



Nama Khoi Municipality

14 December 2023

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING 30 November 2023 (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 30 November 2023

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 30 November 2023

This report is based on financial information, as of 30 November 2023, and is available at the time of preparation.

The financial results for the period ended 30 November 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) - M05 November						
Description	Budget Year 2023/24		YearTD actual	YearTD budget	YTD variance	YTD variance %
	Original Budget	Monthly actual				
Revenue						
Service charges - Electricity	149 047 037	8 720 776	46 082 859	62 102 935	- 16 020 076	74
Service charges - Water	57 175 742	3 958 187	17 230 320	23 823 225	- 6 592 905	72
Service charges - Waste Water Management	22 427 989	1 181 229	6 297 268	9 345 000	- 3 047 732	67
Service charges - Waste management	26 639 689	1 366 471	7 272 220	11 099 865	- 3 827 645	66
Sale of Goods and Rendering of Services	791 655	59 058	1 790 297	329 860	1 460 437	543
Agency services	399 827	-	44 703	166 595	- 121 892	27
Interest earned from Receivables	15 342 307	1 756 460	8 853 381	6 392 625	2 460 756	138
Interest from Current and Non Current Assets	2 084 695	363 374	2 004 807	868 620		231
Rent on Land	1 194 450	93 990	471 718	497 690	- 25 972	95
Rental from Fixed Assets	3 240 262	137 629	794 472	1 350 115	- 555 643	59
Licence and permits	1 586 366	127 710	669 324	660 985	8 339	101
Operational Revenue	339 897	33 992	165 625	141 625	24 000	117
Property rates	57 427 711	44 263	50 856 271	23 928 200	26 928 071	213
Fines, penalties and forfeits	574 854	20 725	112 509	239 525	- 127 016	47
Transfers and subsidies - Operational	69 179 000	956 172	29 469 746	28 824 585	645 161	102
Interest	4 186 773	455 781	2 342 756	1 744 490	598 266	134
Total Revenue (excluding capital transfers and contributions)	411 638 254	19 275 817	174 458 276	171 515 940	2 942 336	102
Expenditure By Type						
Employee related costs	102 966 854	8 857 620	41 311 455	42 902 905	- 1 591 450	96
Remuneration of councillors	6 758 975	585 855	3 540 162	2 816 235	723 927	126
Bulk purchases - electricity	138 000 000	-	45 010 432	57 500 000	- 12 489 568	78
Inventory consumed	65 596 037	11 515 081	21 474 654	27 331 705	- 5 857 051	79
Depreciation and amortisation	81 663 419	-	-	34 026 425	- 34 026 425	-
Interest	2 702 525	217 651	8 609 123	1 126 050	7 483 073	765
Contracted services	42 469 709	2 153 176	7 745 267	17 695 755	- 9 950 488	44
Irrecoverable debts written off	21 985 649	-	-	9 160 695	- 9 160 695	-
Operational costs	33 559 641	1 731 676	9 091 499	13 983 170	- 4 891 671	65
Other Losses	8 420 552	-	-	3 508 565	- 3 508 565	-
Total Expenditure	504 123 361	25 061 059	136 782 592	210 051 505	- 73 268 913	65
Surplus/(Deficit)	- 92 485 107	- 5 785 242	37 675 684	- 38 535 565	76 211 249	

	Budget Year 2023/24		YearTD actual	YearTD budget	YTD variance	YTD variance %
	Original Budget	Monthly actual				
Revenue						
Service charges - Electricity	149 047 037	8 720 776	46 082 859	62 102 935	- 16 020 076	74
Service charges - Water	57 175 742	3 958 187	17 230 320	23 823 225	- 6 592 905	72
Service charges - Waste Water Management	22 427 989	1 181 229	6 297 268	9 345 000	- 3 047 732	67
Service charges - Waste management	26 639 689	1 366 471	7 272 220	11 099 865	- 3 827 645	66
Sale of Goods and Rendering of Services	791 655	59 058	1 790 297	329 860	1 460 437	543
Agency services	399 827	-	44 703	166 595	- 121 892	27
Interest earned from Receivables	15 342 307	1 756 460	8 853 381	6 392 625	2 460 756	138
Interest from Current and Non Current Assets	2 084 695	363 374	2 004 807	868 620		231
Rent on Land	1 194 450	93 990	471 718	497 690	- 25 972	95
Rental from Fixed Assets	3 240 262	137 629	794 472	1 350 115	- 555 643	59
Licence and permits	1 586 366	127 710	669 324	660 985	8 339	101
Operational Revenue	339 897	33 992	165 625	141 625	24 000	117
Property rates	57 427 711	44 263	50 856 271	23 928 200	26 928 071	213
Fines, penalties and forfeits	574 854	20 725	112 509	239 525	- 127 016	47
Transfers and subsidies - Operational	69 179 000	956 172	29 469 746	28 824 585	645 161	102
Interest	4 186 773	455 781	2 342 756	1 744 490	598 266	134
Total Revenue (excluding capital transfers and contributions)	411 638 254	19 275 817	174 458 276	171 515 940	2 942 336	102

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.

