



Nama Khoi Municipality

11 February 2024

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING 31 January 2024 (MONTHLY BUDGET STATEMENT) – 2023/2024 FINANCIAL YEAR.

1. PURPOSE

71. (1) The accounting officer of a municipality must by 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 financial affairs for that month and the financial year up to the end of that month:

2. STRATEGIC OBJECTIVE

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

For the reporting period ended 31 January 2024

3. QUERIES AND SUGGESTIONS

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

Please note that the municipality wishes to notify the reader that information is subject to correction.

4. REPORT FOR THE PERIOD ENDING 31 January 2024

This report is based on financial information, as of 31 January 2024, and is available at the time of preparation.

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

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

The summary report indicates the following:

Table of Contents

Page 3	Table C4-Financial Performance
Page 4	CHART 1- Revenue by source
Page 5	CHART 2 – Expenditure by type
Page 6	Table C3 – Revenue and Expenditure by Vote
Page 8	CHART 3 – Revenue by Vote & Variances
Page 8	CHART 4 – Expenditure by Vote & Variances
Page 9	Capital Expenditure
Page 10	Cash Flow Statement
Page 11	Debtors Age Analysis
Page 14	Creditors age analysis
Page 16	Employee Related Cost
Page 17	Other Financial Information
Page 21	Financial Implications/Recommendations
Page 24	Interdepartmental and Cluster Impact
Page 25	Quality Certificate
Page 26	Annexure A
Page 28	C-Schedule Table of contents

NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January						
Description	Budget Year 2023/24					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue						
Service charges - Electricity	149 047 037	9 934 443	64 572 876	86 944 109	- 22 371 233	74
Service charges - Water	57 175 742	5 225 193	26 281 477	33 352 515	- 7 071 038	79
Service charges - Waste Water Management	22 427 989	1 255 038	8 763 940	13 083 000	- 4 319 060	67
Service charges - Waste management	26 639 689	1 428 888	10 112 444	15 539 811	- 5 427 367	65
Sale of Goods and Rendering of Services	791 655	85 156	1 925 174	461 804	1 463 370	417
Agency services	399 827	-	44 703	233 233	- 188 530	19
Interest earned from Receivables	15 342 307	1 788 252	12 417 149	8 949 675	3 467 474	139
Interest from Current and Non Current Assets	2 084 695	723 930	2 766 539	1 216 068		227
Rent on Land	1 194 450	94 004	659 712	696 766	- 37 054	95
Rental from Fixed Assets	3 240 262	- 6 963	1 067 907	1 890 161	- 822 254	56
Licence and permits	1 586 366	130 105	859 197	925 379	- 66 182	93
Operational Revenue	339 897	32 792	227 290	198 275	29 015	115
Property rates	57 427 711	14 291	50 916 660	33 499 480	17 417 180	152
Fines, penalties and forfeits	574 854	-	172 476	335 335	- 162 859	51
Transfers and subsidies - Operational	69 179 000	4 952 113	51 017 294	40 354 419	10 662 875	126
Interest	4 186 773	462 030	3 264 015	2 442 286	821 729	134
Other Gains	-	- 1 773	- 1 773	-	- 1 773	
Total Revenue (excluding capital transfers and con	411 638 254	26 117 499	235 067 080	240 122 316	- 5 055 236	98
Expenditure By Type						
Employee related costs	102 966 854	8 387 584	57 975 391	60 064 067	- 2 088 676	97
Remuneration of councillors	6 758 975	585 855	4 711 872	3 942 729	769 143	120
Bulk purchases - electricity	138 000 000	16 047 079	61 057 511	80 500 000	- 19 442 489	76
Inventory consumed	65 596 037	10 423 036	32 027 290	38 264 387	- 6 237 097	84
Depreciation and amortisation	81 663 419	-	-	47 636 995	- 47 636 995	-
Interest	2 702 525	778 837	9 391 506	1 576 470	7 815 036	596
Contracted services	42 469 709	2 006 941	11 174 727	24 774 057	- 13 599 330	45
Irrecoverable debts written off	21 985 649	-	-	12 824 973	- 12 824 973	-
Operational costs	33 559 641	1 708 637	15 051 014	19 576 438	- 4 525 424	77
Other Losses	8 420 552	-	-	4 911 991	- 4 911 991	-
Total Expenditure	504 123 361	39 937 969	191 389 311	294 072 107	- 102 682 796	65
Surplus/(Deficit)	- 92 485 107	- 13 820 470	43 677 769	- 53 949 791	97 627 560	

	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue						
Service charges - Electricity	149 047 037	9 934 443	64 572 876	86 944 109	- 22 371 233	74
Service charges - Water	57 175 742	5 225 193	26 281 477	33 352 515	- 7 071 038	79
Service charges - Waste Water Management	22 427 989	1 255 038	8 763 940	13 083 000	- 4 319 060	67
Service charges - Waste management	26 639 689	1 428 888	10 112 444	15 539 811	- 5 427 367	65
Sale of Goods and Rendering of Services	791 655	85 156	1 925 174	461 804	1 463 370	417
Agency services	399 827	-	44 703	233 233	- 188 530	19
Interest earned from Receivables	15 342 307	1 788 252	12 417 149	8 949 675	3 467 474	139
Interest from Current and Non Current Assets	2 084 695	723 930	2 766 539	1 216 068		227
Rent on Land	1 194 450	94 004	659 712	696 766	- 37 054	95
Rental from Fixed Assets	3 240 262	- 6 963	1 067 907	1 890 161	- 822 254	56
Licence and permits	1 586 366	130 105	859 197	925 379	- 66 182	93
Operational Revenue	339 897	32 792	227 290	198 275	29 015	115
Property rates	57 427 711	14 291	50 916 660	33 499 480	17 417 180	152
Fines, penalties and forfeits	574 854	-	172 476	335 335	- 162 859	51
Transfers and subsidies - Operational	69 179 000	4 952 113	51 017 294	40 354 419	10 662 875	126
Interest	4 186 773	462 030	3 264 015	2 442 286	821 729	134
Other Gains	-	- 1 773	- 1 773	-	- 1 773	
Total Revenue (excluding capital transfers and con	411 638 254	26 117 499	235 067 080	240 122 316	- 5 055 236	98

Explanation on YTD variance % - e.g. 104% means that the municipality billed 4% more than what was budgeted and 98% means the municipality billed 2% less than what was budgeted.

