



**Nama Khoi Municipality**

**13 February 2015**

**The Mayor**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING  
31 January 2015 (MONTHLY BUDGET STATEMENT) – 2014/2015 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 2015, ten working days reporting limit expires on 13 February 2015.

**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 2015**

**This report is based upon financial information, as at 31 January 2015 and available at the time of preparation.**

The financial results for the period ended 31 January 2015 are summarised as follows:

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

. The summary report indicates the following

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<b>NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January</b>						
<b>Description</b>	<b>Budget Year 2014/15</b>					
	<b>Original Budget</b>	<b>January actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>	<b>YTD variance</b>	<b>YTD variance</b>
<b>Revenue By Source</b>						
Property rates	32 343 145	-322 453	34 472 983	31 608 074	2 864 909	109%
Service charges - electricity revenue	67 377 952	2 886 439	35 775 518	39 903 804	-4 128 286	90%
Service charges - water revenue	32 502 068	2 922 507	14 695 611	18 659 541	-3 963 930	79%
Service charges - sanitation revenue	9 170 014	755 581	5 375 782	5 349 175	26 607	100%
Service charges - refuse revenue	10 957 065	794 976	5 487 057	6 391 621	-904 564	86%
Service charges - other	-	66 951	453 548	-	453 548	
Rental of facilities and equipment	2 001 898	78 430	313 691	1 169 780	-856 090	27%
Interest earned - external investments	624 300	280 399	790 305	364 175	426 130	217%
Interest earned - outstanding debtors	3 370 677	329 310	2 435 868	1 736 230	699 638	140%
Fines	273 406	12 033	110 087	159 487	-49 400	69%
Licences and permits	1 171 613	100 571	765 895	683 441	82 454	112%
Agency services	1 272 027	92 740	640 781	742 016	-101 235	86%
Transfers recognised - operational	40 346 000	560	28 269 560	29 986 925	-1 717 365	94%
Other revenue	6 641 655	37 156	436 961	4 177 382	-3 740 421	10%
Gains on disposal of PPE	5 500 000	-	-	5 500 000	-5 500 000	0%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>213 551 820</b>	<b>8 035 201</b>	<b>130 023 646</b>	<b>146 431 651</b>	<b>-16 408 006</b>	<b>89%</b>
<b>Expenditure By Type</b>						
Employee related costs	65 563 255	5 280 216	38 318 484	38 245 232	73 252	100%
Remuneration of councillors	4 926 587	374 397	2 561 751	2 873 842	-312 091	89%
Debt impairment	3 764 020	-	-	-	-	
Depreciation & asset impairment	5 419 667	-	-	-	-	
Finance charges	1 731 550	-	167 243	1 032 372	-865 129	16%
Bulk purchases	84 833 077	3 758 671	47 061 638	49 485 962	-2 424 324	95%
Other materials	8 938 204	157 423	4 512 586	5 213 952	-701 366	87%
Contracted services	994 365	17 865	1 184 954	580 046	604 908	204%
Transfers and grants	-	-	359 145	-	359 145	
Other expenditure	33 624 234	5 990 334	37 117 460	18 768 642	18 348 818	198%
<b>Total Expenditure</b>	<b>209 794 960</b>	<b>15 578 905</b>	<b>131 283 261</b>	<b>116 200 049</b>	<b>15 083 212</b>	<b>113%</b>
<b>Surplus</b>	<b>3 756 860</b>	<b>-7 543 705</b>	<b>-1 259 615</b>	<b>30 231 602</b>		

**Explanations on table**

**\*Please note the following:**

**YearTD** – refers to Year-to-date (July 2014– January 2015)

**Variance** – refers the difference between actual versus budget

- Revenue – a negative value illustrate the municipality billed less than what was budget.
- Expenditure – a negative value illustrate the municipality spent less than what was budget.

## Variations

### **The Major revenue variations 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: fewer than 100% variance illustrate less revenue was billed over 100% variance illustrate the more revenue was billed.*

Property Rates – Billed more than original budget

Service charges electricity- Billed less than year-to-date budget.

Service charges water – Billed less than what were budgeted.

Service charges sanitation – The municipality have a variance of 0%, which means the planning was very good for this service.

Service charges refuse removal – Billed less than what budget.

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 – a negative variance shows the municipality are not budgeting according a lease register.

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.

Other revenue – the variance shows the municipality billed only 10%, the municipality need to ensure that it does not inflate revenue sources to have a creditable budget.

## **The major expenditure variances against budget are:**

Employee related cost – the variance are only R73 252

Remuneration of councillors – the variance shows the municipality spend R312 thousand less than budgeted.

Finance charges – refers only to the interest paid on loans.

Bulk purchases has a variance of 5%, this means at the end of January the municipality spent less than what was budgeted on bulk purchases.

Other materials – repair and maintenance shows the municipality spend 87% on repair and maintenance, the municipality must start monitoring repair and maintenance of vehicles..

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.

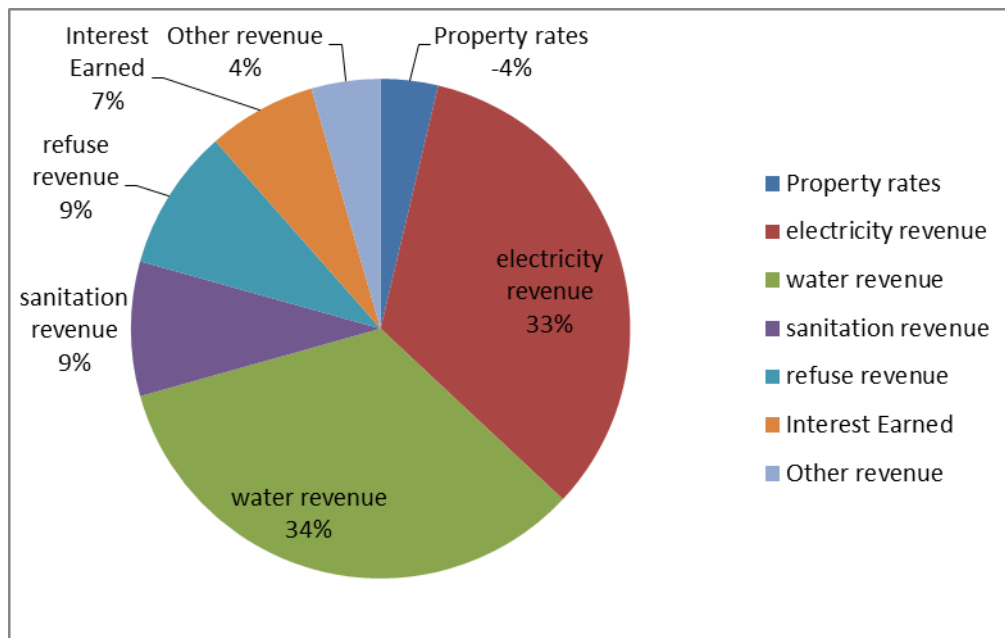
Other expenditure – Each department should investigate their budgets and start to curb expenditure of the municipality. Managers as well as their office assistants needs to familiarise themselves with the financial system which wil assist them to manage their budgets accordingly.

NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue) - M07 January						
Description	Budget Year 2014/15					
	Original Budget	January actual	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>Revenue By Source</b>						
Property rates	32 343 145	-322 453	34 472 983	31 608 074	2 864 909	109%
Service charges - electricity revenue	67 377 952	2 886 439	35 775 518	39 903 804	-4 128 286	90%
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Interest earned - external investments	624 300	280 399	790 305	364 175	426 130	217%
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Fines	273 406	12 033	110 087	159 487	-49 400	69%
Licences and permits	1 171 613	100 571	765 895	683 441	82 454	112%
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Transfers recognised - operational	40 346 000	560	28 269 560	29 986 925	-1 717 365	94%
Other revenue	6 641 655	37 156	436 961	4 177 382	-3 740 421	10%
Gains on disposal of PPE	5 500 000	-	-	5 500 000	-5 500 000	0%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>213 551 820</b>	<b>8 035 201</b>	<b>130 023 646</b>	<b>146 431 651</b>	<b>-16 408 006</b>	<b>89%</b>

\*Please note a percentage of over 100% illustrate that the municipality billed more than what was budget and less than 100 % illustrate the municipality billed less than what was budgeted.

#### CHART 1

The following chart shows the revenue by source for the month of January in terms of revenue as a percentage of total revenue.

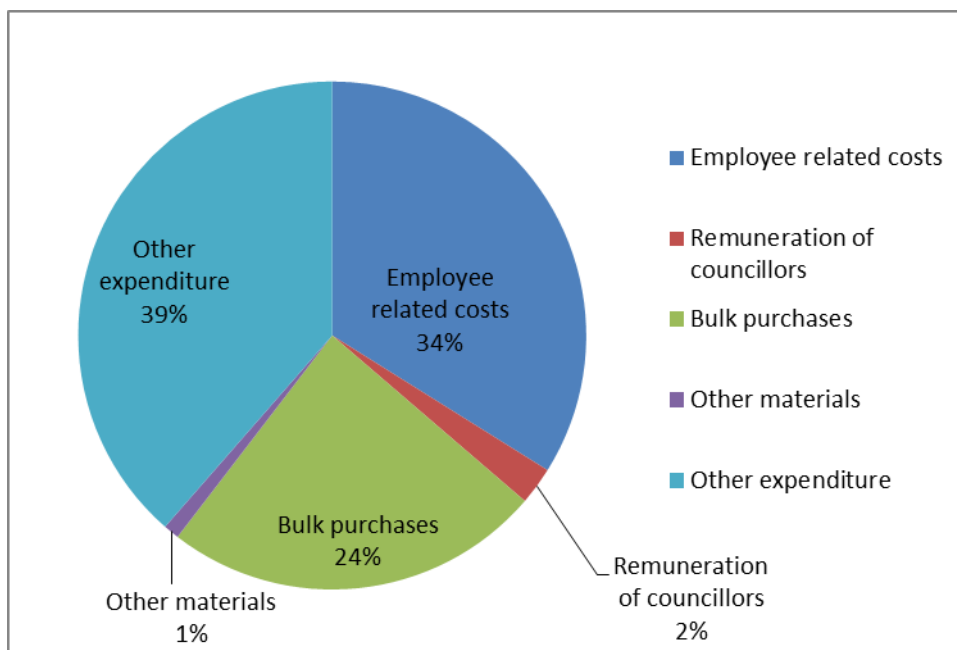


Expenditure By Type	Original Budget	January actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Employee related costs	65 563 255	5 280 216	38 318 484	38 245 232	73 252	100%
Remuneration of councillors	4 926 587	374 397	2 561 751	2 873 842	-312 091	89%
Debt impairment	3 764 020	-	-	-	-	
Depreciation & asset impairment	5 419 667	-	-	-	-	
Finance charges	1 731 550	-	167 243	1 032 372	-865 129	16%
Bulk purchases	84 833 077	3 758 671	47 061 638	49 485 962	-2 424 324	95%
Other materials	8 938 204	157 423	4 512 586	5 213 952	-701 366	87%
Contracted services	994 365	17 865	1 184 954	580 046	604 908	204%
Transfers and grants	-	-	359 145	-	359 145	
Other expenditure	33 624 234	5 990 334	37 117 460	18 768 642	18 348 818	198%
<b>Total Expenditure</b>	<b>209 794 960</b>	<b>15 578 905</b>	<b>131 283 261</b>	<b>116 200 049</b>	<b>15 083 212</b>	<b>113%</b>

\*Please note a percentage of over 100% means that the municipality spent more than what was budgeted and less than 100 % means the municipality spent less than what was budgeted.

## CHART 2

The following chart shows the expenditure by type in terms of expenditure at a percentage of total expenditure, Chart as per information above





The table below indicates revenue and expenditure by vote

Annexure B – Table C3

<b>NC062 Nama Khoi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January</b>						
<b>Vote Description</b>	<b>Original Budget</b>	<b>January actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>	<b>YTD variance</b>	<b>YTD variance</b>
<b>Revenue by Vote</b>						
Vote 1 - Municipal Manager	5 318 679	13 560	199 895	3 702 736	-3 667 182	5%
Vote 2 - Financial Services	60 014 936	292 444	66 059 842	51 747 310	14 752 882	128%
Vote 3 - Corporate Services	6 727 215	60 172	118 752	6 215 875	-3 600 298	2%
Vote 4 - Community Services: Community Development	21 484 133	897 025	6 334 222	13 372 889	-6 124 436	47%
Vote 5 - Community Services: Public Safety	2 711 541	193 372	1 376 962	1 584 944	-122 085	87%
Vote 6 - Electrical Engineering Services	69 629 260	2 897 146	35 834 257	41 513 489	-3 087 992	86%
Vote 7 - Infrastructure, Engineering & Technical Services	47 666 056	3 681 483	20 099 716	28 294 408	-7 393 111	71%
<b>Total Revenue by Vote</b>	<b>213 551 820</b>	<b>8 035 202</b>	<b>130 023 646</b>	<b>146 431 651</b>	<b>-9 242 222</b>	<b>89%</b>
<b>Expenditure by Vote</b>						
Vote 1 - Municipal Manager	21 845 947	5 493 272	21 761 492	12 743 469	9 681 604	171%
Vote 2 - Financial Services	29 297 857	1 723 356	21 196 733	13 194 628	4 999 819	161%
Vote 3 - Corporate Services	13 154 123	807 674	9 106 223	7 673 238	1 834 131	119%
Vote 4 - Community Services: Community Development	17 513 618	1 154 004	7 909 541	8 862 575	-1 785 325	89%
Vote 5 - Community Services: Public Safety	6 491 700	517 260	3 744 039	3 786 825	155 177	99%
Vote 6 - Electrical Engineering Services	62 345 639	4 291 726	39 232 141	35 947 990	4 730 864	109%
Vote 7 - Infrastructure, Engineering & Technical Services	59 146 076	1 591 615	28 333 092	33 811 376	-4 533 058	84%
<b>Total Expenditure by Vote</b>	<b>209 794 960</b>	<b>15 578 907</b>	<b>131 283 261</b>	<b>116 020 101</b>	<b>15 083 212</b>	<b>113%</b>
Surplus/ (Deficit) for the year	3 756 860	-7 543 705	-1 259 615	30 411 550	-24 325 434	