Variances 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 is struggling to bill for all services as required; meaning that services such as water and electricity are not being used as budgeted mostly because of by-passing.

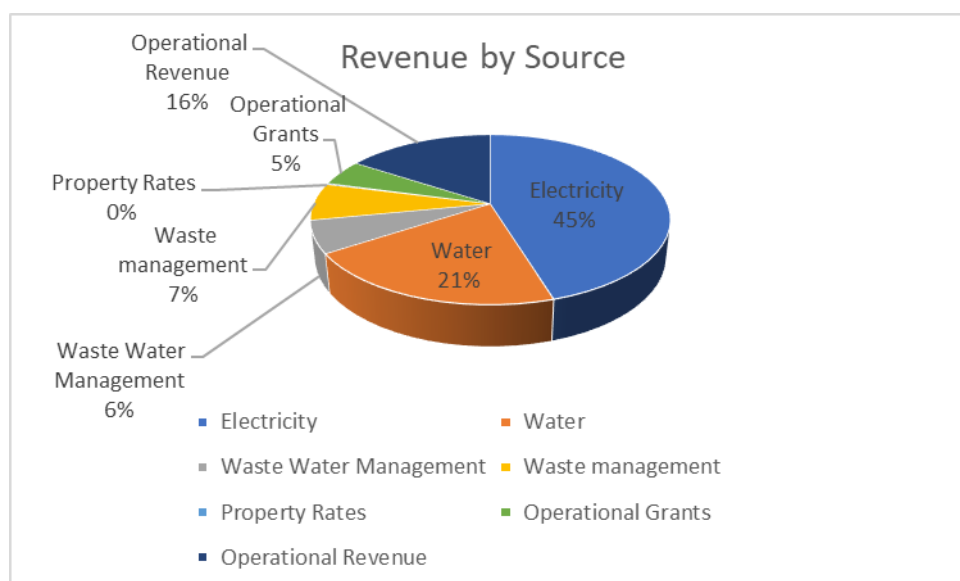
Fines, licenses, & permits vary from month to month and are difficult to budget.

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 30 November 2023 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	8 857 620	41 311 455	42 902 905	- 1 591 450	96
Remuneration of councillors	6 758 975	585 855	3 540 162	2 816 235	723 927	126
Bulk purchases - electricity	138 000 000	-	45 010 432	57 500 000	- 12 489 568	78
Inventory consumed	65 596 037	11 515 081	21 474 654	27 331 705	- 5 857 051	79
Depreciation and amortisation	81 663 419	-	-	34 026 425	- 34 026 425	-
Interest	2 702 525	217 651	8 609 123	1 126 050	7 483 073	765
Contracted services	42 469 709	2 153 176	7 745 267	17 695 755	- 9 950 488	44
Irrecoverable debts written off	21 985 649	-	-	9 160 695	- 9 160 695	-
Operational costs	33 559 641	1 731 676	9 091 499	13 983 170	- 4 891 671	65
Other Losses	8 420 552	-	-	3 508 565	- 3 508 565	-
Total Expenditure	504 123 361	25 061 059	136 782 592	210 051 505	- 73 268 913	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.

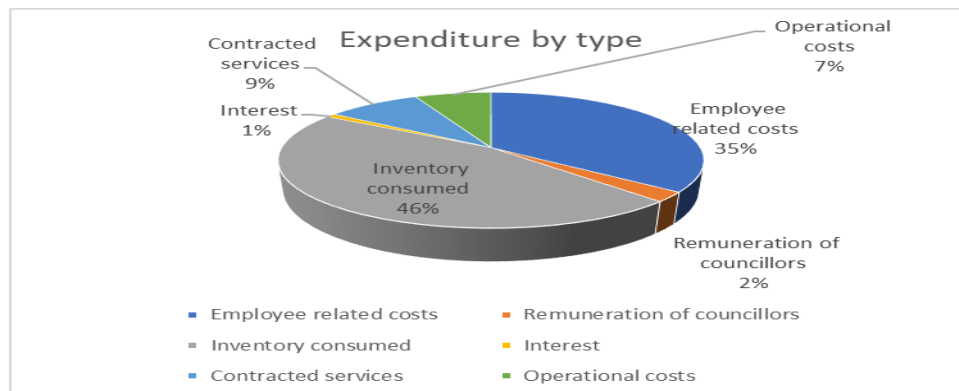
Water Inventory – Municipality is struggling to adhere to the monthly invoices as result of cash flow constraints.