Variations to be discussed in the Institutional and Finance Committee

Matters of Concern

Revenue billed should not be seen as actual cash received, The Statement of Financial Performance sometimes gives the reader the idea that the municipality already collected the billed revenue; additionally, it should not be confused with the collection rate as variances relate to the expected budgeted versus the actual billing.

The municipality under billed for all services charges and downwards correction must be made with the Adjustment Budget, this will result in less funding be available for expenditure items.

Interest received from receivables will most likely never amount to real cash as the municipality writes off interest on a regular basis.

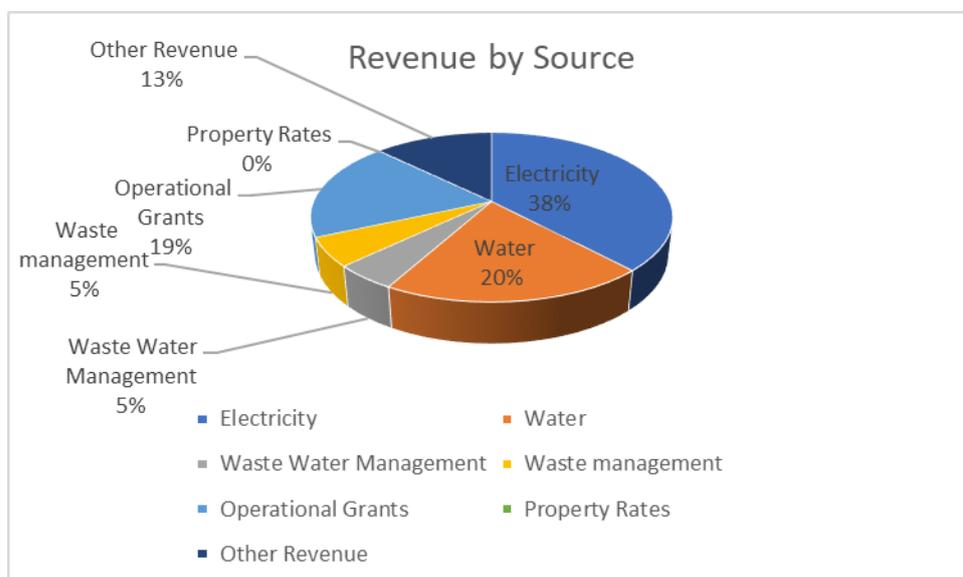
Fines, licenses, & permits vary from month to month and are difficult to budget.

Property rates were billed as ones, but it is also indicated as a monthly bill on the customer statement as per the budgeted amount.

Equitable share is received in three phases although the usage is spread over several months.

CHART 1

The following chart shows the revenue by source for the month of 31 January 2024 in terms of revenue as a percentage of total revenue.



Expenditure By Type	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Employee related costs	102 966 854	8 387 584	57 975 391	60 064 067	- 2 088 676	97
Remuneration of councillors	6 758 975	585 855	4 711 872	3 942 729	769 143	120
Bulk purchases - electricity	138 000 000	16 047 079	61 057 511	80 500 000	- 19 442 489	76
Inventory consumed	65 596 037	10 423 036	32 027 290	38 264 387	- 6 237 097	84
Depreciation and amortisation	81 663 419	-	-	47 636 995	- 47 636 995	-
Interest	2 702 525	778 837	9 391 506	1 576 470	7 815 036	596
Contracted services	42 469 709	2 006 941	11 174 727	24 774 057	- 13 599 330	45
Irrecoverable debts written off	21 985 649	-	-	12 824 973	- 12 824 973	-
Operational costs	33 559 641	1 708 637	15 051 014	19 576 438	- 4 525 424	77
Other Losses	8 420 552	-	-	4 911 991	- 4 911 991	-
Total Expenditure	504 123 361	39 937 969	191 389 311	294 072 107	- 102 682 796	65

Notes on variances above/under 10%

Variances to be discussed in the Institutional and Finance Committee

Matter of Concern

Finance Charges - These relate to the expenses incurred on the ESKOM account which is a fruitless and wasteful expenditure, The municipality cannot budget for such expenditures although the municipality anticipates that they might be incurred in the financial year. The municipality also received interest on an outstanding account from Vaal Central Water (Bloem Water)

Remuneration – Councillors received back pay in relation to the previous financial year and the monthly adjustments will be done with and Adjustment Budget.

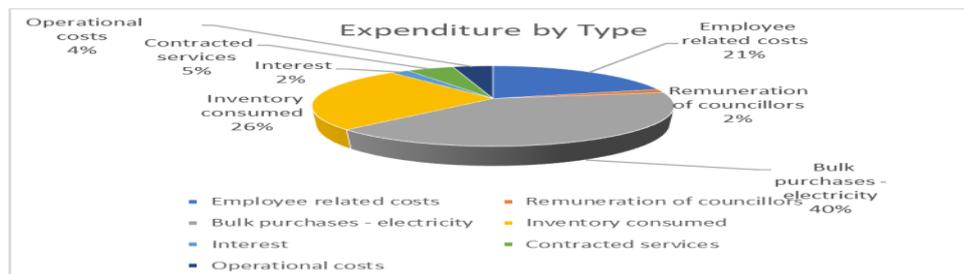
Water Inventory – Municipality is struggling to adhere to the monthly invoices as result of cash flow constraints.

Debt impairment and Depreciation - the municipality asset register is not linked to the financial systems and journals are only passed at year-end

Contracted services and other expenditures – related to the day-to-day operations are mostly dependent on a positive cash flow, if the municipality does not have the necessary funds available expenditures are only incurred for the most important expenditure items.

