1 806 214	1 826 279	4 796 757	42 599 445	60 917 793

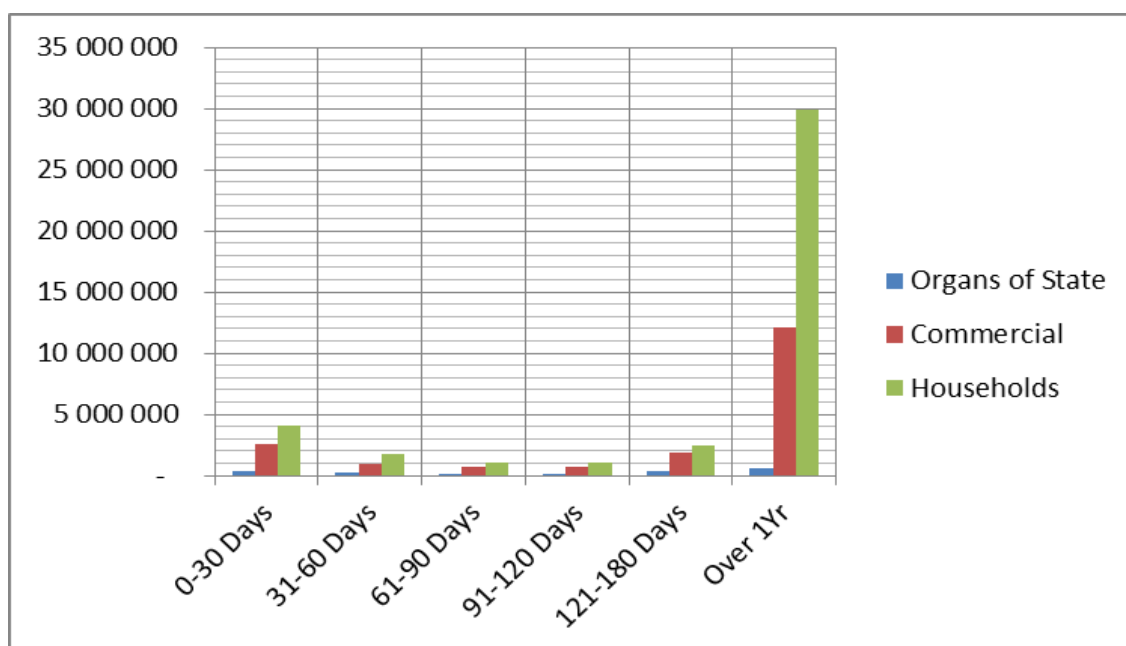
The following chart shows the debtors outstanding per revenue source, Chart as per information above



Debtors Age Analysis - 31 January 2014							
Debtors Age Analysis By Customer Group	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-180 Day	Over 1Yr	Total
Organs of State	321 508	203 344	53 435	30 104	392 689	611 659	1 612 739
Commercial	2 560 660	947 890	676 094	696 140	1 902 374	12 058 198	18 841 356
Households	4 072 162	1 783 534	1 076 685	1 100 035	2 501 694	29 929 588	40 463 698
Other	-	-	-	-	-	-	-
Total By Customer Group	6 954 330	2 934 768	1 806 214	1 826 279	4 796 757	42 599 445	60 917 793

CHART 9

The following chart shows the debtors outstanding per category, Chart as per information above