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) - M05 November						
Vote Description	Budget Year 2023/24					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote						
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	317 835	30 364	156 157	132 430	23 727	118
Vote 2 - MUNICIPAL MANAGER (11: IE)	1 490 993	404 953	840 822	621 245	219 577	135
Vote 3 - CORPORATE SERVICES (13: IE)	3 073 746	132 030	635 640	1 280 735	- 645 095	50
Vote 4 - FINANCIAL SERVICES (15: IE)	145 696 631	3 087 040	93 772 614	60 706 915	33 065 699	154
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	30 134 440	1 614 394	8 758 900	12 556 025	- 3 797 125	70
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	2 066 610	146 089	622 834	861 085	- 238 251	72
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	265 456 999	16 058 779	71 869 141	110 607 090	- 38 737 949	65
Total Revenue by Vote	448 237 254	21 473 649	176 656 108	186 765 525	- 10 109 417	95
Expenditure by Vote						
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	10 100 816	805 143	4 284 100	4 208 665	75 435	102
Vote 2 - MUNICIPAL MANAGER (11: IE)	14 728 580	1 498 574	6 117 580	6 136 915	- 19 335	100
Vote 3 - CORPORATE SERVICES (13: IE)	33 853 494	1 573 726	9 459 624	14 105 645	- 4 646 021	67
Vote 4 - FINANCIAL SERVICES (15: IE)	37 437 975	2 890 333	21 171 199	15 599 155	5 572 044	136
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	63 746 744	1 334 989	6 595 882	26 561 165	- 19 965 283	25
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	11 667 561	888 048	4 051 308	4 861 485	- 810 177	83
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	332 588 191	16 070 246	85 102 899	138 578 475	- 53 475 576	61
Total Expenditure by Vote	504 123 361	25 061 059	136 782 592	210 051 505	- 73 268 913	65
Surplus/ (Deficit) for the year	- 55 886 107	- 3 587 410	39 873 516	- 23 285 980	63 159 496	

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 30 November 2023

	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote						
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	317 835	30 364	156 157	132 430	23 727	118
Vote 2 - MUNICIPAL MANAGER (11: IE)	1 490 993	404 953	840 822	621 245	219 577	135
Vote 3 - CORPORATE SERVICES (13: IE)	3 073 746	132 030	635 640	1 280 735	- 645 095	50
Vote 4 - FINANCIAL SERVICES (15: IE)	145 696 631	3 087 040	93 772 614	60 706 915	33 065 699	154
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	30 134 440	1 614 394	8 758 900	12 556 025	- 3 797 125	70
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	2 066 610	146 089	622 834	861 085	- 238 251	72
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	265 456 999	16 058 779	71 869 141	110 607 090	- 38 737 949	65
Total Revenue by Vote	448 237 254	21 473 649	176 656 108	186 765 525	- 10 109 417	95

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.

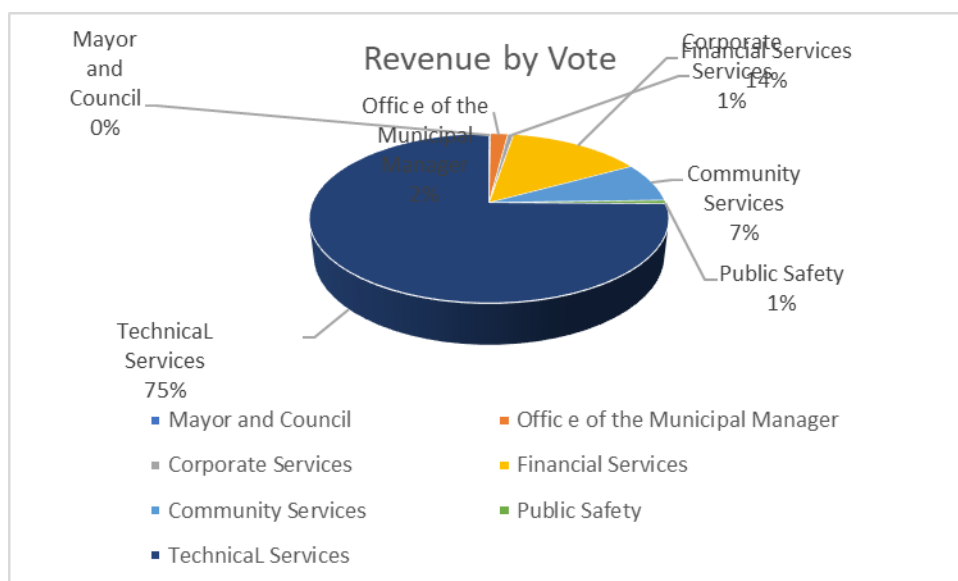
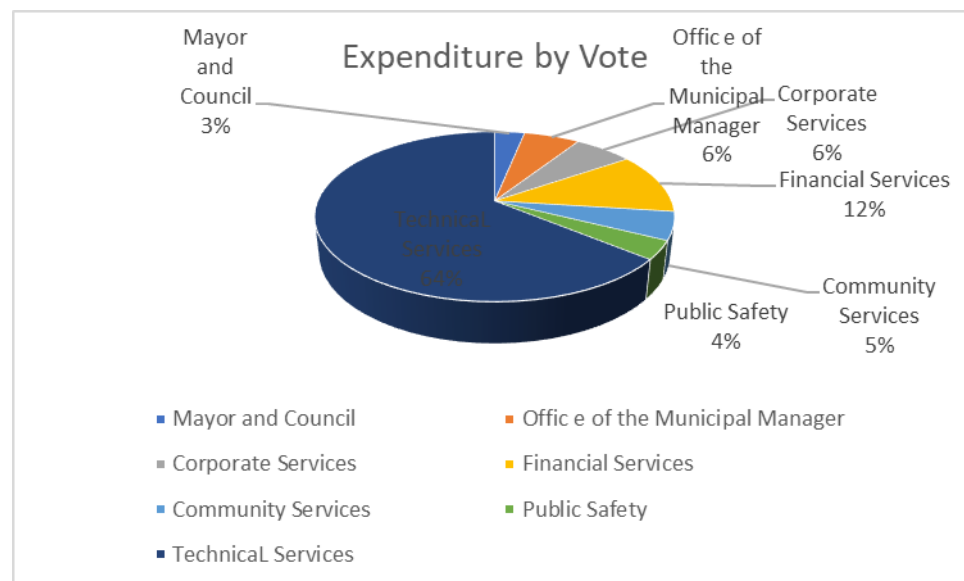


