



Nama Khoi Municipality

31 Januarie 2024

The Mayor

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): QUARTERLY REPORT FOR THE PERIOD ENDING
December 2023 (QUARTERLY BUDGET STATEMENT) – 2023-24 FINANCIAL YEAR**

1. PURPOSE

To comply with section 52 of the MFMA, by providing a quarterly statement on the implementation of the budget and financial state of affairs of the municipality to the Council, as legislated.

2. STRATEGIC OBJECTIVE

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

For the reporting period ending 31 December 2023, 31 days reporting limit expires on 31 October 2023

3. REPORT FOR THE PERIOD ENDING 31 December 2023

This report is based on financial information, as of 31 December 2023, and is available at the time of preparation. The C-Schedule is based on information from October to December 2023.

The financial results for the period ended 31 December 2023 are summarised as follows:

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Part1: Operating Revenue and Expenditure										
	2023/24							2022/23		Q2 of 2022/23 to
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	
Operating Revenue and Expenditure										
Operating Revenue	411 638 254	135 527 700	33	73 421 884	18	208 949 584	51	55 517 166	53	32
Service charges - Electricity	149 047 037	28 583 429	19	26 055 007	18	54 638 436	37	24 909 489	44	5
Service charges - Water	57 175 742	10 023 376	18	11 032 907	19	21 056 283	37	9 835 235	49	12
Service charges - Waste Water Management	22 427 989	3 840 943	17	3 667 959	16	7 508 902	34	3 634 419	34	1
Service charges - Waste Management	26 639 689	4 457 882	17	4 225 674	16	8 683 556	33	4 070 336	33	4
Sale of Goods and Rendering of Services	791 655	256 220	32	1 583 797	200	1 840 017	232	125 817	43	1 159
Agency services	399 827	13 927	4	30 776	8	44 703	11	58 824	34	48
Interest earned from Receivables	15 342 307	5 327 277	35	5 301 620	35	10 628 897	69	4 210 776	83	26
Interest earned from Current and Non Current Assets	2 084 695	1 252 747	60	789 859	38	2 042 606	98	437 205	66	81
Rent on Land	1 194 450	283 574	24	282 138	24	565 712	47	265 449	47	6
Rental from Fixed Assets	3 240 262	575 405	18	499 465	15	1 074 870	33	419 264	36	19
Licence and permits	1 586 366	418 899	26	310 195	20	729 094	46	281 922	65	10
Operational Revenue	339 897	99 208	29	95 290	28	194 498	57	82 938	1 122	15
Property rates	57 427 711	50 790 942	88	111 426	0	50 902 368	89	22 396	92	398
Fines, penalties and forfeits	574 854	23 098	4	149 378	26	172 476	30	7 646	45	1 854
Transfer and subsidies - Operational	69 179 000	28 163 527	41	17 901 654	26	46 065 181	67	6 195 521	48	189
Interest	4 186 773	1 417 246	34	1 384 739	33	2 801 985	67	959 929	74	44
Operating Expenditure	504 123 361	89 988 674	18	61 462 666	12	151 451 340	30	78 098 651	40	21
Employee related costs	102 966 854	24 471 200	24	25 116 602	24	49 587 802	48	25 024 718	45	0
Remuneration of councillors	6 758 975	1 690 241	25	2 435 776	36	4 126 017	61	3 015 859	68	19
Bulk purchases - electricity	138 000 000	37 492 166	27	7 518 266	5	45 010 432	33	21 397 940	68	65
Inventory consumed	65 596 037	9 597 645	15	12 006 609	18	21 604 254	33	12 606 695	42	5
Depreciation and amortisation	81 663 419	-	-	-	-	-	-	-	-	-
Interest	2 702 525	7 757 143	287	855 526	32	8 612 669	319	3 528 871	269	76
Contracted services	42 469 709	3 692 973	9	5 474 813	13	9 167 786	22	3 923 932	18	40
Irrecoverable debts written off	21 985 649	-	-	-	-	-	-	-	-	-
Operational costs	33 559 641	5 287 306	16	8 055 074	24	13 342 380	40	8 600 636	46	6
Other Losses	8 420 552	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	- 92 485 107	45 539 026		11 959 218		57 498 244		- 22 581 485		