CREDITORS Age Analysis - Annexure B -Table SC4

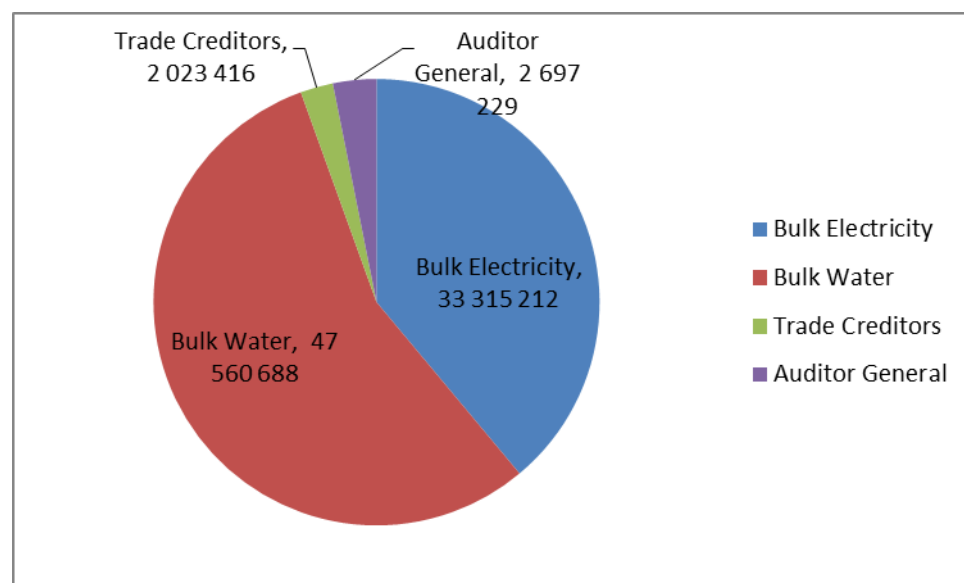
The debtor's age analysis report shown in Annexure B has been prepared on the basis of the format required by the National Treasury.

The following report shows the creditors outstanding at 31 January 2014

Creditors Analysis

NC062 Nama Khoi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January						
Description	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	Total
Creditors Age Analysis By Customer Type						
Bulk Electricity	4 517 929	3 511 894	3 581 279	2 309 395	19 394 715	33 315 212
Bulk Water	2 233 672	-	2 790 256	1 582 674	40 954 086	47 560 688
Trade Creditors	-578 889	262 743	514 665	744 962	1 079 935	2 023 416
Auditor General	-	-345 378	1 516 956	667 896	857 756	2 697 229
Total By Customer Type	6 172 713	3 429 258	8 403 156	5 304 927	62 286 491	85 596 545

Chart 10



Creditors Age Analysis

The comparison for creditors between December 2013 And January 2014 are as follows:

Bulk Electricity – December 2013 was at R26 715 million and January 2014 R33 315 this means the amount outstanding increase by R6 600 million.

Bulk Water - December 2013 was at R48 061 million and January 2014 R47 561 this means the amount outstanding decrease by R500 thousand.

Trade Creditors - December 2013 was at R2 597 million and January 2014 R2 023 this means the amount outstanding decrease by R574 thousand.

Auditor General - December 2013 was at R3 043 million and January 2014 R2 697 this means the amount outstanding decrease by R346 thousand.

The overall increase from the previous month is R5 182 million this is a worrying factor considering that the municipality are already over R80 million outstanding.

Debt collection has a direct impact on the ability to pay creditors; as the municipality made on loss of 10% on services charges for the first six month and debt outstanding that are increasing on a monthly basis it hampers the ability to pay creditors.

The following service charges: water and electricity expenditure are than the income derive for supplying the services, the MFMA states that these to services should have a positive variance to ensure sustainability. The fact that the municipality does not make profit on these two services further adds to inability to pay creditors.

Overall the municipality billed R9 773 million revenue and captured R15 109 million of expenditure meaning if all revenue would be receive and all expenditure would be paid it a deficit of R5 336 million.