CHART 2

The following chart shows the expenditure by type in terms of expenditure at a percentage of total expenditure, Chart as per the 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						
Vote Description	Budget Year 2023/24		YearTD actual	YearTD budget	YTD variance	YTD variance %
	Original Budget	Monthly actual				
Revenue by Vote						
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	317 835	37 392	222 407	185 402	37 005	120
Vote 2 - MUNICIPAL MANAGER (11: IE)	1 490 993	125 466	1 092 083	869 743	222 340	126
Vote 3 - CORPORATE SERVICES (13: IE)	3 073 746	- 9 488	888 933	1 793 029	- 904 096	50
Vote 4 - FINANCIAL SERVICES (15: IE)	145 696 631	7 784 581	120 276 984	84 989 681	35 287 303	142
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	30 134 440	1 635 618	12 040 157	17 578 435	- 5 538 278	68
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	2 066 610	129 256	808 008	1 205 519	- 397 511	67
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	265 456 999	16 414 674	102 591 637	154 849 926	- 52 258 289	66
Total Revenue by Vote	448 237 254	26 117 499	237 920 209	261 471 735	- 23 551 526	91
Expenditure by Vote						
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	10 100 816	788 290	5 786 693	5 892 131	- 105 438	98
Vote 2 - MUNICIPAL MANAGER (11: IE)	14 728 580	1 419 282	8 967 690	8 591 681	376 009	104
Vote 3 - CORPORATE SERVICES (13: IE)	33 853 494	1 915 216	13 165 013	19 747 903	- 6 582 890	67
Vote 4 - FINANCIAL SERVICES (15: IE)	37 437 975	3 164 402	29 158 036	21 838 817	7 319 219	134
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	63 746 744	1 321 816	9 261 396	37 185 631	- 27 924 235	25
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	11 667 561	814 417	5 539 690	6 806 079	- 1 266 389	81
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	332 588 191	30 514 546	119 510 793	194 009 865	- 74 499 072	62
Total Expenditure by Vote	504 123 361	39 937 969	191 389 311	294 072 107	- 102 682 796	65
Surplus/ (Deficit) for the year	- 55 886 107	- 13 820 470	46 530 898	- 32 600 372	79 131 270	

Reasons for variances above/under 10%

Variances to be discussed in the Institutional and Finance Committee

CHART 3

The following chart shows the revenue by vote for 31 January 2024

	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote						
Vote 1 -MAYOR AND COUNCIL (10: IE)	317 835	28 858	185 015	158 916	26 099	116,42
Vote 2 - MUNICIPAL MANAGER (11: IE)	1 490 993	125 795	966 617	745 494	221 123	129,66
Vote 3 - CORPORATE SERVICES (13: IE)	3 073 746	262 781	898 421	1 536 882	- 638 461	- 58,46
Vote 4 - FINANCIAL SERVICES (15: IE)	145 696 631	18 719 789	112 492 403	72 848 298	39 644 105	154,42
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	30 134 440	1 645 639	10 404 539	15 067 230	- 4 662 691	- 69,05
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	2 066 610	55 918	678 752	1 033 302	- 354 550	- 65,69
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	265 456 999	14 307 822	86 176 963	132 728 508	- 46 551 545	- 64,93
Total Revenue by Vote	448 237 254	35 146 602	211 802 710	224 118 630	- 12 315 920	94,50

Notes on Table Above

Revenue billed does not necessarily mean the monies have collected the actual cash

It must be noted Revenue by function includes capital revenue recognized resulting in the difference when compared to revenue by source.

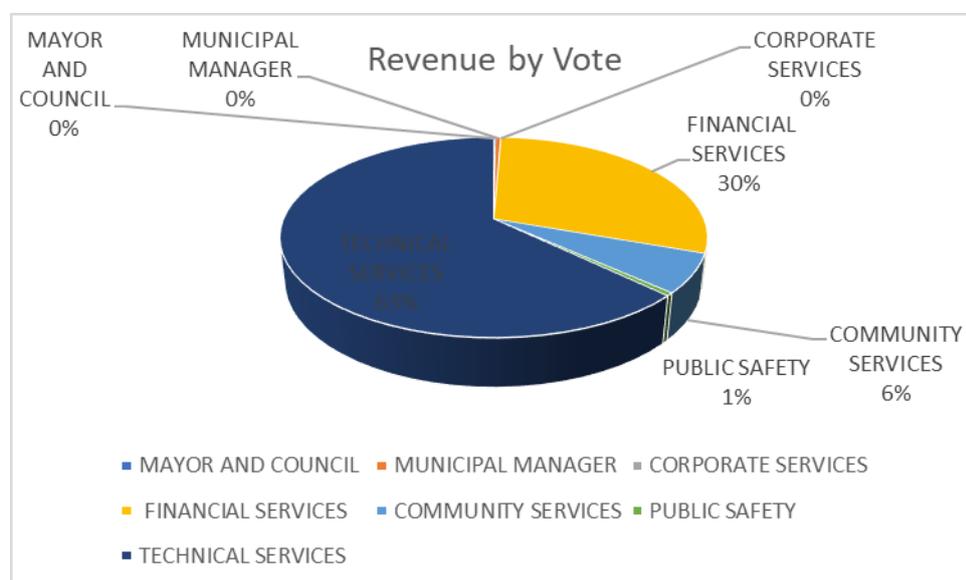
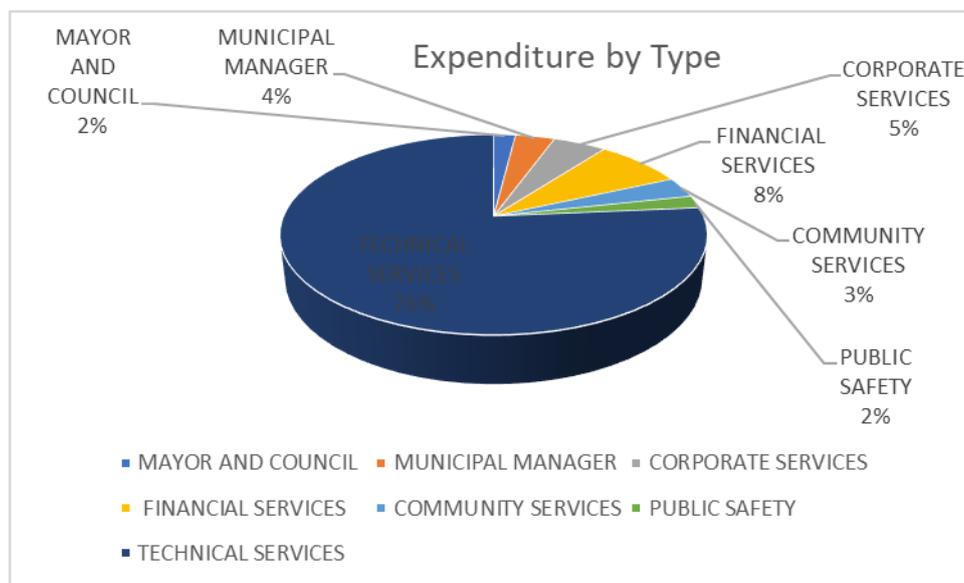


CHART 4

Expenditure by Vote	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	10 100 816	788 290	5 786 693	5 892 131	- 105 438	98
Vote 2 - MUNICIPAL MANAGER (11: IE)	14 728 580	1 419 282	8 967 690	8 591 681	376 009	104
Vote 3 - CORPORATE SERVICES (13: IE)	33 853 494	1 915 216	13 165 013	19 747 903	- 6 582 890	67
Vote 4 - FINANCIAL SERVICES (15: IE)	37 437 975	3 164 402	29 158 036	21 838 817	7 319 219	134
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	63 746 744	1 321 816	9 261 396	37 185 631	- 27 924 235	25
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	11 667 561	814 417	5 539 690	6 806 079	- 1 266 389	81
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	332 588 191	30 514 546	119 510 793	194 009 865	- 74 499 072	62
Total Expenditure by Vote	504 123 361	39 937 969	191 389 311	294 072 107	- 102 682 796	65

The following chart shows the expenditure by vote for 31 January 2024



Reasons for variances above/under 10%

Variances to be discussed in the Institutional and Finance Committee

Capital expenditure report (Annexure B – Table C5)

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

Please note Capital Expenditure is subject to correction.