NC062 Nama Khoi - Table C3 Monthly Budget Statement - Financial Performance (revenue by municipal vote) - M07 January						
Vote Description	Original Budget	January actual	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>Revenue by Vote</b>						
Vote 1 - Municipal Manager	5 318 679	13 560	199 895	3 702 736	-3 667 182	5%
Vote 2 - Financial Services	60 014 936	292 444	66 059 842	51 747 310	14 752 882	128%
Vote 3 - Corporate Services	6 727 215	60 172	118 752	6 215 875	-3 600 298	2%
Vote 4 - Community Services: Community Development	21 484 133	897 025	6 334 222	13 372 889	-6 124 436	47%
Vote 5 - Community Services: Public Safety	2 711 541	193 372	1 376 962	1 584 944	-122 085	87%
Vote 6 - Electrical Engineering Services	69 629 260	2 897 146	35 834 257	41 513 489	-3 087 992	86%
Vote 7 - Infrastructure, Engineering & Technical Services	47 666 056	3 681 483	20 099 716	28 294 408	-7 393 111	71%
<b>Total Revenue by Vote</b>	<b>213 551 820</b>	<b>8 035 202</b>	<b>130 023 646</b>	<b>146 431 651</b>	<b>-9 242 222</b>	<b>89%</b>

### Reasons for Variances

- A variance of above 100% illustrate the municipality billed more revenue than what was budgeted and vice versa.

**Municipal manager** – The revenue budget did not realise and the municipality must ensure time is spent with monthly budget planning. Municipality must also be clear when budgeting which grants are operational and which grants are capital as it influence the revenue base of the municipality.

**Financial Services** – The billing is not aligned to the monthly budget.

**Corporate Services** – The billing is not aligned to the monthly budget.

**Community development**- The billing is not aligned to the monthly budget

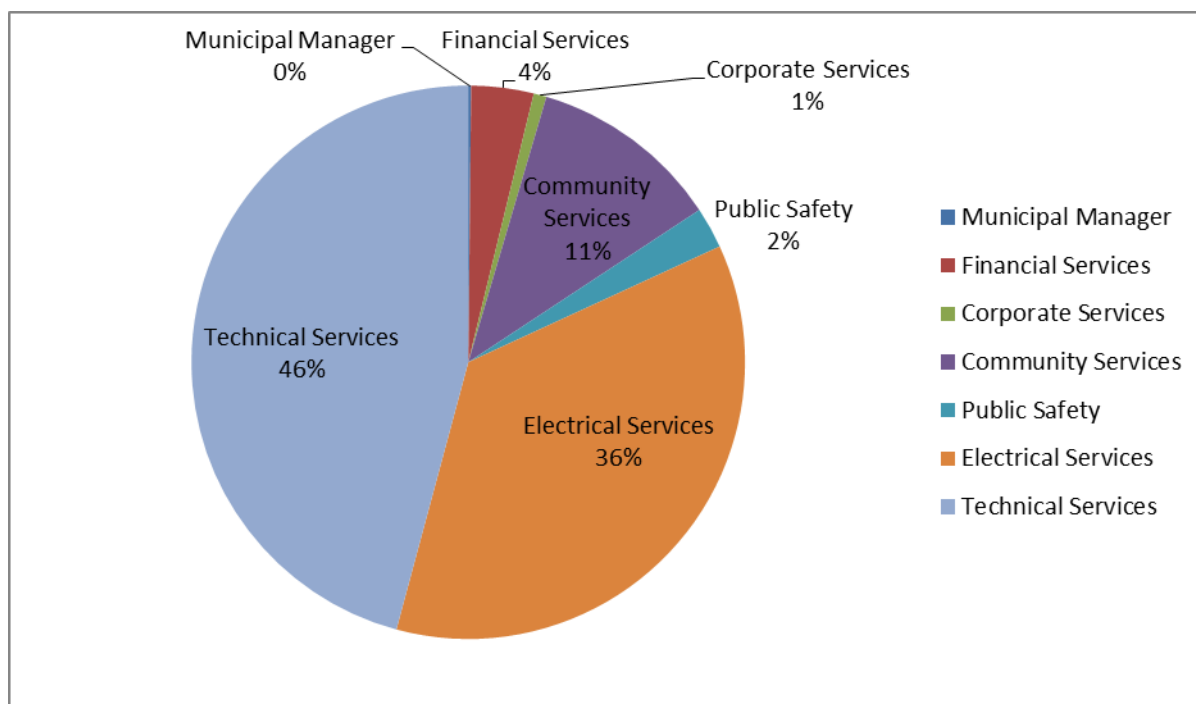
**Public safety** – The billing is not aligned to the monthly budget

**Electrical Engineering Services** – The billing is not aligned to the monthly budget

**Infrastructure, Engineering & Technical Services** - The billing is not aligned to the monthly budget

### CHART 3

The following chart shows the revenue by vote for January.



Expenditure by Vote	Original Budget	January actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Vote 1 - Municipal Manager	21 845 947	5 493 272	21 761 492	12 743 469	9 681 604	171%
Vote 2 - Financial Services	29 297 857	1 723 356	21 196 733	13 194 628	4 999 819	161%
Vote 3 - Corporate Services	13 154 123	807 674	9 106 223	7 673 238	1 834 131	119%
Vote 4 - Community Services: Community Development	17 513 618	1 154 004	7 909 541	8 862 575	-1 785 325	89%
Vote 5 - Community Services: Public Safety	6 491 700	517 260	3 744 039	3 786 825	155 177	99%
Vote 6 - Electrical Engineering Services	62 345 639	4 291 726	39 232 141	35 947 990	4 730 864	109%
Vote 7 - Infrastructure, Engineering & Technical Services	59 146 076	1 591 615	28 333 092	33 811 376	-4 533 058	84%
<b>Total Expenditure by Vote</b>	<b>209 794 960</b>	<b>15 578 907</b>	<b>131 283 261</b>	<b>116 020 101</b>	<b>15 083 212</b>	<b>113%</b>

#### Reasons for variances

- A variance of above 100% illustrate that municipality spend more than what was budgeted and vice versa

**Municipal Manager-** Actual expenditure does not align with monthly expenditure budget.

**Financial services** – Free basic services was captured under revenue foregone, corrections was made and free basic water, free basic electricity and free basic refuse removal was moved to their correct allocations.