NAMA KHOI MUNICIPALITY

REPORT OUTSTANDING MONEY FOR JANUARY 2014

SERVICE POINTS	OUTSTANDING 31.12.13	ADD BILLINGS	MINUS INCOME	OUTSTANDING 31.01.14	COLLECTION RATE	INCREASING (DECREASING)	% INCREASE /(DECREASE)
A	B	C	D	E		F	G
<u>RATES:</u>							
Springbok	3 299 595.31	1 470 675.47	1 323 511.91	3 446 758.87	89.99%	147 163.56	4.46%
Steinkopf	4 052 731.67	273 528.20	144 985.78	4 181 274.09	53.01%	128 542.42	3.17%
Concordia	1 303 486.65	201 524.38	108 836.66	1 396 174.37	54.01%	92 687.72	7.11%
Komaggas	2 729 026.93	66 853.93	16 469.79	2 779 411.07	24.64%	50 384.14	1.85%
Okiep	782 865.52	139 430.70	119 609.21	802 687.01	85.78%	19 821.49	2.53%
Nababeep	562 504.55	201 922.01	209 492.20	554 934.36	103.75%	(7 570.19)	(1.35%)
TOTAL RATES	12 730 210.63	2 353 934.69	1 922 905.55	13 161 239.77	81.69%	431 029.14	3.39%
<u>SERVICES:</u>							
Springbok	3 465 676.59	4 313 708.72	4 371 515.01	3 407 870.30	101.34%	(57 806.29)	(1.67%)
Steinkopf	5 225 990.94	483 611.11	273 183.17	5 436 418.88	56.49%	210 427.94	4.03%
Concordia	2 572 110.66	670 712.29	528 529.13	2 714 293.82	78.80%	142 183.16	5.53%
Komaggas	8 066 016.43	270 884.56	70 115.86	8 266 785.13	25.88%	200 768.70	2.49%
Okiep	3 963 818.81	576 900.75	409 014.31	4 131 705.25	70.90%	167 886.44	4.24%
Nababeep	8 981 002.51	972 031.59	584 318.54	9 368 715.56	60.11%	387 713.05	4.32%
TOTAL SERVICES	32 274 615.94	7 287 849.02	6 236 676.02	33 325 788.94	85.58%	1 051 173.00	3.26%
<u>LANDSALES</u>							
Springbok	80 777.41	3 122.14	1 388.72	82 510.83	44.48%	1 733.42	2.15%
Steinkopf	145 701.13	1 604.89	226.68	147 079.34	14.12%	1 378.21	0.95%
Concordia	133 612.48	203.76		133 816.24	0.00%	203.76	0.15%
Komaggas	68 551.46	947.42	1 083.66	68 415.22	114.38%	(136.24)	(0.20%)
Okiep	178 470.19	2 261.55	2 264.04	178 467.70	100.11%	(2.49)	(0.00%)
Nababeep	40 416.39	379.38	2 434.80	38 360.97	641.78%	(2 055.42)	(5.09%)
TOTAL LANDSALES	647 529.06	8 519.14	7 397.90	648 650.30	86.84%	1 121.24	0.17%
<u>GRAZINGFEES</u>							
Springbok	8 323.19	2 235.75	2 380.07	8 178.87	106.46%	(144.32)	(1.73%)
Steinkopf	656 724.96	41 827.49	21 354.63	677 197.82	51.05%	20 472.86	3.12%
Concordia	261 629.36	23 537.99	18 257.07	266 910.28	77.56%	5 280.92	2.02%
Komaggas	426 155.14	13 029.80	2 601.28	436 583.66	19.96%	10 428.52	2.45%
Okiep	18 146.95	3 322.91	2 481.99	18 987.87	74.69%	840.92	4.63%
Nababeep	10 367.31	1 974.79	1 808.87	10 533.23	91.60%	165.92	1.60%
TOTAL GRAZINGFEES	1 381 346.91	85 928.73	48 883.91	1 418 391.73	56.89%	37 044.82	2.68%
<u>DIVERSE:</u>							
Springbok	812 340.76	58 530.50	47 801.94	823 069.32	81.67%	10 728.56	1.32%
Steinkopf	356 590.25	12 656.59	4 288.87	364 957.97	33.89%	8 367.72	2.35%
Concordia	409 657.52	32 643.06	46 496.33	395 804.25	142.44%	(13 853.27)	(3.38%)
Komaggas	379 124.75	3 923.67	5 303.29	377 745.13	135.16%	(1 379.62)	(0.36%)
Okiep	128 126.54	1 797.65	10.24	129 913.95	0.57%	1 787.41	1.40%
Nababeep	317 763.87	3 624.73	419.19	320 969.41	11.56%	3 205.54	1.01%
TOTAAL DIVERSE	2 403 603.69	113 176.20	104 319.86	2 412 460.03	92.17%	8 856.34	0.37%
TOTAL	49 437 306.23	9 849 407.78	8 320 183.24	50 966 530.77	84.47%	1 529 224.54	3.09%
<u>TOTAL SERVICESPOINTS</u>							
Springbok	7 666 713.26	5 848 272.58	5 746 597.65	7 768 388.19	98.26%	101 674.93	1.33%
Steinkopf	10 437 738.95	813 228.28	444 039.13	10 806 928.10	54.60%	369 189.15	3.54%
Concordia	4 680 496.67	928 621.48	702 119.19	4 906 998.96	75.61%	226 502.29	4.84%
Komaggas	11 668 874.71	355 639.38	95 573.88	11 928 940.21	26.87%	260 065.50	2.23%
Okiep	5 071 428.01	723 713.56	533 379.79	5 261 761.78	73.70%	190 333.77	3.75%
Nababeep	9 912 054.63	1 179 932.50	798 473.60	10 293 513.53	67.67%	381 458.90	3.85%
	49 437 306.23	9 849 407.78	8 320 183.24	50 966 530.77	84.47%	1 529 224.54	3.09%