Capital Expenditure 31 January 2024					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Executive and council	17 100 000	1 108 107	- 4 477 979	9 975 000	- 14 452 979
Planning and development	-	25 000	247 907	-	247 907
Energy sources	1 600 000	-	-	933 331	- 933 331
Water management	600 000	-	-	350 000	- 350 000
Waste water management	36 599 000	-	2 480 982	21 349 419	- 18 868 437
Total Capital Expenditure - Functional Classification	55 899 000	1 133 107	- 1 749 090	32 607 750	- 34 356 840
Funded by:					
National Government	36 599 000	-	2 480 982	21 349 419	- 18 868 437
Borrowing	-	-	-	-	-
Internally generated funds	19 300 000	1 133 107	- 4 230 072	11 258 331	- 15 488 403
Total Capital Funding	55 899 000	1 133 107	- 1 749 090	32 607 750	- 34 356 840

Please note Capital Expenditure votes will be corrected with the Adjustment Budget, Rollover amounts will be added and capital expenditure from own funds will be aligned to the correct structures.

CASH FLOW STATEMENT ON 31 January 2024

NC062 Nama Khoi - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		43 771	61 477		3 575	28 497	-	28 497	#DIV/0!	-
Service charges		170 063	306 391		15 602	87 086	-	87 086	#DIV/0!	-
Other revenue		42 029	7 876		1 913	70 808	248 717	(177 910)	-72%	426 372
Transfers and Subsidies - Operational		59 387	14 029		333	88 850	-	88 850	#DIV/0!	-
Transfers and Subsidies - Capital		9 375	36 599		6	2 278	-	2 278	#DIV/0!	-
Interest		-	2 085		-	-	1 216	(1 216)	-100%	2 085
Dividends		-	-		-	-	-	-		-
Payments										
Suppliers and employees		(290 632)	(389 100)		(32 835)	(175 324)	(226 975)	(51 651)	23%	(389 100)
Interest		(2 275)	(2 703)		-	(3 584)	(1 576)	2 007	-127%	(2 703)
Transfers and Subsidies		-	-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		31 718	36 654	-	(11 407)	98 611	21 382	(77 230)	-361%	36 654
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		11	-		-	-	-	-		-
Decrease (increase) in non-current receivables		-	-		-	-	-	-		-
Decrease (increase) in non-current investments		-	-		-	-	-	-		-
Payments										
Capital assets		(5 081)	(55 899)		109	747	-	(747)	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5 070)	(55 899)	-	109	747	-	(747)	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-		-	-	-	-		-
Borrowing long term/refinancing		25 000	-		-	(1 274)	-	(1 274)	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-		-	-	-	-		-
Payments										
Repayment of borrowing		(440)	-		-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		24 560	-	-	-	(1 274)	-	1 274	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		(4 438)	24 517		(4 152)	(50 258)	24 517			(50 258)
Cash/cash equivalents at month/year end:		46 770	5 272		(15 451)	47 826	13 291			-

Notes on the Cash Flow Statement

Please note that opening and closing balances are subject to correction and include conditional grants.

Balance in condition grants also includes a loan that was transferred to the interest-bearing account and incorrectly shows under operational grants.

Municipality Council has approved the upgrade from Promun 2 to Promun 3 where the Cash Flow Statement amongst other issues on the C-Schedule will be dealt with.



Nama Khoi Local Municipality

Bank Reconciliation

Financial Year: 2023/2024

Period: 1-31 January 2024

Nedbank: Primary Account, Current, 1192371690



Cashbook balance as at 01/01/2024	629929707800	14 993 386,96
Add: Deposits for the month	629929707837	26 941 610,65
Less: Withdrawals for the month	629929707838	-37 022 566,06
Less: Other charges and cost for the month	629929707897	-47 543,76
Add: Interest earned for the month	153026812616	
Less: Interest earned transferred for the month	629929709037	
Cashbook balance as at 31/01/2024		4 864 887,99
Bank balance as at 31/01/2024		5 486 289,51
<u>Deposits</u>		
Add: Outstanding deposits recorded in cashbook, but not reflecting on bank statements		303 676,57
<u>Withdrawals</u>		
Less: Outstanding withdrawals recorded in cashbook, but not reflecting on bank statements		-925 078,29
Reconciled bank balance as at 31/01/2024		4 864 887,99
	Variance	0,00
<u>Prepared by:</u>	<u>Reviewed by:</u>	
Name: Danver M Saal	Name: W JONKER	
Designation: Assistant Accountant : Reporting & Budgeting	Designation: Manager : Reporting & Budgeting	
Date : 08/02/2024	Date : 08/02/2024	
Signature:.....	Signature:.....	

Debtors Age Analysis - Annexure B -Table SC3

The debtor's age analysis report shown in Annexure B has been prepared based on the format required by the National Treasury. The following report shows the debtor's outstanding on 31 January 2024.