**Corporate services** – Actual expenditure does not align with monthly expenditure budget

**Community Development** – Actual expenditure does not align with monthly expenditure budget

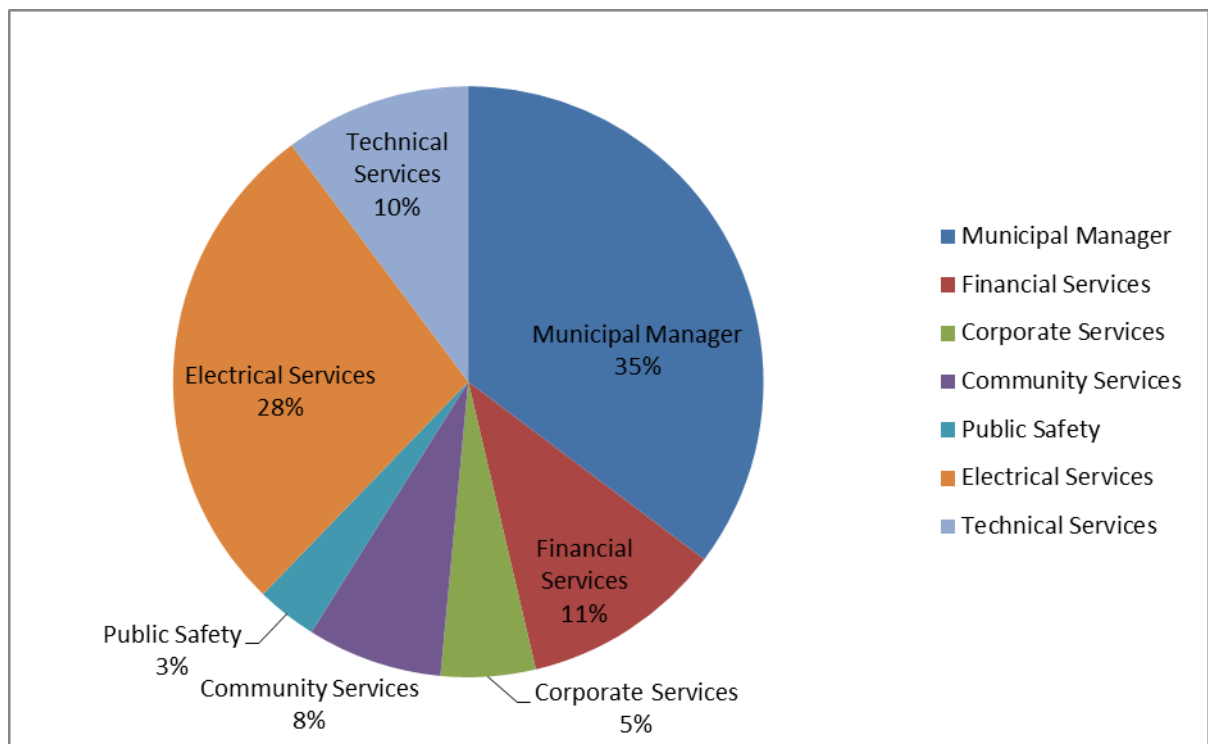
**Public safety** – Actual expenditure does not align with monthly expenditure budget

**Electrical Engineering Services** - Actual expenditure does not align with monthly expenditure budget

**Infrastructure, Engineering & Technical Services** – Actual expenditure does not align with monthly expenditure budget

**CHART 4**

The following chart shows the expenditure by vote for January 2014.



## 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.

Capital Expenditure and Source of Finance 31 January 2015						
Vote Description	Original Budget	January actual	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>Capital Expenditure - Standard Classification</b>						
Sport and recreation	3 400 000	-	171 856	2 465 000	-2 293 144	6.97%
Road transport	10 579 000	306 638	1 969 869	7 669 775	-5 699 906	25.68%
Electricity	1 000 000	-	874 817	725 000	149 817	120.66%
Waste water management	2 000 000	19 935	1 331 058	1 450 000	-118 942	91.80%
<b>Total Capital Expenditure - Standard Classification</b>	<b>16 979 000</b>	<b>326 573</b>	<b>4 347 600</b>	<b>12 309 775</b>	<b>-7 962 175</b>	<b>35.32%</b>
<b>Funded by:</b>						
National Government	16 979 000	326 573	4 347 600	12 309 775	-7 962 175	35.32%
<b>Total Capital Funding</b>	<b>16 979 000</b>	<b>326 573</b>	<b>4 347 600</b>	<b>12 309 775</b>	<b>-7 962 175</b>	<b>35.32%</b>

Capital expenditure for the month of January 2015 was R326 573; it was highlighted by the head of Technical Services that the Capital Budget does not correspond with the Project plans of the Technical Department. The matter was referred to National Treasury for guidance. Treasury responded by stating that the municipality can only correct the budget by means of an adjusted budget after the mid-year assessment report whereby shifting of funds between the operational and capital budget can be done. Capital Budget must be detailed, with projects listed, times frames supplied but the current capital budget lack all those features which can be the reason why the expenditure are so slow.

## CASH FLOW STATEMENT AT 31 January 2015

NC062 Nama Khoi - Table C7 Monthly Budget Statement - Cash Flow - M07 January						
Budget Year 2014/15						
Description	Original Budget	July actual	YearTD actual	YearTD budget	YTD variance	YTD variance
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
Ratepayers and other	158 915 888	18 150 134	117 951 125	93 973 361	23 977 764	125.52%
Government - operating	40 346 000	300 000	46 584 431	29 986 925	16 597 506	155.35%
Government - capital	16 979 000	-	6 100 000	12 319 333	-6 219 333	49.52%
Interest	3 795 229	364 875	2 830 249	2 213 883	616 366	127.84%
<b>Payments</b>						
Suppliers and employees	-198 326 370	-21 350 415	-168 578 441	-114 801 005	53 777 436	146.84%
Finance charges	-206 903	-	-167 243	-131 784	35 459	126.91%
Transfers and Grants					-	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>21 502 844</b>	<b>-2 535 406</b>	<b>4 720 121</b>	<b>23 560 714</b>	<b>-18 840 592</b>	<b>20.03%</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Receipts</b>						
Proceeds on disposal of PPE	5 719 000	-	-	5 719 000	-5 719 000	0.00%
<b>Payments</b>						
Capital assets	-16 979 000	-326 573	-3 312 965	-12 319 333	-9 006 368	26.89%
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-11 260 000</b>	<b>-326 573</b>	<b>-3 312 965</b>	<b>-6 600 333</b>	<b>-3 287 368</b>	<b>50.19%</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Repayment of borrowing	-1 524 646	-	-1 352 683	-900 589	452 094	150.20%
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-1 524 646</b>	<b>-</b>	<b>-1 352 683</b>	<b>-900 589</b>	<b>452 094</b>	<b>150.20%</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>8 718 198</b>	<b>-2 861 979</b>	<b>54 474</b>	<b>16 059 792</b>		
Cash/cash equivalents at beginning:	3 331 303		4 947 896	3 331 303		
Cash/cash equivalents at month/year end:	12 049 500		5 002 370	19 391 094		

The cash flow statement shows that the municipality had a balance of R5 002 370 in the primary bank account and the year –to-date budget shows the municipality budget for a balance of R19 391 094.

The cash flow statement gives the indication as to what actual funds is available, more emphasis 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. Although the municipality had a positive bank balance at 31 January 2015 is still have outstanding creditors of above 100 million.