CHART 4

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	805 143	4 284 100	4 208 665	75 435	102
Vote 2 - MUNICIPAL MANAGER (11: IE)	14 728 580	1 498 574	6 117 580	6 136 915	- 19 335	100
Vote 3 - CORPORATE SERVICES (13: IE)	33 853 494	1 573 726	9 459 624	14 105 645	- 4 646 021	67
Vote 4 - FINANCIAL SERVICES (15: IE)	37 437 975	2 890 333	21 171 199	15 599 155	5 572 044	136
Vote 5 - COMMUNITY SERVICES: COMM DEV (16: IE)	63 746 744	1 334 989	6 595 882	26 561 165	- 19 965 283	25
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	11 667 561	888 048	4 051 308	4 861 485	- 810 177	83
Vote 7 - INFRASTRUCTURE,ENG AND TECHNICAL (18: IE)	332 588 191	16 070 246	85 102 899	138 578 475	- 53 475 576	61
Total Expenditure by Vote	504 123 361	25 061 059	136 782 592	210 051 505	- 73 268 913	65

The following chart shows the expenditure by vote for 30 November 2023



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 30 November 2023					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Capital Expenditure - Functional Classification					
Executive and council	17 100 000	-	-	7 125 000	- 7 125 000
Planning and development	-	96 750	176 483	-	176 483
Energy sources	1 600 000	-	-	666 665	- 666 665
Water management	600 000	-	-	250 000	- 250 000
Waste water management	36 599 000	1 911 158	1 911 158	15 249 585	- 13 338 427
Total Capital Expenditure - Functional Classification	55 899 000	2 007 908	2 087 641	23 291 250	- 21 203 609
Funded by:					
National Government	36 599 000	1 911 158	1 911 158	15 249 585	- 13 338 427
Borrowing	-	-	-	-	-
Internally generated funds	19 300 000	96 750	176 483	8 041 665	- 7 865 182
Total Capital Funding	55 899 000	2 007 908	2 087 641	23 291 250	- 21 203 609

Capital expenditure and projects are discussed in the Infrastructure Committee meeting.

CASH FLOW STATEMENT AT 30 November 2023

NC062 Nama Khoi - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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		4 951	21 935	–	21 935	#DIV/0!	–
Service charges		170 063	306 391		23 385	57 402	–	57 402	#DIV/0!	–
Other revenue		42 029	7 876		1 448	67 207	177 655	(110 448)	-62%	426 372
Transfers and Subsidies - Operational		59 387	14 029		497	72 144	–	72 144	#DIV/0!	–
Transfers and Subsidies - Capital		9 375	36 599		8	2 058	–	2 058	#DIV/0!	–
Interest		–	2 085		–	–	869	(869)	-100%	2 085
Dividends		–	–		–	–	–	–		–
Payments										
Suppliers and employees		(290 632)	(389 100)		(30 222)	(117 373)	(162 125)	(44 752)	28%	(389 100)
Interest		(2 275)	(2 703)		–	(3 580)	(1 126)	2 454	-218%	(2 703)
Transfers and Subsidies		–	–		–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		31 718	36 654	–	66	99 791	15 273	(84 519)	-553%	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)		–	94	–	(94)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5 070)	(55 899)	–	–	94	–	(94)	#DIV/0!	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–		–	–	–	–		–
Borrowing long term/refinancing		25 000	–		–	(7 274)	–	(7 274)	#DIV/0!	–
Increase (decrease) in consumer deposits		–	–		–	–	–	–		–
Payments										
Repayment of borrowing		(440)	–		–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		24 560	–	–	–	(7 274)	–	7 274	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		51 208	(19 245)	–	66	92 611	15 273			36 654
Cash/cash equivalents at beginning:		(4 438)	24 517		(2 079)	(38 595)	24 517			(38 595)
Cash/cash equivalents at month/year end:		46 770	5 272	–	(2 012)	54 016	16 498			–

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.

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 30 November 2023.