Rates

From the information above the municipality collected 103.75 % in Nababeep which was the highest collection rate, however the lowest collection rate was at 24.64% which was for Komaggas.

Services

From the information above the municipality collected 101.34% at Springbok which was the highest collection rate, however the lowest collection rate was at 25.88% which was for Komaggas.

Landsales

From the information above the municipality collected 641.78% at Nababeep which was the highest collection rate, however the lowest collection rate was at 0% which was for Concordia.

Grazing Fees

From the information above the municipality collected 106.46% at Nababeep which was the highest collection rate, however the lowest collection rate was at 19.96% which was for Komaggas.

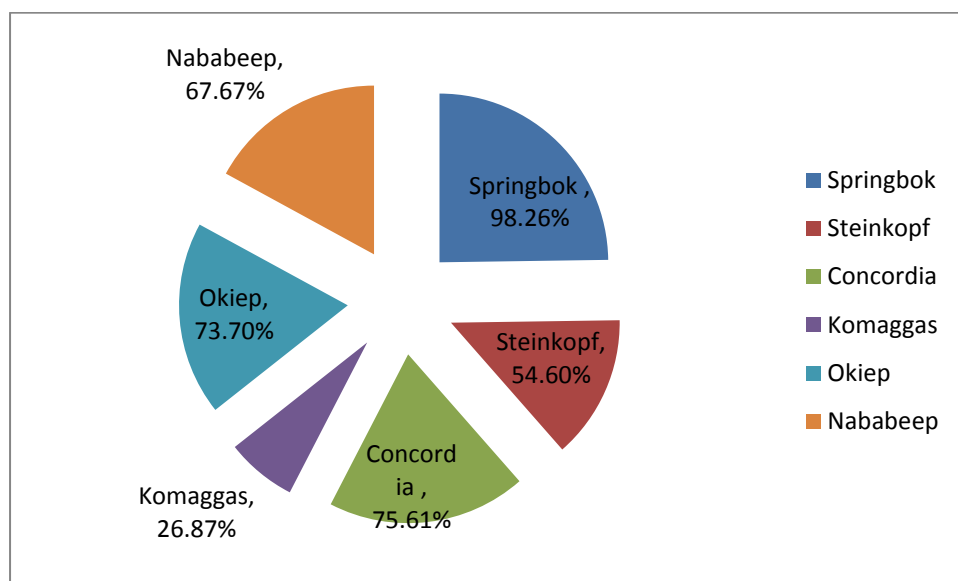
Diverse/other

From the information above the municipality collected 142.44% at Springbok which was the highest collection rate, however the lowest collection rate was at 0.57% which was for Okiep.