## 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 2015

Debtors Age Analysis 31 January 2015						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 +Days	Total
<b>Debtors Age Analysis By Income Source</b>						
Water	2 431 095	1 515 251	531 641	591 406	14 378 825	19 448 218
Electricity	3 197 697	1 315 146	508 946	317 491	16 829 353	22 168 633
Property Rates	1 694 183	823 860	407 698	324 187	14 487 346	17 737 274
Waste Water Management	634 956	264 418	147 884	128 592	3 903 578	5 079 428
Waste Management	622 478	292 216	182 140	156 383	8 688 643	9 941 860
<b>Property Rental Debtors</b>	<b>144 386</b>	<b>127 417</b>	<b>85 709</b>	<b>64 136</b>	<b>4 672 058</b>	<b>5 093 706</b>
					-	
<b>Total By Income Source</b>	<b>8 724 795</b>	<b>4 338 308</b>	<b>1 864 018</b>	<b>1 582 195</b>	<b>62 959 803</b>	<b>79 469 119</b>
<b>Debtors Age Analysis By Customer Group</b>						
Organs of State	363 220	182 553	73 324	51 958	1 018 382	1 689 437
Commercial	2 963 773	1 531 490	682 902	456 967	20 190 805	25 825 937
Households	5 397 802	2 624 265	1 107 792	1 073 270	41 750 616	51 953 745
<b>Total By Customer Group</b>	<b>8 724 795</b>	<b>4 338 308</b>	<b>1 864 018</b>	<b>1 582 195</b>	<b>62 959 803</b>	<b>79 469 119</b>

## Debtors Analysis

The total debtors outstanding as at 31 December 2014 were R80 240 766; the total debtors outstanding at 31 January 2015 is R79 469 119, this is a decrease of R771 647(0.97%) for the period.

Total outstanding debtors for more than 90 days amounts to R64.71 million as at 31 December 2014 and R62.96 million as at 31 January 2015, the decrease for the period was R1.75 million.

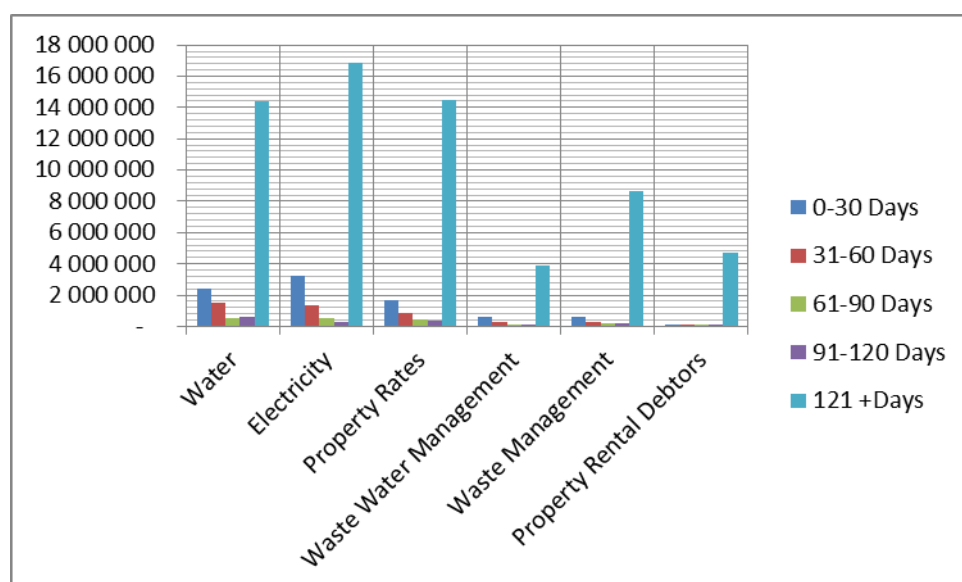
Total outstanding debtors for organs of state and commercial shows that R27 515 million outstanding at 31 January 2015 and for 31 December 2014 the amount outstanding were R27 246 014; this is an increase of R269 thousand.

Total services rendered outstanding amounts to R57 350 million as at 31 December 2014 and for 31 January 2015 R56 638 million this is a decrease R712 thousand.

**Chart 8 – Debtors per revenue source**

Debtors Age Analysis 31 January 2015						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 +Days	Total
<b>Debtors Age Analysis By Income Source</b>						
Water	2 431 095	1 515 251	531 641	591 406	14 378 825	19 448 218
Electricity	3 197 697	1 315 146	508 946	317 491	16 829 353	22 168 633
Property Rates	1 694 183	823 860	407 698	324 187	14 487 346	17 737 274
Waste Water Management	634 956	264 418	147 884	128 592	3 903 578	5 079 428
Waste Management	622 478	292 216	182 140	156 383	8 688 643	9 941 860
Property Rental Debtors	144 386	127 417	85 709	64 136	4 672 058	5 093 706
					-	
<b>Total By Income Source</b>	<b>8 724 795</b>	<b>4 338 308</b>	<b>1 864 018</b>	<b>1 582 195</b>	<b>62 959 803</b>	<b>79 469 119</b>

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

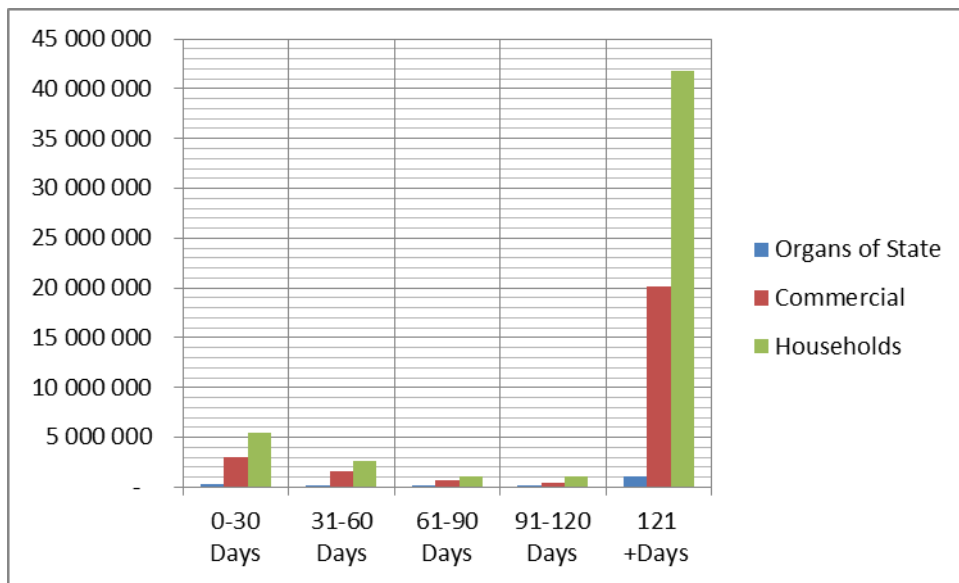




Debtors Age Analysis By Customer Group	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 +Days	Total
Organs of State	363 220	182 553	73 324	51 958	1 018 382	1 689 437
Commercial	2 963 773	1 531 490	682 902	456 967	20 190 805	25 825 937
Households	5 397 802	2 624 265	1 107 792	1 073 270	41 750 616	51 953 745
<b>Total By Customer Group</b>	<b>8 724 795</b>	<b>4 338 308</b>	<b>1 864 018</b>	<b>1 582 195</b>	<b>62 959 803</b>	<b>79 469 119</b>