Debtors Age Analysis 30 November 2023						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Debtors Age Analysis By Income Source						
Water	4 938 728	2 274 534	1 908 995	1 783 181	96 906 706	107 812 144
Electricity	5 206 243	2 129 756	1 282 323	1 324 922	83 633 996	93 577 240
Property Rates	3 628 164	1 672 473	2 862 040	1 242 304	69 613 862	79 018 843
Waste Water Management	1 300 230	715 903	584 254	539 680	23 276 245	26 416 312
Waste Management	1 806 869	1 126 151	954 554	905 474	48 108 449	52 901 497
Property Rental Debtors	383 632	418 618	281 858	226 135	15 081 911	16 392 154
Total By Income Source	17 263 866	8 337 435	7 874 024	6 021 696	336 621 169	376 118 190
2022/23 - totals only					-	-
Debtors Age Analysis By Customer Group						
Organs of State	1 270 422	828 590	1 832 838	459 819	8 757 920	13 149 589
Commercial	6 739 180	2 484 894	1 823 509	1 726 378	103 881 502	116 655 463
Households	9 254 264	5 023 951	4 217 677	3 835 499	223 981 747	246 313 138
Total By Customer Group	17 263 866	8 337 435	7 874 024	6 021 696	336 621 169	376 118 190

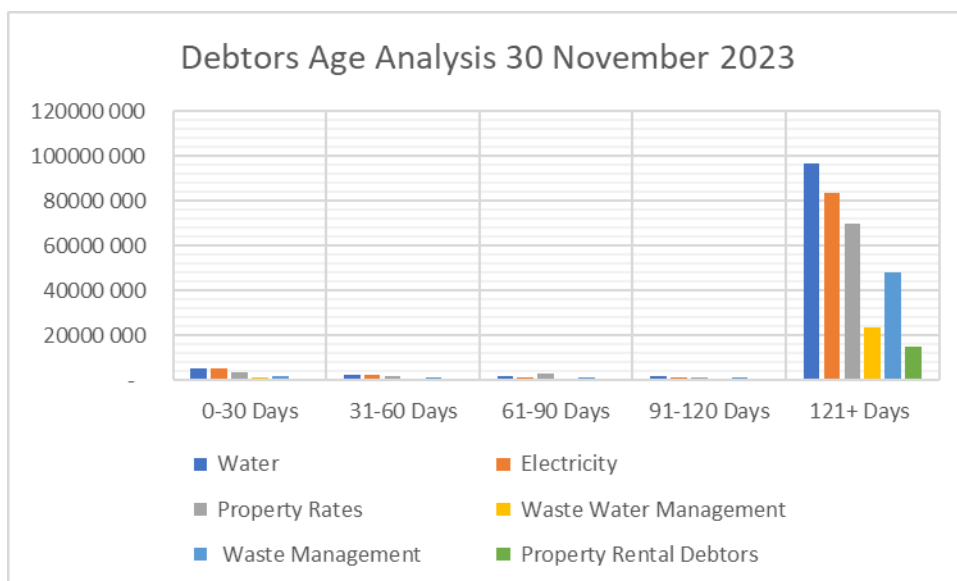
The debtor's outstanding for more than 121 days amounts to R336 621 169.

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

Debtors Age Analysis 30 November 2023						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Debtors Age Analysis By Income Source						
Water	4 938 728	2 274 534	1 908 995	1 783 181	96 906 706	107 812 144
Electricity	5 206 243	2 129 756	1 282 323	1 324 922	83 633 996	93 577 240
Property Rates	3 628 164	1 672 473	2 862 040	1 242 304	69 613 862	79 018 843
Waste Water Management	1 300 230	715 903	584 254	539 680	23 276 245	26 416 312
Waste Management	1 806 869	1 126 151	954 554	905 474	48 108 449	52 901 497
Property Rental Debtors	383 632	418 618	281 858	226 135	15 081 911	16 392 154
Total By Income Source	17 263 866	8 337 435	7 874 024	6 021 696	336 621 169	376 118 190