Debtors Age Analysis 31 January 2024						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Debtors Age Analysis By Income Source						
Water	5 840 998	2 625 048	2 345 416	1 740 385	99 464 311	112 016 158
Electricity	6 618 154	2 033 597	1 198 234	1 060 471	85 482 110	96 392 566
Property Rates	3 701 156	1 657 906	1 334 411	1 260 285	72 856 454	80 810 212
Waste Water Management	1 322 252	718 984	573 709	535 902	24 118 223	27 269 070
Waste Management	1 853 132	1 143 314	950 504	911 210	49 629 234	54 487 394
Property Rental Debtors	375 933	270 821	268 958	366 378	15 392 099	16 674 189
Total By Income Source	19 711 625	8 449 670	6 671 232	5 874 631	346 942 431	387 649 589
Debtors Age Analysis By Customer Group						
Organs of State	1 227 394	663 331	379 513	343 967	10 200 583	12 814 788
Commercial	8 145 318	2 624 020	1 772 634	1 560 093	106 597 950	120 700 015
Households	10 338 913	5 162 319	4 519 085	3 970 571	230 143 898	254 134 786
Total By Customer Group	19 711 625	8 449 670	6 671 232	5 874 631	346 942 431	387 649 589

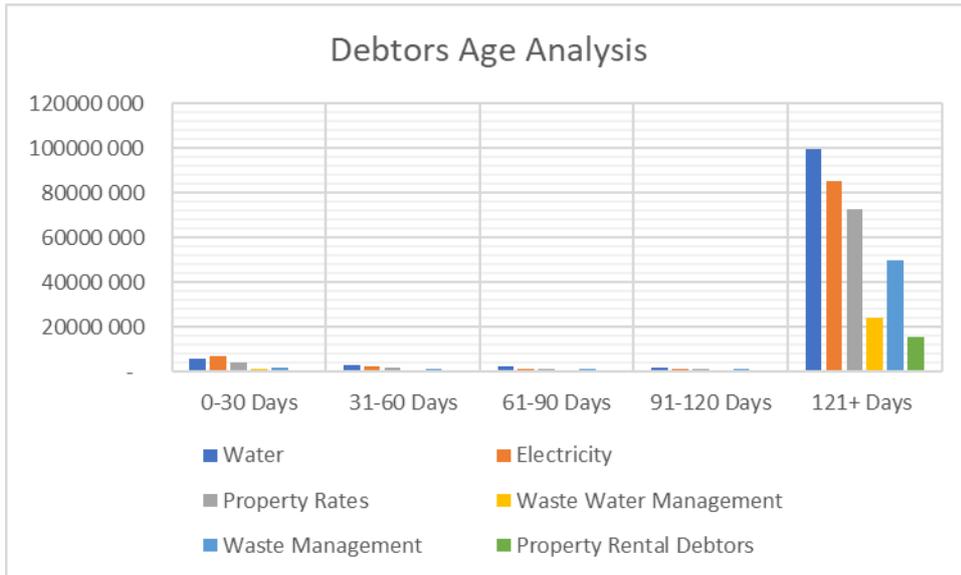
The debtor's outstanding for more than 121 days amounts to R346 942 431.

Debtors are increasing every month if the period is more than 60 days and 90 days are checked it is clear there is a constant increase, on the debtor's books there are many disputes which result in no or low payments on accounts. Several past action plans and debt collection procedures have been introduced but have not been successful. Debt control reports will be submitted to show the success and challenges of recovering debt.

Chart 8 – Debtors per revenue source

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Debtors Age Analysis By Income Source						
Water	5 840 998	2 625 048	2 345 416	1 740 385	99 464 311	112 016 158
Electricity	6 618 154	2 033 597	1 198 234	1 060 471	85 482 110	96 392 566
Property Rates	3 701 156	1 657 906	1 334 411	1 260 285	72 856 454	80 810 212
Waste Water Management	1 322 252	718 984	573 709	535 902	24 118 223	27 269 070
Waste Management	1 853 132	1 143 314	950 504	911 210	49 629 234	54 487 394
Property Rental Debtors	375 933	270 821	268 958	366 378	15 392 099	16 674 189
Total By Income Source	19 711 625	8 449 670	6 671 232	5 874 631	346 942 431	387 649 589

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

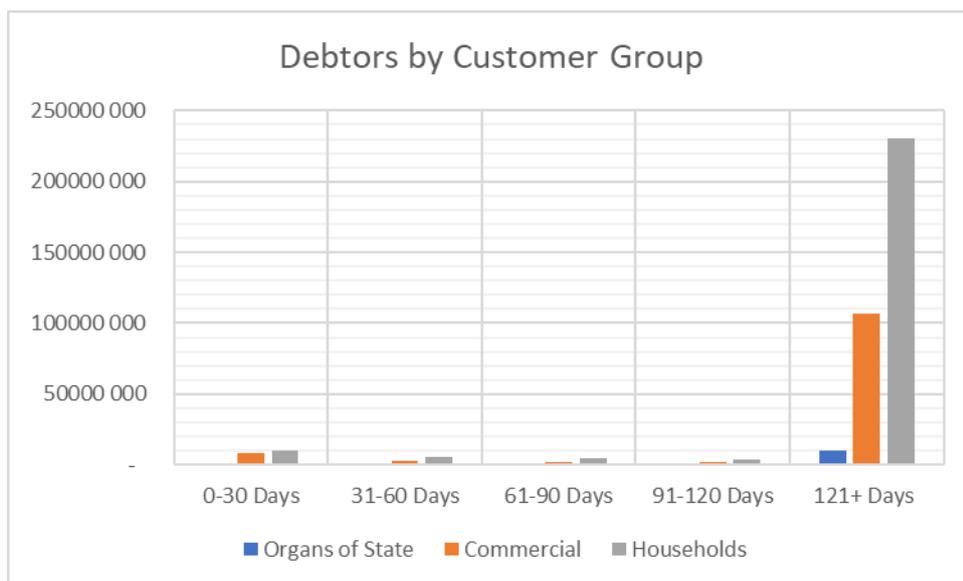


Debtor Age Analysis by Category

Debtors Age Analysis By Customer Group	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Organs of State	1 227 394	663 331	379 513	343 967	10 200 583	12 814 788
Commercial	8 145 318	2 624 020	1 772 634	1 560 093	106 597 950	120 700 015
Households	10 338 913	5 162 319	4 519 085	3 970 571	230 143 898	254 134 786
Total By Customer Group	19 711 625	8 449 670	6 671 232	5 874 631	346 942 431	387 649 589

CHART 9

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



CREDITORS Age Analysis - Annexure B -Table SC4

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

The following report shows the creditor's outstanding on 31 January 2024.