Service points

From the information above the municipality collected 98.26% at Springbok which was the highest collection rate, however the lowest collection rate was at 54.60 % which was for Steinkopf.

CHART: PERCENTAGE OF INCOME COLLECTED PER SERVICE POINT



NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January						
Summary of Employee and Councillor remuneration	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Councillors (Political Office Bearers plus Other)						
Basic Salaries and Wages	2 740 690	260 904	1 821 590	1 598 736	222 854	13.94
Pension and UIF Contributions	405 104	5 789	39 470	236 311	-196 841	-83.30
Medical Aid Contributions		-	-	-	-	
Motor Vehicle Allowance	1 292 083	88 898	622 283	753 715	-131 432	-17.44
Cellphone Allowance		18 807	131 649	-	131 649	
Sub Total - Councillors	4 437 877	374 397	2 614 991	2 588 762	26 230	1.01
Senior Managers of the Municipality						
Basic Salaries and Wages	5 183 064	320 409	2 339 865	3 023 454	-683 589	-22.61
Pension and UIF Contributions	227 512	48 951	340 143	132 716	207 427	156.29
Medical Aid Contributions	130 054	18 247	128 476	75 865	52 612	69.35
Overtime		-	-	-	-	
Performance Bonus		-	-	-	-	
Motor Vehicle Allowance	708 283	86 147	674 465	413 165	261 300	63.24
Cellphone Allowance		120	720	-	720	
Housing Allowances		1 255	8 785	-	8 785	
Other benefits and allowances	178 897	27 966	470 836	104 356	366 479	351.18
Payments in lieu of leave		-	-	-	-	
Long service awards		-	-	-	-	
Post-retirement benefit obligations		-	-	-	-	
Sub Total - Senior Managers of Municipality	6 427 809	503 095	3 963 289	3 749 555	213 734	5.70
Other Municipal Staff						
Basic Salaries and Wages	43 839 533	3 557 464	24 758 277	25 573 061	-814 784	-3.19
Pension and UIF Contributions	6 078 341	509 553	3 489 549	3 545 699	-56 150	-1.58
Medical Aid Contributions	1 299 194	128 762	774 682	757 863	16 818	2.22
Overtime	2 158 212	319 292	1 774 682	1 258 957	515 724	40.96
Performance Bonus		-	-	-	-	
Motor Vehicle Allowance	3 764 976	297 648	2 005 616	2 196 236	-190 620	-8.68
Cellphone Allowance		1 720	11 920	-	11 920	
Housing Allowances	309 137	18 807	134 475	180 330	-45 854	-25.43
Other benefits and allowances	5 124 309	475 523	2 926 726	2 989 180	-62 454	-2.09
Payments in lieu of leave		-	-	-	-	
Long service awards		5 537	42 775	-	42 775	
Post-retirement benefit obligations		-	-	-	-	
Sub Total - Other Municipal Staff	62 573 703	5 314 306	35 918 702	36 501 327	-582 625	-1.60
Total Parent Municipality	73 439 389	6 191 797	42 496 983	42 839 644	-342 661	-0.80
Total employee related cost	69 001 513	5 817 400	39 881 991	40 250 882		
Total expenditure	205 312 998	15 108 546	122 550 383	110 743 958		
% of employee related cost to total expenditure	34%	39%	33%	36%		

Employee related cost to total expenditure % of an organisation should be at 35% of total expenditure, the ratio for the month of January is 39%. When comparing to the budgeted figure the municipality spend less on employee related for the period July 2013 to January 2014.

5. Financial Implications /Recommendations

Revenue by source:

The revenue of the municipality needs to be calculated on a monthly basis that is align to the billed amounts per month, service charges like water and electricity should be budget taking into account the seasonal difference, the operating lease register should be kept up to date to ensure the right debtors are billed the correct rates, the municipality should ensure that property rates are treated the same when budgeting and when its billed. Revenue by source should also correspond to revenue by vote at a monthly basis; this must be rectified in the adjusted budget.