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

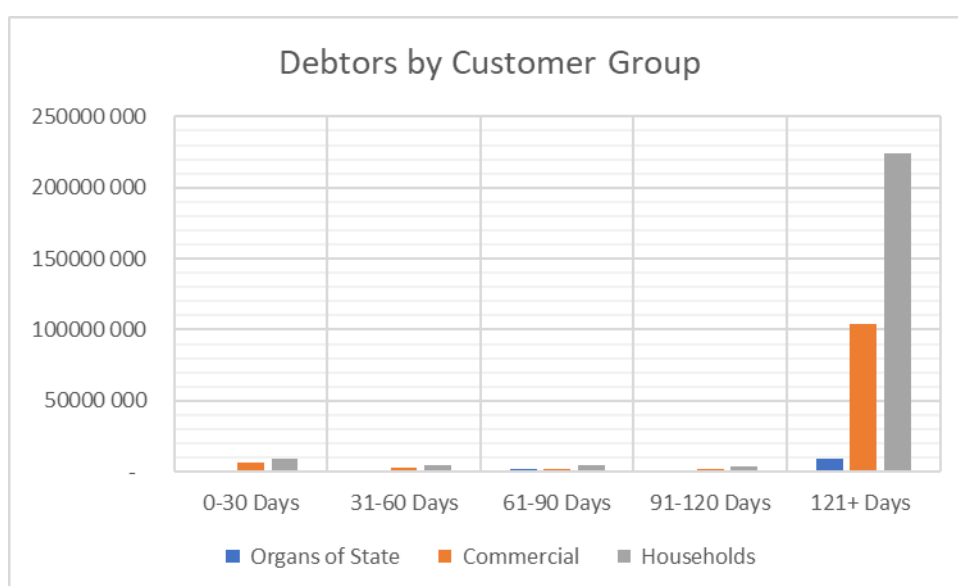


Debtor Age Analysis by Category

Debtors Age Analysis By Customer Group	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Organs of State	1 270 422	828 590	1 832 838	459 819	8 757 920	13 149 589
Commercial	6 739 180	2 484 894	1 823 509	1 726 378	103 881 502	116 655 463
Households	9 254 264	5 023 951	4 217 677	3 835 499	223 981 747	246 313 138
Total By Customer Group	17 263 866	8 337 435	7 874 024	6 021 696	336 621 169	376 118 190

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 30 November 2023.

Creditors Age Analysis 30 November 2023						
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121+ Days	Total
Creditors Age Analysis By Customer Type						
Bulk Electricity	-	9 827 526	9 349 934	1 702 725	228 107 773	225 927 456
Bulk Water	3 476 506	5 020 252	2 607 207	2 307 192	208 273 169	221 684 326
Trade Creditors	- 102 078	535 593	65 458	45 502	390 126	803 685
Auditor General	- 600 000	-	804 528	413 050	810 816	1 428 394
Other	- 358 790	- 50 374	223 660	225 966	595 202	263 588
Total By Customer Type	2 415 638	4 322 055	12 472 551	837 053	438 177 086	449 580 273

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

The municipality has all other creditors in control with the municipality either having verbal agreements or payment arrangements.

NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November						
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	484 428	3 004 705	2 353 390	651 315	128
Cellphone Allowance	693 600	61 200	346 800	289 000	57 800	120
Other benefits and allowances	417 229	40 227	188 657	173 845	14 812	109
Sub Total - Councillors	6 758 975	585 855	3 540 162	2 816 235	723 927	126
Senior Managers of the Municipality						
Basic Salaries and Wages	3 530 398	258 482	1 470 676	1 471 000	- 324	100
Pension and UIF Contributions	10 855	354	1 770	4 525	- 2 755	39
Performance Bonus	443 740	103 161	103 161	184 895	- 81 734	56
Motor Vehicle Allowance	1 546 588	40 764	143 820	644 415	- 500 595	22
Cellphone Allowance	80 864	2 637	13 185	33 695	- 20 510	39
Housing Allowances	190 770	11 809	59 045	79 485	- 20 440	74
Other benefits and allowances	664	22	110	275	- 165	40
Long service awards	35 835	-	-	14 930	- 14 930	-
Sub Total - Senior Managers of Municipality	5 839 714	417 229	1 791 767	2 433 220	- 641 453	74
Other Municipal Staff						
Basic Salaries and Wages	61 062 509	4 943 416	25 300 222	25 442 720	- 142 498	99
Pension and UIF Contributions	9 700 260	791 600	4 000 701	4 041 775	- 41 074	99
Medical Aid Contributions	4 328 448	323 909	1 574 684	1 803 520	- 228 836	87
Overtime	6 962 609	645 279	3 161 080	2 901 090	259 990	109
Performance Bonus	4 621 059	512 273	2 177 771	1 925 440	252 331	113
Motor Vehicle Allowance	3 109 403	285 884	304 411	1 295 590	- 991 179	23
Cellphone Allowance	213 156	17 043	87 648	88 810	- 1 162	99
Housing Allowances	1 045 372	61 786	347 629	435 575	- 87 946	80
Sub Total - Other Municipal Staff	91 042 816	7 581 190	36 954 146	37 934 520	- 980 374	97
Total Parent Municipality	103 641 505	8 584 274	42 286 075	43 183 975	- 897 900	98
Total Employee Cost	96 882 530	7 998 419	38 745 913	40 367 740		
Revenue	411 638 254	19 275 817	174 458 276	171 515 940		
Expenditure	504 123 361	25 061 059	136 782 592	210 051 505		
%Employee Cost to Revenue	24	41	22	24		
%Employee Cost to Expenditure	19	32	28	19		

Employee-related cost to total expenditure – Please note employee cost against expenditure amounts to 32

Example MFMA Circular 124 (paragraphs 3.7.)