Creditors Age Analysis By Customer Type January 2024						
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121+ Days	Total
Creditors Age Analysis By Customer Type						
Bulk Electricity	- 7 979 697	9 086 238	- 12 675 412	- 9 827 526	235 754 982	214 358 585
Bulk Water	3 403 663	4 649 146	2 476 506	5 020 252	213 187 568	228 737 135
Trade Creditors	- 1 735 934	764 970	2 388 785	48 928	- 306 888	1 159 861
Auditor General	-	- 350 000	1 300 630	1 154 241	984 304	3 089 175
Other	- 15 705	- 91 345	145 860	- 250 000	95 202	- 115 988
Total By Customer Type	- 6 327 673	14 059 009	- 6 363 631	- 3 854 105	449 715 168	447 228 768

Creditors Analysis

Please note creditors' report is subject to correction

From the creditors' age analysis, the municipality has two main creditors: ESKOM and Sedibeng.

The municipality applied for the Debt Relief Program and was successful in the application, furthermore payments thus has been made in consultation with ESKOM.

The municipality have a National Dispute with Sedibeng Water now Central Vaal Water

It must be noted that the municipality has struggled to settle the monthly accounts from Central Vaal Water this is as result of all service charges being under billed compared to the Original Budget and also as result of declining collection rate.

NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January						
Summary of Employee and Councillor remuneration	Budget Year 2023/24					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Councillors (Political Office Bearers plus Other)						
Basic Salaries and Wages	5 648 146	485 428	3 975 561	3 294 746	680 815	121
Cellphone Allowance	693 600	61 200	469 200	404 600	64 600	116
Other benefits and allowances	417 229	39 227	267 111	243 383	23 728	110
Sub Total - Councillors	6 758 975	585 855	4 711 872	3 942 729	769 143	120
Senior Managers of the Municipality						
Basic Salaries and Wages	3 530 398	262 467	1 979 163	2 059 400	- 80 237	96
Pension and UIF Contributions	10 855	354	2 478	6 335	- 3 857	39
Performance Bonus	443 740	-	333 921	258 853	75 068	129
Motor Vehicle Allowance	1 546 588	40 764	225 348	902 181	- 676 833	25
Cellphone Allowance	80 864	2 637	18 459	47 173	- 28 714	39
Housing Allowances	190 770	11 809	82 663	111 279	- 28 616	74
Other benefits and allowances	664	22	154	385	- 231	40
Long service awards	35 835	-	-	20 902	- 20 902	-
Sub Total - Senior Managers of Municipality	5 839 714	318 053	2 642 186	3 406 508	- 764 322	78
Other Municipal Staff						
Basic Salaries and Wages	61 062 509	4 732 533	34 846 889	35 619 808	- 772 919	98
Pension and UIF Contributions	9 700 260	756 720	5 530 576	5 658 485	- 127 909	98
Medical Aid Contributions	4 328 448	337 666	2 218 598	2 524 928	- 306 330	88
Overtime	6 962 609	994 873	4 811 155	4 061 526	749 629	118
Performance Bonus	4 621 059	332 382	2 881 149	2 695 616	185 533	107
Motor Vehicle Allowance	3 109 403	111 640	523 451	1 813 826	- 1 290 375	29
Cellphone Allowance	213 156	15 893	119 434	124 334	- 4 900	96
Housing Allowances	1 045 372	58 335	468 565	609 805	- 141 240	77
Sub Total - Other Municipal Staff	91 042 816	7 340 042	51 399 817	53 108 328	- 1 708 511	97
Total Parent Municipality	103 641 505	8 243 950	58 753 875	60 457 565	- 1 703 690	97
Total Employee Cost	96 882 530	7 658 095	54 042 003	56 514 836		
Expenditure	504 123 361	39 937 969	191 389 311	294 072 107		
Revenue	411 638 254	26 117 499	235 067 080	240 122 316		
% Employee Cost to Expenditure	19	19	28	19		
%Employee Cost to Revenue	24	29	23	24		

Employee-related cost to total expenditure – Please note employee cost against expenditure amounts to 19%

Revenue Collection by Service Point

MFMA Circular 124 - paragraphs 3.7.4 and 3.7.5

COLLECTION RATE - per ward - rates and per service - (January 2024 to March 2024) <i>(quarter preceding the application)</i>									
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	December billed	December collect	January Billed	January Collected	% Collected	Quarter 3 Billed	Quarter 3 collected	Collection %
Total November 2023		18 969 749	15 417 278	22 208 292	15 886 044	72	22 208 292	15 886 044	72%
Ward/Service point - Komaggas									
Property Rates Tax		138 850	24 923	138 728	22 165	16	-	-	10%
Electricity	Eskom supplied						138 728	22 165	16%
Water		419 481	43 529	584 805	49 939	9	584 805	49 939	9%
Refuse		220 430	23 728	220 269	20 555	9	220 269	20 555	9%
Sewerage		57 040	10 588	57 009	8 034	14	57 009	8 034	14%
TOTAL		835 801	102 768	1 000 810	100 693	10	1 000 810	100 693	
Interest							-	-	
Ward/Service point - Steinkopf									
Property Rates Tax		293 322	101 837	291 005	144 791	50	291 005	144 791	22%
Electricity	Eskom supplied						-	-	50%
Water		832 818	276 764	1 167 726	200 834	17	1 167 726	200 834	17%
Refuse		370 821	59 052	370 822	62 258	17	370 822	62 258	17%
Sewerage		305 771	54 151	305 770	64 762	21	305 770	64 762	21%
TOTAL		1 802 732	491 804	2 135 324	472 645	22	2 135 324	472 645	
Interest							-	-	
Ward/Service point - Springbok									
Property Rates Tax		2 446 089	2 406 472	2 434 270	2 635 367	108	2 434 270	2 635 367	108%
Electricity	Municipal supplied	3 673 995	4 681 375	4 415 769	3 928 339	89	4 415 769	3 928 339	89%
Water		2 384 973	2 353 502	2 907 506	2 461 863	85	2 907 506	2 461 863	85%
Refuse		1 004 867	724 236	1 005 676	796 318	79	1 005 676	796 318	79%
Sewerage		976 171	697 216	1 007 251	718 883	71	1 007 251	718 883	71%
TOTAL		10 486 095	10 862 801	11 770 473	10 540 770	90	11 770 473	10 540 770	90%
Interest							-	-	
Ward/Service point - Okiep									
Property Rates Tax		284 058	377 220	289 452	362 865	125	289 452	362 865	125%
Electricity	Municipal supplied	624 340	526 694	842 676	640 581	76	842 676	640 581	76%
Water		619 928	481 129	798 780	560 480	70	798 780	560 480	70%
Refuse		329 274	166 535	329 922	158 758	48	329 922	158 758	48%
Sewerage		253 856	147 007	254 424	140 854	55	254 424	140 854	55%
TOTAL		2 111 456	1 698 585	2 515 253	1 863 539	74	2 515 253	1 863 539	
Interest							-	-	
Ward/Service point - Nababeep									
Property Rates Tax		300 407	277 622	293 819	281 546	96	293 819	281 546	96%
Electricity	Municipal supplied	749 752	267 281	1 514 411	225 132	15	1 514 411	225 132	15%
Water		664 254	390 244	838 297	419 750	50	838 297	419 750	50%
Refuse		268 837	100 941	269 321	111 307	41	269 321	111 307	41%
Sewerage		237 420	89 282	237 924	95 250	40	237 924	95 250	40%
TOTAL		2 220 670	1 125 370	3 153 772	1 132 985	36	3 153 772	1 132 985	
Interest							-	-	
Ward/Service point - Concordia									
Property Rates Tax		262 912	260 473	262 020	266 160	102	262 020	266 160	102%
Electricity	Municipal supplied	371 036	275 909	293 408	993 968	339	293 408	993 968	339%
Water		470 430	416 066	668 755	341 287	51	668 755	341 287	51%
Refuse		313 868	142 087	313 727	131 341	42	313 727	131 341	42%
Sewerage		94 749	41 415	94 750	42 656	45	94 750	42 656	45%
TOTAL		1 512 995	1 135 950	1 632 660	1 775 412	109	1 632 660	1 775 412	109%