**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.

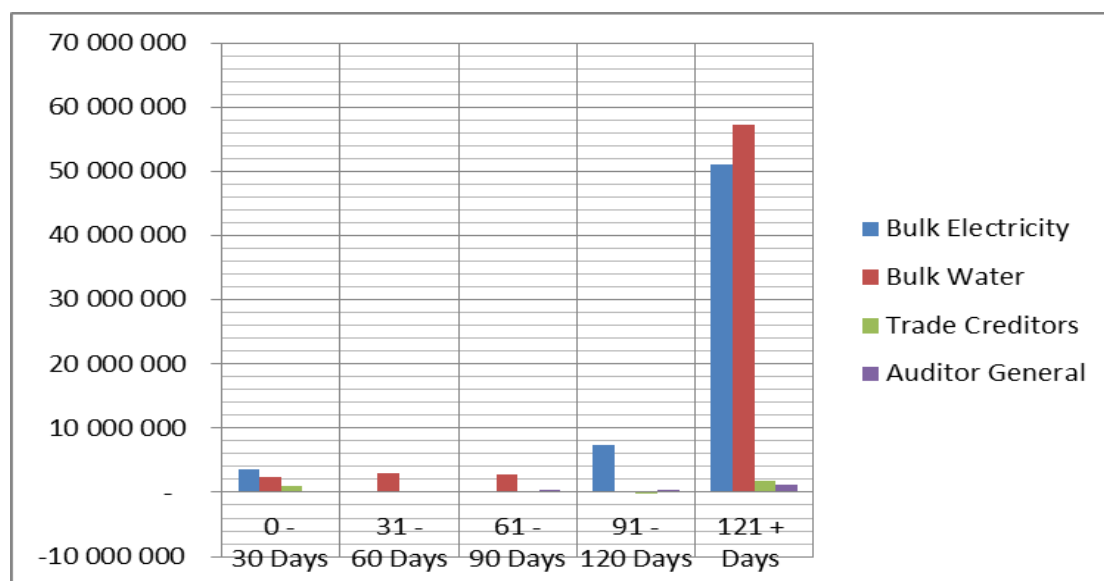
The following report shows the creditors outstanding at 31 January 2015

Creditors Age Analysis 31 January 2015						
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 + Days	Total
Bulk Electricity	3 591 443	-	-	7 334 046	51 161 084	62 086 573
Bulk Water	2 436 201	2 919 667	2 820 928	-	57 180 311	65 357 107
Trade Creditors	1 062 339	86 608	75 600	-140 146	1 776 724	2 861 125
Auditor General	-	216 500	418 830	319 866	1 119 789	2 074 985
<b>Total</b>	<b>7 089 983</b>	<b>3 222 775</b>	<b>3 315 358</b>	<b>7 513 766</b>	<b>111 237 909</b>	<b>132 379 790</b>

### Creditors Analysis

The municipality's creditors outstanding are illustrated above with Bulk Water (SEDIBENG) the highest, the amount outstanding is R65 357 107.

Chart 10



## **Creditors Age Analysis**

**The comparison for creditors outstanding between January 2015 and December 2014 are as follows:**

Bulk Electricity –December, R58 495 million and January 2014 R62 087 million there R3 592 million increase. Please note January payment was made in February.

Bulk Water –January, R65 357 million and December 2014 R65 357 million this means there is no movement in the outstanding amount.

Trade Creditors – November, R2 861 million and December 2014 R3 433 million this means the amount increase by R572 thousand.

Auditor General – January, R2 075 million and December 2014 R1 440 million there is an increase of R635.

Debt collection has a direct impact on the ability to pay creditors; if the municipality does not collect moneys it can't pay creditors, giving the municipality position it's a given that the municipality does not collect enough revenue for payment of 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.

**NAMA KHOI MUNICIPALITY**  
**REPORT OUTSTANDING MONEY FOR JANUARY 2015**

SERVICE POINTS	OUTSTANDING 31.12.14	ADD BILLINGS	MINUS INCOME	OUTSTANDING 31.01.15	Collection rate for the month	Collection rate including all outstanding debt	INCREASING (DECREASING)	% INCREASE/(D ECREASE) (D/LING)
A	B	C	D	E	F	G	H	I
<b>RATES:</b>								
Springbok	3 122 325.24	1 388 998.18	1 644 633.25	2 866 690.17	118.40%	36.46%	(255 635.07)	(8.19%)
Steinkopf	4 641 454.06	259 158.92	176 379.04	4 724 233.94	68.06%	3.60%	82 779.88	1.78%
Concordia	1 480 094.98	147 692.46	117 731.39	1 510 056.05	79.71%	7.23%	29 961.07	2.02%
Komaggas	3 416 757.89	88 401.00	13 554.35	3 491 604.54	15.33%	0.39%	74 846.65	2.19%
Okiep	1 115 885.77	200 669.50	208 347.24	1 108 208.03	103.83%	15.83%	(7 677.74)	(0.69%)
Nababeep	793 169.97	206 833.80	171 329.45	828 674.32	82.83%	17.13%	35 504.35	4.48%
<b>TOTAL RATES</b>	<b>14 569 687.91</b>	<b>2 291 753.86</b>	<b>2 331 974.72</b>	<b>14 529 467.05</b>	<b>101.76%</b>	<b>13.83%</b>	<b>(40 220.86)</b>	<b>(0.28%)</b>
<b>SERVICES:</b>								
Springbok	3 823 097.90	4 882 474.41	4 500 789.90	4 204 782.41	92.18%	51.70%	381 684.51	9.98%
Steinkopf	6 537 551.05	922 233.84	426 574.11	7 033 210.78	46.25%	5.72%	495 659.73	7.58%
Concordia	3 976 244.79	655 230.86	748 254.30	3 883 221.35	114.20%	16.16%	(93 023.44)	(2.34%)
Komaggas	10 243 890.74	446 197.81	137 017.67	10 553 070.88	30.71%	1.28%	309 180.14	3.02%
Okiep*	8 014 763.72	997 148.54	2 776 780.20	6 235 132.06	278.47%	30.81%	(1 779 631.66)	(22.20%)
Nababeep	13 918 726.09	1 105 852.08	653 341.66	14 371 236.51	59.08%	4.35%	452 510.42	3.25%
<b>TOTAL SERVICES</b>	<b>46 514 274.29</b>	<b>9 009 137.54</b>	<b>9 242 757.84</b>	<b>46 280 653.99</b>	<b>102.59%</b>	<b>16.65%</b>	<b>(233 620.30)</b>	<b>(0.50%)</b>
<b>LANDSALES</b>								
Springbok	51 611.40	2 084.69	1 066.30	52 629.79	51.15%	1.99%	1 018.39	1.97%
Steinkopf	145 996.98	241.77	300.00	145 938.75	124.08%	0.21%	(58.23)	(0.04%)
Concordia	123 883.45	845.47	6 107.04	118 621.88	722.32%	4.90%	(5 261.57)	(4.25%)
Komaggas	79 156.87	1 943.56	-	81 100.43	0.00%	0.00%	1 943.56	2.46%
Okiep	140 697.98	2 544.47	3 532.89	139 709.56	138.85%	2.47%	(988.42)	(0.70%)
Nababeep	18 915.87	1 107.62	1 097.89	18 925.60	99.12%	5.48%	9.73	0.05%
<b>TOTAL LANDSALES</b>	<b>560 262.55</b>	<b>8 767.58</b>	<b>12 104.12</b>	<b>556 926.01</b>	<b>138.06%</b>	<b>2.13%</b>	<b>(3 336.54)</b>	<b>(0.60%)</b>
<b>GRAZINGFEES</b>								
Springbok	10 233.63	2 821.80	2 500.83	10 554.60	88.63%	19.16%	320.97	3.14%
Steinkopf	831 526.85	52 305.12	28 147.83	855 684.14	53.81%	3.18%	24 157.29	2.91%
Concordia	330 143.03	27 273.28	23 750.45	333 665.86	87.08%	6.65%	3 522.83	1.07%
Komaggas	546 232.74	15 292.12	3 331.98	558 192.88	21.79%	0.59%	11 960.14	2.19%
Okiep	22 232.02	5 479.07	4 345.65	23 365.44	79.31%	15.68%	1 133.42	5.10%
Nababeep	11 929.43	2 284.97	2 323.09	11 891.31	101.67%	16.34%	(38.12)	(0.32%)
<b>TOTAL GRAZINGFEES</b>	<b>1 752 297.70</b>	<b>105 456.36</b>	<b>64 399.83</b>	<b>1 793 354.23</b>	<b>61.07%</b>	<b>3.47%</b>	<b>41 056.53</b>	<b>2.34%</b>
<b>DIVERSE:</b>								
Springbok	913 091.59	55 865.71	55 385.60	913 571.70	99.14%	5.72%	480.11	0.05%
Steinkopf	328 926.21	12 939.55	8 145.12	333 720.64	62.95%	2.38%	4 794.43	1.46%
Concordia	129 458.55	20 902.59	34 264.49	116 096.65	163.92%	22.79%	(13 361.90)	(10.32%)
Komaggas	405 893.02	5 762.97	991.23	410 664.76	17.20%	0.24%	4 771.74	1.18%
Okiep	169 967.66	2 664.70	31.96	172 600.40	1.20%	0.02%	2 632.74	1.55%
Nababeep	408 676.10	2 655.41	936.95	410 394.56	35.28%	0.23%	1 718.46	0.42%
<b>TOTAAL DIVERSE</b>	<b>2 356 013.13</b>	<b>100 790.93</b>	<b>99 755.35</b>	<b>2 357 048.71</b>	<b>98.97%</b>	<b>4.06%</b>	<b>1 035.58</b>	<b>0.04%</b>
<b>GROOT TOTAAL</b>	<b>65 752 535.58</b>	<b>11 515 906.27</b>	<b>11 750 991.86</b>	<b>65 517 449.99</b>	<b>102.04%</b>	<b>15.21%</b>	<b>(235 085.59)</b>	<b>(0.36%)</b>
<b>TOTAL SERVICESPOINTS</b>								
Springbok	7 920 359.76	6 332 244.79	6 204 375.88	8 048 228.67	97.98%	43.53%	127 868.91	1.61%
Steinkopf	12 485 455.15	1 246 879.20	639 546.10	13 092 788.25	51.29%	4.66%	607 333.10	4.86%
Concordia	6 039 824.80	851 944.66	930 107.67	5 961 661.79	109.17%	13.50%	(78 163.01)	(1.29%)
Komaggas	14 691 931.26	557 597.46	154 895.23	15 094 633.49	27.78%	1.02%	402 702.23	2.74%
Okiep	9 463 547.15	1 208 506.28	2 993 037.94	7 679 015.49	247.66%	28.05%	(1 784 531.66)	(18.86%)
Nababeep	15 151 417.46	1 318 733.88	829 029.04	15 641 122.30	62.87%	5.03%	489 704.84	3.23%
<b>TOTAL SERVICESPOINTS</b>	<b>65 752 535.58</b>	<b>11 515 906.27</b>	<b>11 750 991.86</b>	<b>65 517 449.99</b>	<b>102.04%</b>	<b>15.21%</b>	<b>(235 085.59)</b>	<b>(0.36%)</b>