Quarterly average collection rate (MFMA Circular 124 paragraphs 3.7.1 - 3.7.3)

Total average collection for Oct 2023 - November 2023) (quarter preceding the application)

1. The total average quarterly collection of all revenue excluding Equitable	96%
2. The total average quarterly collection of municipal property rates	126%
3. The total average quarterly collection of Electricity	121%
4. The total average quarterly collection of Water	75%
5. The total average quarterly collection of Wastewater	61%
4. The total average quarterly collection of Solid Waste	65%

MFMA Circular 124 - paragraphs 3.7.4 and 3.7.5

COLLECTION RATE - per ward - rates and per service - (October 2023 to November 2023) (quarter preceding the application)

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	October billed	October collected	November billed	November collect	Collection %	Quarter 2 Billed	Quarter 2 collected	Collection %
Total November 2023		18 688 254	16 450 489	19 634 454	20 443 051	104%	38 322 708	36 893 540	96%
Ward/Service point - Komaggas						63%			40%
Property Rates Tax		139 758	33 216	139 758	418 112	299%	-	-	161%
Electricity	Eskom supplied						279 516	451 328	
Water		336 807	43 715	412 688	60 282	15%	749 494	103 997	14%
Refuse		220 430	21 010	220 430	24 761	11%	440 861	45 772	10%
Sewerage		36 525	7 742	36 525	6 586	18%	73 051	14 328	20%
TOTAL		733 520	105 684	809 402	509 741		1 542 922	615 426	
Interest							-	-	
Ward/Service point - Steinkopf						38%			36%
Property Rates Tax		295 565	142 604	296 704	193 876	65%	592 269	336 480	57%
Electricity	Eskom supplied						-	-	
Water		618 699	214 543	822 612	274 002	33%	1 441 310	488 546	34%
Refuse		370 822	90 647	370 822	111 076	30%	741 644	201 723	27%
Sewerage		290 844	80 434	290 844	90 145	31%	581 688	170 578	29%
TOTAL		1 575 930	528 227	1 780 981	669 100		3 356 911	1 197 327	
Interest							-	-	
Ward/Service point - Springbok						121%			111%
Property Rates Tax		2 471 072	2 604 712	2 520 048	4 207 763	167%	4 991 120	6 812 475	136%
Electricity	Municipal supplied	4 804 399	5 360 683	4 407 981	5 472 401	124%	9 212 380	10 833 084	118%
Water		2 203 870	2 171 309	2 561 641	2 486 376	97%	4 765 512	4 657 685	98%
Refuse		1 005 042	817 419	1 004 596	888 346	88%	2 009 638	1 705 766	85%
Sewerage		994 057	732 946	994 225	830 477	84%	1 988 283	1 563 423	79%
TOTAL		11 478 440	11 687 069	11 488 492	13 885 364		22 966 932	25 572 432	
Interest							-	-	
Ward/Service point - Okiep						102%			94%
Property Rates Tax		294 649	363 459	295 777	314 988	106%	590 425	678 447	115%
Electricity	Municipal supplied	570 330	551 517	679 970	1 088 226	160%	1 250 300	1 639 743	131%
Water		586 316	483 443	653 826	479 407	73%	1 240 142	962 850	78%
Refuse		329 113	177 737	329 275	190 073	58%	658 387	367 811	56%
Sewerage		242 693	158 460	242 693	181 527	75%	485 385	339 987	70%
TOTAL		2 023 101	1 734 617	2 201 540	2 254 221		4 224 641	3 988 838	
Interest							-	-	
Ward/Service point - Nababeep						101%			86%
Property Rates Tax		300 907	323 269	300 810	348 694	116%	601 717	671 963	112%
Electricity	Municipal supplied	270 518	186 758	286 523	596 928	208%	557 041	783 686	141%
Water		371 526	230 033	702 550	609 003	87%	1 074 076	839 037	78%
Refuse		268 836	106 501	268 836	135 478	50%	537 671	241 979	45%
Sewerage		226 526	108 977	226 526	120 879	53%	453 051	229 855	51%
TOTAL		1 438 312	955 538	1 785 244	1 810 983		3 223 556	2 766 521	
Interest							-	-	
Ward/Service point - Concordia						84%			92%
Property Rates Tax		261 095	277 604	263 590	301 168	114%	524 684	578 771	110%
Electricity	Municipal supplied	382 424	479 496	364 951	492 237	135%	747 376	971 733	130%
Water		410 455	289 276	554 909	315 786	57%	965 363	605 062	63%
Refuse		313 869	341 225	314 031	159 460	51%	627 900	500 684	80%
Sewerage		71 108	51 754	71 316	44 991	63%	142 424	96 746	68%
TOTAL		1 438 950	1 439 354	1 568 796	1 313 642		3 007 746	2 752 996	
Interest							-	-	
Prepaid electricity			3 486 970		3 750 419			17 794 689	

Notes on Collection Rate Above

The municipality managed an average collection rate of 96% for November.

Municipality collection rate dropped from the previous quarter.

Municipality included pre-paid electricity to show the full amount of electricity received from the community so it can be compared to the ESKOM account, it is evident that there is still a lot of by-passed meters and other energy losses.

It is also clear that the municipality collection rate in ESKOM areas is hampering the municipality, and the option to implement the pre-paid meters in that areas should be prioritized.