Interest on Call Accounts report

NAMA KHOI LOCAL MUNICIPALITY Financial Year: 2023/2024 Consolidated Report on Various Deposits Period: YTD ended 31 January 2024 Nedbank: Various Own Funding Accounts					
Description	Loan (Fleet)	Equitable Share	Car Allowance	Interest	Total
<i>Opening Balance 01 July 2023</i>	17 725 632,85	0,00	0,00	7 056 921,29	24 782 554,14
Security Against Loan Balance : 01 July 2023	17 725 632,85			5 000 000,00 2 056 921,29	5 000 000,00 19 782 554,14
Receipts	6 000 000,00	26 421 000,00	829 990,68	4 137 782,62	37 388 773,30
Deposits July		26 421 000,00		410 041,16	26 831 041,16
Deposits August			553 327,12		553 327,12
Deposits September				357 158,91	357 158,91
Deposits September				1 638 577,50	1 638 577,50
Deposits September				320 904,90	320 904,90
Deposits October			276 663,56	345 215,62	621 879,18
Deposits November				319 137,61	319 137,61
Deposits December	6 000 000,00			327 671,54	6 327 671,54
Deposits December				419 075,38	419 075,38
Withdrawal	-8 762 509,01	-26 421 000,00	0,00	-5 641 138,24	-40 824 647,25
Monthly operational needs		-9 000 000,00			-9 000 000,00
Monthly operational needs		-11 101 536,00		0,00	-11 101 536,00
Monthly operational needs		-4 445 055,91			-4 445 055,91
Monthly operational needs	-2 762 509,01			-188 670,74	-2 951 179,75
Monthly operational needs					0,00
Monthly operational needs		-1 874 408,09		-452 467,50	-2 326 875,59
Monthly operational needs	-6 000 000,00				-6 000 000,00
Monthly operational needs				-5 000 000,00	-5 000 000,00
Monthly operational needs					0,00
<i>Closing Balance: 30 September 2023</i>	14 963 123,84	0,00	829 990,68	5 553 565,67	21 346 680,19

VAT Report

NAMA KHOI MUNICIPALITY VAT 201 VAT REG. 4890198585 VAT CATEGORY: C ACCOUNTING BASE : PAYMENT BASE VAT RECONCILIATION Financial Year : 2023/2024 PERIOD : January 2024										
Output										
Date Submit		Description		Standard rate (Excluding capital goods and/or services and accomodation	Standard rate (Excluding capital goods and/or services and accomodation	Zero rate (excluding goods exported)	Exempt & non supplies		VAT Value	Control
	1	VAT JUL		14 568 868,46	1 900 287,19	30 332 514,86	2 793 564,72		1 900 287,19	
	2	VAT AUGUST		20 537 357,57	2 678 785,77	10 366 712,19	2 625 132,07		2 678 785,77	
	3	VAT SEPTEMBER		15 723 634,44	2 050 908,84	9 608 805,88	2 601 669,68		2 050 908,84	
	4	VAT OCT		17 622 316,49	2 298 563,02	13 744 864,19	2 696 741,08		2 298 563,02	
	5	VAT NOV		18 188 154,97	2 372 368,04	5 904 301,25	2 596 340,07		2 372 368,04	
	6	VAT DEC		14 792 809,64	1 929 496,91	20 021 577,88	2 332 514,65		1 929 496,91	
Total Amount			R -	R 101 433 141,57	R 13 230 409,77	R 89 978 776,25	R 15 645 962,27	R -	R 13 230 409,77	
Input Tax										
Date Submit	Period	Description	Capital goods and/ or service supplied to you	VAT Value	Other Goods and/ or service supplied to you (not capital goods)	VAT Value	Other	VAT Value	VAT Value	Paid (+) Refund (-)
	1	VAT JUL			14 060 119,06	1 833 928,57			1 833 928,57	66 358,62
	2	VAT AUGUST			31 453 886,48	4 102 680,84			4 102 680,84	-1 423 895,07
	3	VAT SEPTEMBER			9 323 552,49	1 216 115,54			1 216 115,54	834 793,30
	4	VAT OCT	0,00	0,00	15 631 362,73	2 038 873,40			2 038 873,40	259 689,62
	5	VAT NOV	2 197 831,87	286 673,72	18 719 758,66	2 441 707,65			2 728 381,37	-356 013,33
	6	VAT DEC	655 297,03	85 473,53	14 817 335,02	1 932 695,87			2 018 169,40	-88 672,49
Total Amount			R 2 853 128,90	R 372 147,25	R 104 006 014,44	R 13 566 001,88	R -	R -	R 13 938 149,13	-R 707 739,36
VAT Reconciliation										
OPENING BALANCE 01/07/23										210 284,92
MINUS PAYMENT										
TOTAL OUTPUT TAX										-13 230 409,77
TOTAL INPUT TAX										13 938 149,13
REFUNDS :DURING THE YEAR										-2 078 865,81
PAYMENTS DURING THE YEAR										1 160 841,53
VAT PAYABLE/ REFUNDABLE										0,00
CLOSING BALANCE 31/01/24										-0,00

Notes on Audit Report

The audit process has concluded.