Expenditure by type:

Municipal management should take time consulting within their departments discussing their plans for the year and stick to the plans, the problem that occurred throughout the previous year was spending on items that were not budgeted, each head of department are responsible for his or her respective budget and should take charge and start control their budgets. All expenditure needs to be captured and updated on time to give the true reflection of the municipality month expenditure. The departments that are having overspent items already needs to discussed their budget within their respective departments and make the necessary arrangements to avoid huge overspending on line items.

Capital Expenditure:

The projects plans as per the development department should be the same as the budgeted month to month figures in the budget this will ensure that the municipality can control expenditure and avoid projects being delayed because of revenue issues.

Cash Flow Statement:

The cash flow budget should be the tool to be used throughout the year to avoid cash flow problems. Service charges collection rate needs to be in the upper 90% as they are the main income of the municipality. The same time/consulting process as with the operating budget is needed with cash flow statement as revenue billed is not necessary income received. If taken the municipality current situation in consideration it is key to budget for revenue that will be cash bound to avoid cash flow problems.

Debtors Analysis

Municipalities deliver services to the community these services are costly which means the municipality needs to collect revenue for all services rendered. Legislation states municipalities needs to collect more revenue for water and electricity than what was spend to deliver these services to ensure sustainability, with Nama Khoi municipality having debtors outstanding for more than R50 million should be a worrying factor for management.

Creditors Analysis

Legislation states that the municipality needs to pay creditors within 30 days, which means the municipality need to have a positive and healthy cash flow to ensure payment, debtors relates to a positive cash flow, it means if debtors do not pay creditors cannot be paid.

Collection Rate

The collection rate of the municipality starts the chain reaction of a positive cash flow at a municipality, it means if collection rates are low debtors outstanding will rise this will mean that the cash flow are hampered, which will result in the municipality having cash flow problems meaning the municipality will start having problems paying their creditors as stipulated by the legislation. The low collection rate of January 2014 shows that the debtors outstanding are still increasing bringing more cash flow problems and will increased creditors outstanding.

6. Interdepartmental and cluster impact

This report is prepared to achieve MFMA compliance.

7. Comments of the Head: Legal Services

The above mentioned report as such does not call for legal clarification

8. Conclusion

This report was compiled in accordance compliance of section 71 of the MFMA, by providing a statement to the Council containing certain financial particulars

PREPARED BY:

Heinri Cloete

Section Head: Financial Services

Budget & Treasury

DATE: 14 JANUARY 2014

NAMAKHOIMUNICIPALITY QUALITY CERTIFICATE

I, N.A. Baartman, the Municipal Manager of Nama Khoi Municipality, hereby certify that –

- the monthly report on the implementation of the budget and financial state affairs of the municipality for the month ending 31 JANUARY 2014 has been prepared in accordance with the Municipal Finance Management Act 71 and regulations made under that Act.

Print name:.....

Municipal Manager of Nama Khoi Municipality

Signature:.....

Date:.....

Annexure A

Reports and reportable matters

Monthly reports statements – Section 71 MFMA

(1) The accounting officer of a municipality must no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source
- (b) Actual borrowings
- (c) Actual expenditure per vote
- (d) Actual capital expenditure per vote
- (e) The amount of any allocations received
- (f) Actual expenditure on those allocations, excluding expenditure on –
 - (i) Its share of the local government equitable share, and
 - (ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) When necessary, an explanation of –
 - (i) Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) Any material variances from the service delivery and budget implementation plan; and
 - (iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget

(2) The statement must include –

- (a) A projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) The prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87 (10)

(3) The amounts reflected in the statement must in each case be compared with corresponding amounts budgeted for in the municipality's approved budget

- (4) The statement to the provincial treasury must be in the format of a signed document and in the electronic format.
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1) (e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets per municipality and municipal entity
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budget per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after end of each quarter.

NAMA KHOI MUNICIPALITY SCHEDULE C MONTHLY BUDGET STATEMENT

General information and contact information

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Attached

Return Forms

Attached

Additional Information