<p style="text-align: center;">NAMA KHOI LOCAL MUNICIPALITY Financial Year: 2023/2024 Consolidated Report on Various Deposits Period: All Periods Ended 31 November 2023 Nedbank: Various Own Funding Accounts</p>					
Description	Loan (Fleet)	Equitable Share	Car Allowance	Interest	Total
<u>Opening Balance: 01 July 2023</u>	17 725 632,85	0,00	0,00	7 056 921,29	24 782 554,14
Security Against Loan Balance : 01 July 2023	17 725 632,85			5 000 000,00 2 056 921,29	5 000 000,00 19 782 554,14
<u>Receipts</u>	0,00	26 421 000,00	829 990,68	3 391 035,70	30 642 026,38
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 October				319 137,61	319 137,61
<u>Withdrawal</u>	-8 762 509,01	-26 421 000,00	0,00	-641 138,24	-35 824 647,25
Monthly operational needs		-9 000 000,00			-9 000 000,00
Monthly operational needs		-11 101 536,00		0,00	-11 101 536,00
Monthly operational needs		-4 445 055,91			-4 445 055,91
Monthly operational needs	-2 762 509,01			-188 670,74	-2 951 179,75
Monthly operational needs					0,00
Monthly operational needs		-1 874 408,09		-452 467,50	-2 326 875,59
Monthly operational needs	-6 000 000,00				-6 000 000,00
Monthly operational needs					0,00
<u>Closing Balance: 30 September 2023</u>	8 963 123,84	0,00	829 990,68	9 806 818,75	19 599 933,27

Notes on the Table above

The municipality has call accounts where Grants are kept while there are unspent, these call accounts generate interest, and the interest generated is transferred to an interest-bearing account.

The municipality uses the interest-bearing account for various transfers as illustrated above, the nature of the transactions above will be discussed at the Financial Economic Institutional Committee.

NAMA KHOI MUNICIPALITY VAT 201 VAT REG. 4890198585 VAT CATEGORY: C ACCOUNTING BASE : PAYMENT BASE VAT RECONCILIATION Financial Year : 2023/2024 PERIOD : NOVEMBER 2023										
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	2 059 908,84	9 608 805,88	2 601 669,68		2 059 908,84	
	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	
Total Amount			R -	R 86 640 331,93	R 11 300 912,86	R 69 957 198,37	R 13 313 447,62	R -	R 11 300 912,86	
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
Total Amount			R 2 197 831,87	R 286 673,72	R 89 188 679,42	R 11 633 306,01	R -	R -	R 11 919 979,73	-R 619 066,87
VAT Reconciliation										
OPENING BALANCE 01/07/23										210 284,92
TOTAL OUTPUT TAX										-11 300 912,86
TOTAL INPUT TAX										11 919 979,73
REFUNDS :DURING THE YEAR										-1 423 895,07
PAYMENTS DURING THE YEAR										1 160 841,53
VAT PAYABLE/ REFUNDABLE										-210 284,92
CLOSING BALANCE 30/11/23										356 013,33

Notes on VAT Summary

It must be noted that municipality can either receive or liable to pay VAT depending on the amount of money received or payment made as indicated above, from the table above the municipality had to make payment to SARS for the month of September.

It is advisable that that the improve spending on conditional grants that will increase the likelihood of the municipality being able to claim VAT on a monthly basis from SARS.

Notes on the table above

The Municipality managed to keep up to date with the RFI's requested thus far

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

The municipality received letters from National Treasury regarding the unfunded budget status, the municipality are advised to adhere to Cost Containment measures and are advised to do the necessary corrections to ensure that Adjustment Budget of February 2024 will be funded. Thus far the municipality has implemented Cost Containment, does have a Funded Budget Plan and are reporting on the progress on the Debt Relief monitoring plan. It must be noted that several disciplinary cases are currently underway, and the outcomes of these case has resulted in the municipality paying settlement amounts or paying the last benefits due to these officials. Revenue enhancement initiatives as per the Funded Budget Plan are underway and progress on these initiatives are highlighted in the Funded Budget Plan.

Circular 124 Debt Relief

Monthly monitoring tool to be submitted.

Funded Budget Plan and Cost Containment Report

Progress on the Funded Budget completed as required, report will be submitted as required.

Progress on the Cost Containment Report is completed as required, report it will be submitted as required.

Notes on Fuded Budget Plan

The positive on the funded budget plan are illustrated on the weekly Syntell Progress reports as well as the DBSA/Jika non-revenue progress reports.

Cost of Supply studies was submitted in December 2023

Additional fleet for Service delivery is due late December 2023

Notes on the Cost Containment Report

Expenditure for Consultants shows that it is overspent this is as result of commitments, however, this expenditure relates to previous year audit queries that had to be corrected prior to the start of the new audit.

Expenditure for legal fees are overspent at this stage this is as result of the number of disciplinary cases that has been referred to legal action, it must be noted that a number of officials has been dismiss as result of the legal expertise used.

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:

Heinri 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 30 November 2023 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