- **The report above states the collection rate of the municipality, there are two different collection rate illustrated:**
  - Collection rate for the month – The calculation is based on the current month billings versus the current month’s actual income received; which shows the municipality collected 102.04% for the month of 31 January 2015.
  - Collection rate including all outstanding monies– The calculation take into consideration month billing plus the outstanding debt versus current actual money received; this means that the municipality are only collecting 15.21% of outstanding moneys at 31 January 2015.
- Please note the municipality must still engaged with service providers whereby the collection rate will be given per month without including previous debt.

**Historical Collection rates illustrated below:**

Rates

From the information above the municipality collected 36.46% in Springbok which was the highest collection rate; however the lowest collection rate was at 0.39% which was for Komaggas.

Services

From the information above the municipality collected 51.70% at Springbok which was the highest collection rate; however the lowest collection rate was at 1.28% which was for Komaggas.

Landsales

From the information above the municipality collected 5.48% at Nababeep which was the highest collection rate; however the lowest collection rate was at 0.00% which was for Kommagas.

Grazing Fees

From the information above the municipality collected 19.16 %at Springbok which was the highest collection rate; however the lowest collection rate was at 0.59 % which was for Komaggas.

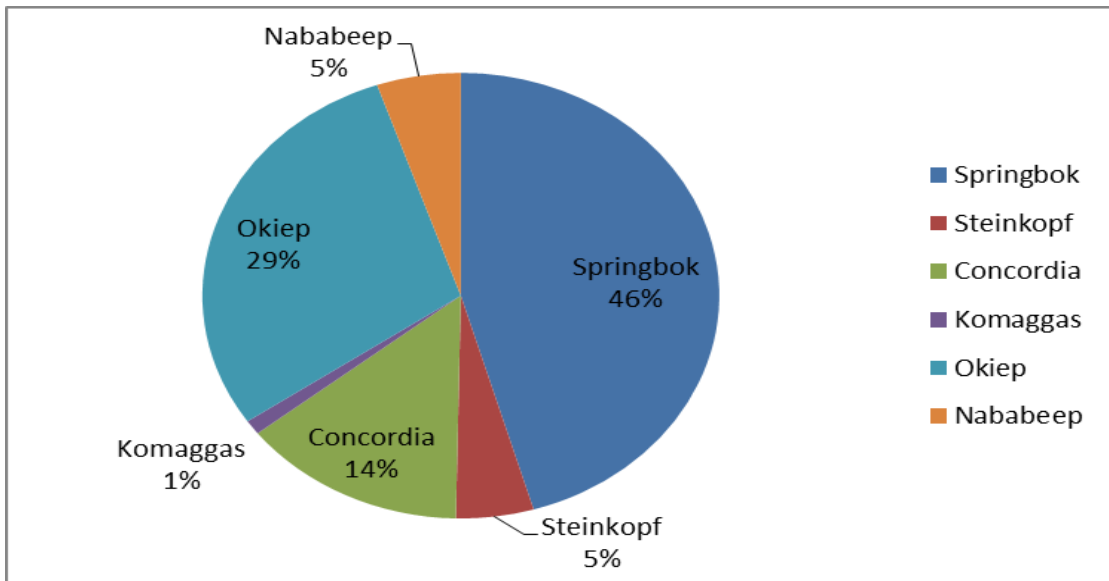
Diverse/other

From the information above the municipality collected 22.79% at Concordia which was the highest collection rate; however the lowest collection rate was at 0.02% which was for Okiep.

Service points

From the information above the municipality collected 43.53 % at Springbok which was the highest collection rate; however the lowest collection rate was at 1.02 % which was for Kommagas.