Municipality received Qualification with one finding.

The municipality disputed the outcome and presented the Auditor General with supporting information.

The municipality awaits the response on the dispute declared.

Financial Implications /Recommendations

Revenue by Type:

64. (1) A municipality's accounting officer is responsible for managing the municipality's revenue. (2) The accounting officer must for the purposes of subsection (1) take all reasonable steps to ensure— (a) that the municipality has effective revenue collection systems consistent with section 95 of the Municipal Systems Act and the municipality's credit control and debt collection policy; (b) that revenue due to the municipality is calculated on a monthly basis; (c) that accounts for municipal tax and charges for municipal services are prepared on a monthly basis, or less often as Augustbe prescribed where monthly accounts are uneconomical; (d) that all money received is promptly deposited in accordance with this Act into the municipality's primary and other bank accounts; (e) that the municipality has and maintains a management, accounting and information system which— (i) recognises revenue when it is earned; (ii) accounts for debtors; and (iii) accounts for receipts of revenue; (f) that the municipality has and maintains a system of internal control in respect of debtors and revenue, as Augustbe prescribed; (g) that the municipality charges interest on arrears, except where the council has granted exemptions in accordance with its budget-related policies and within a prescribed framework; and (h) that all revenue received by the municipality, including revenue received by any collecting agent on its behalf, is reconciled at least on a weekly basis. (3) The accounting officer must immediately inform the National Treasury of any payments due by an organ of state to the municipality regarding municipal tax or for municipal services if such payments are regularly in arrears for more than 30 days. (4) The accounting officer must take all reasonable steps to ensure— (a) that any funds collected by the municipality on behalf of another organ of state are transferred to that organ of state at least every week; and

(b) that such funds are not used for purposes of the municipality

Expenditure by type:

65. (1) The accounting officer of a municipality is responsible for the management of the expenditure of the municipality. (2) The accounting officer must for the purpose of subsection (1) take all reasonable steps to ensure— (a) that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds; (b) that the municipality has and maintains a management, accounting and information system which— (i) recognises expenditure when it is incurred; (ii) accounts for creditors of the municipality; and (iii) accounts for payments made by the municipality; (c) that the municipality has and maintains a system of internal control in respect of creditors and payments; (d) that payments by the municipality are made— (i) directly to the person to whom it is due unless agreed otherwise for reasons as Augustbe prescribed; and (ii) either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques Augustbe made for exceptional reasons only, and only up to a prescribed limit; (e) that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure; (f) that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments; (g) that any dispute concerning payments due by the

municipality to another organ of state is disposed of in terms of legislation regulating disputes between organs of state; (h) that the municipality's available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework; (i) that the municipality's supply chain management policy referred to in section 111 is implemented in a way that is fair, equitable, transparent, competitive and cost-effective; and (j) that all financial accounts of the municipality are closed at the end of each month and reconciled with its records.

Capital Expenditure:

19. (1) A municipality Augustspend money on a capital project only if— (a) the money for the project, excluding the cost of feasibility studies conducted by or on behalf of the municipality, has been appropriated in the capital budget referred to in section 17(2); (b) the project, including the total cost, has been approved by the council; (c) section 33 has been complied with, to the extent that that section Septemberapplies to the project; and (d) the sources of funding have been considered, are available and have not been committed for other purposes. (2) Before approving a capital project in terms of subsection (1)(b), the council of a municipality must consider— (a) the projected cost covering all financial years until the project is operational; and (b) the future operational costs and revenue on the project, including municipal tax and tariff implications. (3) A municipal council Augustin terms of subsection (1)(b) approves capital projects below a prescribed value either individually or as part of a consolidated capital program.

Cash Flow Statement:

Expenditure should be linked to the cash flow budget, once cash is less than budget corrections must be done to avoid the municipality running into cash flow problems. The municipality should strive to use the cash received wisely and for the intended purpose as planned. The municipality should strive to spend less cash than it has received to avoid going into a negative cash balance. Revenue/Cash recovery must be structured so that the old outstanding funds received will be used to either settle outstanding creditors or fund projects that can enhance revenue recovery.

Debtors Analysis

The municipality needs to ensure better distribution of information to the community as well as Councillors. The distribution of monthly accounts should be 100% correct and all methods of distributing accounts should be explored with the best methods being introduced for the different wards. The municipality must also establish a better workflow between departments to ensure the community won't end up with unnecessary accounts.

Creditors Analysis

The municipality must adhere to paying monthly creditors on time, and old outstanding debt must be prioritized and linked to the Funded Budget Plan. Intervention is needed regarding the outstanding debt of bulk services. The municipality should strive to receive accounts that can be serviced every month; therefore, communication between all relevant parties is vital. The municipality needs to finalize the action plans against the two biggest creditors.

General Note

Municipality collection rate has dipped below 80%.

Central Vaal Water has not been paid as required

Cash flow has dipped below R1 million in January that resulted in payments to creditors be extended.

Strict adherence to Credit Control Measures is required.

Circular 124 Debt Relief

Monthly monitoring tool to be submitted.

Must be noted that the municipality has not managed to make full payment to Vaal Central Water, it must still ring fence service accounts and collection rate has dipped below 80% for the month of January 2024.

Funded Budget Plan and Cost Containment Report

Progress on the Funded Budget completed as required, report will be submitted as required. It must be noted that updates from other departments are not submitted.

Progress on the Cost Containment Report is completed as required, report it will be submitted as required. It must be noted that expenditure on legal fees and overtime are over budget.

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 with section 71 of the MFMA, by providing a statement to the Council containing certain financial particulars.

Prepared By:

Henri Cloete

Chief Financial Officer

NAMAKHOI MUNICIPALITY QUALITY CERTIFICATE

I,, the Municipal Manager of Nama Khoi Municipality, hereby certify that
—

- The monthly report on the implementation of the municipal budget and financial state affairs for the month ending 31 January 2024 has been prepared by the Municipal Finance Management Act 71 and regulations made under that Act.

Print Name: J I Swartz

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 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 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 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 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 the electronic format.
- (5) The accounting officer of a municipality that 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 prescribed, a consolidated statement in the prescribed format on the state of municipalities' budget per municipality and municipal entity. The MEC for finance must submit such consolidated statements to the provincial legislature no later than 45 days after the end of each quarter.

NAMA KHOI MUNICIPALITY SCHEDULE C MONTHLY BUDGET STATEMENT	
General information and contact information	
Main tables	Consolidated Monthly Statements
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