**CHART: PERCENTAGE OF INCOME COLLECTED PER SERVICE POINT ON ALL MONEYS OUTSTANDING**



<b>NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January</b>						
<b>Summary of Employee and Councillor remuneration</b>	<b>Budget Year 2014/15</b>					
	<b>Original Budget</b>	<b>January actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>	<b>YTD variance</b>	<b>YTD variance</b>
<b>Councillors (Political Office Bearers plus Other)</b>						
Basic Salaries and Wages	3 199 726	255 641	1 755 128	1 866 507	-111 379	94%
Pension and UIF Contributions	479 959	11 052	77 361	279 976	-202 615	28%
Motor Vehicle Allowance	799 931	88 897	600 546	466 627	133 919	129%
Cellphone Allowance	381 631	18 807	128 717	222 618	-93 901	58%
Other benefits and allowances	65 340	-	-	38 115	-38 115	0%
<b>Sub Total - Councillors</b>	<b>4 926 587</b>	<b>374 397</b>	<b>2 561 751</b>	<b>2 873 842</b>	<b>-312 092</b>	<b>89%</b>
<b>Senior Managers of the Municipality</b>						
Basic Salaries and Wages	2 937 701	289 739	1 803 876	1 713 659	90 217	105%
Pension and UIF Contributions	309 042	43 430	262 746	180 274	82 471	146%
Medical Aid Contributions	134 446	25 163	141 198	78 427	62 771	180%
Motor Vehicle Allowance	689 364	80 504	493 928	402 129	91 799	123%
Cellphone Allowance		3 500	19 500	-	19 500	
Housing Allowances	5 736	1 314	7 314	3 346	3 968	219%
Other benefits and allowances	264 847	54 175	284 837	154 494	130 343	184%
<b>Sub Total - Senior Managers of Municipality</b>	<b>4 341 136</b>	<b>497 826</b>	<b>3 029 968</b>	<b>2 532 329</b>	<b>497 639</b>	<b>120%</b>
<b>Other Municipal Staff</b>						
Basic Salaries and Wages	44 085 952	3 054 902	23 355 396	25 716 805	-2 361 410	91%
Pension and UIF Contributions	5 567 956	481 000	3 588 682	3 247 974	340 707	110%
Medical Aid Contributions	1 618 999	148 090	994 402	944 416	49 986	105%
Overtime	-	398 206	1 874 041	-	1 874 041	
Motor Vehicle Allowance	3 963 246	227 048	1 819 336	2 311 894	-492 558	79%
Cellphone Allowance	-	7 073	55 356	-	55 356	
Housing Allowances	263 509	20 896	141 880	153 713	-11 834	92%
Other benefits and allowances	5 722 456	295 240	4 314 408	3 338 100	976 309	129%
Long service awards	-	35 590	127 329	-	127 329	
<b>Sub Total - Other Municipal Staff</b>	<b>61 222 119</b>	<b>4 668 045</b>	<b>36 270 830</b>	<b>35 712 903</b>	<b>557 927</b>	<b>102%</b>
<b>Total Parent Municipality</b>	<b>70 489 842</b>	<b>5 540 267</b>	<b>41 862 549</b>	<b>41 119 074</b>	<b>743 474</b>	<b>102%</b>
<b>Total Employee Related Cost</b>	<b>65 563 255</b>	<b>5 165 870</b>	<b>39 300 798</b>	<b>38 245 232</b>		
<b>Total Expenditure</b>	<b>209 794 960</b>	<b>15 578 905</b>	<b>131 283 261</b>	<b>116 200 049</b>		
<b>% employee related cost to total expenditure</b>	<b>31%</b>	<b>33%</b>	<b>30%</b>	<b>33%</b>		

**YearTD** – refers to Year-to-date (July – January 2015)

**Variance** – refers the difference between actual versus budget, over 100% more was paid than budget.

Employee related cost to total expenditure % of an organisation should be at 25-40% of total expenditure, the ratio for the month of January 2015 is 33%.

## **5. Financial Implications /Recommendations**

### **Revenue by source:**

The mid-year figures should be analysis and revenue sources must be corrected. Monthly projections should be accurate. Services departments must use the previous six months as a benchmark. Municipal management should avoid budgeting for speculated revenue. Income department needs to ensure that all revenue items are correctly captured and updated.

### **Expenditure by type:**

Head of Departments must examine their budgets. Items with low or no expenditure should be adjusted. Items with high expenditure or items where there were no budget should be examine and carefully adjusted using the legislation and policies of the municipality.

### **Capital Expenditure:**

The Technical and other related departments must complete a capital budget with all the requirements as per National Treasury. Capital Budget should be control by the officials responsible for projects and communication between the Budget and Treasury office and Development Department is critical. Technical department must start using the financial system as their basis of reporting as expenditure can only be reported if it reflects on the municipal books (system).

### **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 the municipality's current situation is taken into 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 R80 million should be a worrying factor for management. Buy-in of Councillors as well as officials is needed to collect outstanding moneys.

### **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. Debtors keep increasing on a monthly basis and with debtors increasing and the low collection and taking into account that



the municipality has more expenditure than revenue it will become impossible for the municipality to pay outstanding creditors.

### **Collection Rate**

The low collection rate of the municipality starts the chain reaction of a negative cash flow at a municipality, it means if collection rates are low debtors outstanding will rise this will mean that the cash flow is 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 2015 (including historical debt) shows that the debtors outstanding are still increasing bringing more cash flow problems and will increase creditors outstanding. At this stage focus should not only be to curb expenditure but to collect as much outstanding monies as possible and to create new revenue ventures to maintain the money expenditure bill. Senior Managers should inform their officials of the real situation facing the municipality and carelessness towards unnecessary expenditure needs to stop.

## **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: 13 February 2015**

NAMAKHOIMUNICIPALITY QUALITY CERTIFICATE

I, ....., the acting 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 2015 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

#### Main tables

	<b>Consolidated Monthly Statements</b>
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote)
Table C4-FinPerRE	Financial Performance (revenue and expenditure)
Table C5-CAPEX	Capital Expenditure (municipal vote, standard classification)
Table C5C	Capital Expenditure (municipal vote, standard classification)
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow

#### Supporting Tables

Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement – Performance Indicators
Table SC3	Monthly Budget Statement – Aged debtors
Table SC4	Monthly Budget Statement – Aged creditors
Table S5	Monthly Budget Statement – Investment portfolio
Table SC6	Monthly Budget Statement – Transfer and grant receipts
Table SC7	Monthly Budget Statement – Transfer and grant expenditure
Table SC8	Monthly Budget Statement – Councillor and staff benefits
Table SC9	Monthly Budget Statement – Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement – Parent Municipality Financial Performance
Table SC11	Monthly Budget Statement – Summary of municipal entities
Table SC 12	Consolidated Monthly Budget Statement – Capital expenditure trend

Table SC13 a	Consolidated Monthly Budget Statement – Capital expenditure on new assets by asset class
Table SC b	Consolidated Monthly Budget Statement – Capital expenditure on renewal of existing assets by asset class
Table SC c	Consolidated Monthly Budget Statement – Expenditure on repairs and maintenance by asset class
Table SC d	Consolidated Monthly Budget Statement – depreciation by asset class
Table SC71	Charts
<b>Attached</b>	Return Forms
<b>Attached</b>	Additional Information