CHART 1

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

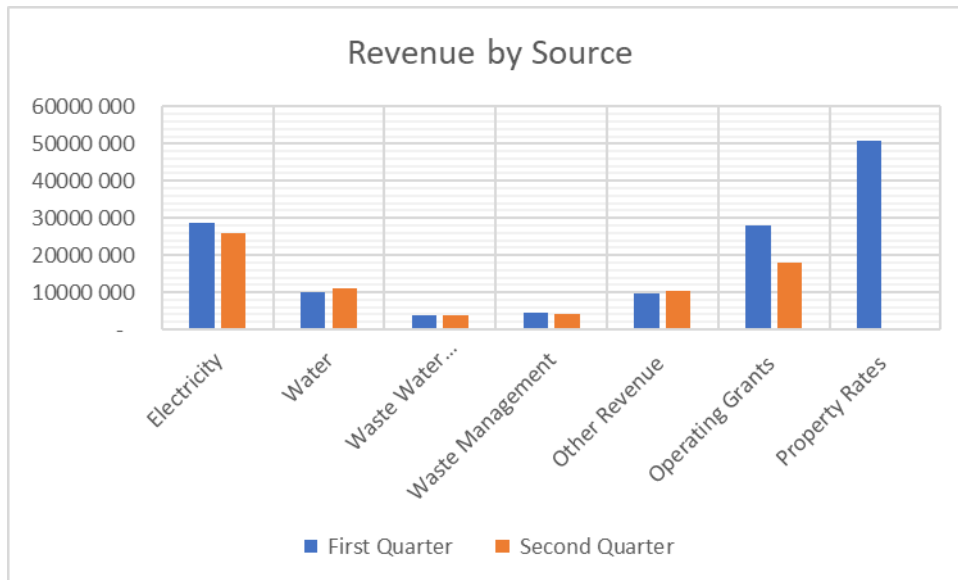
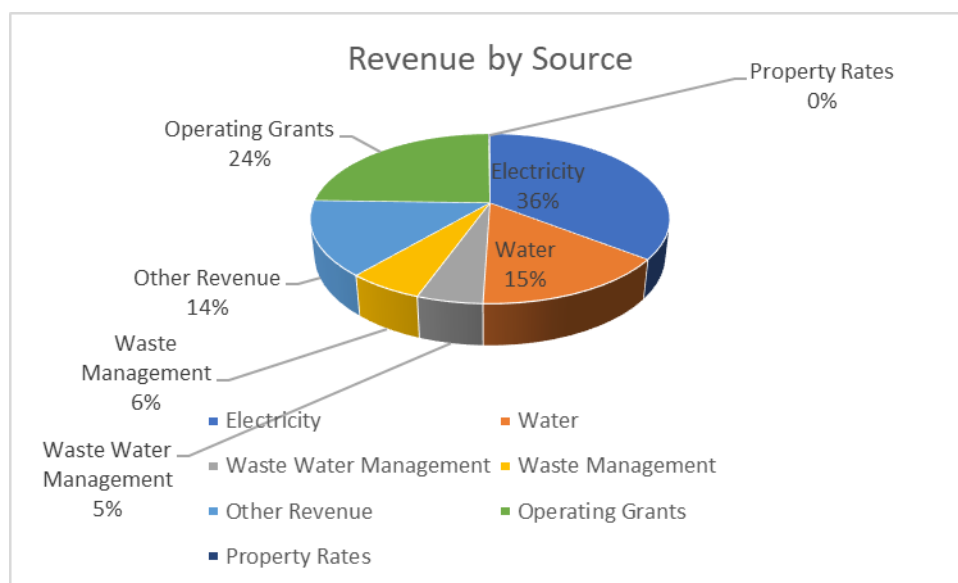


Chart 2

The following chart shows the revenue per source as a percentage of revenue for Quarter 2



Notes on Revenue

The municipality revenue decreased from the first Quarter of 2023-24 in comparison to the second Quarter of 2023-24 by R62 105 816

Property Rates is billed at the beginning of the financial year resulting in a big difference between the quarters.

Service Charges for electricity, refuse removal and sanitation is less than the first quarter.

Service Charges for water is more than the first quarter.

Expenditure by Type

CHART 3 The following chart shows the expenditure by type differences between the actual year-to-date figures, Chart as per the information above

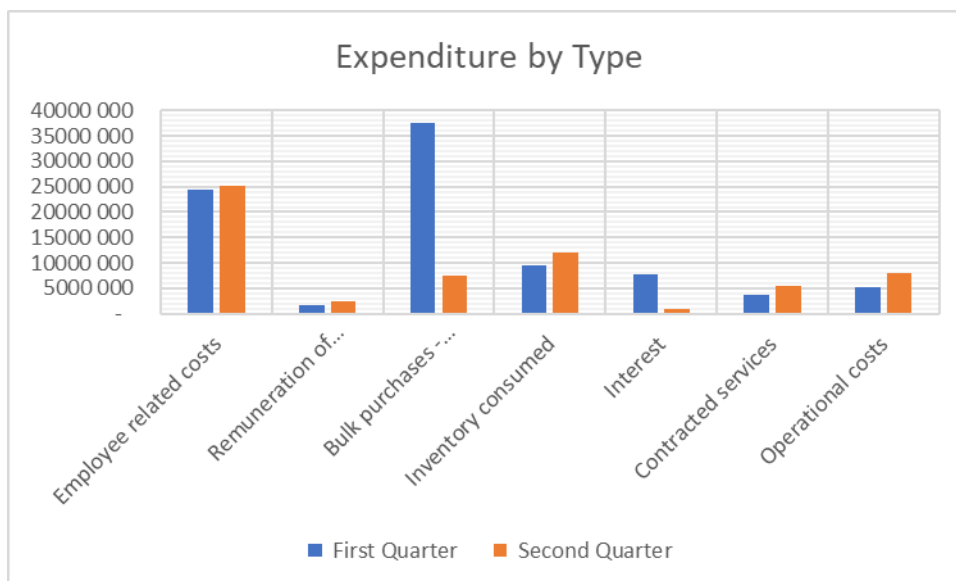
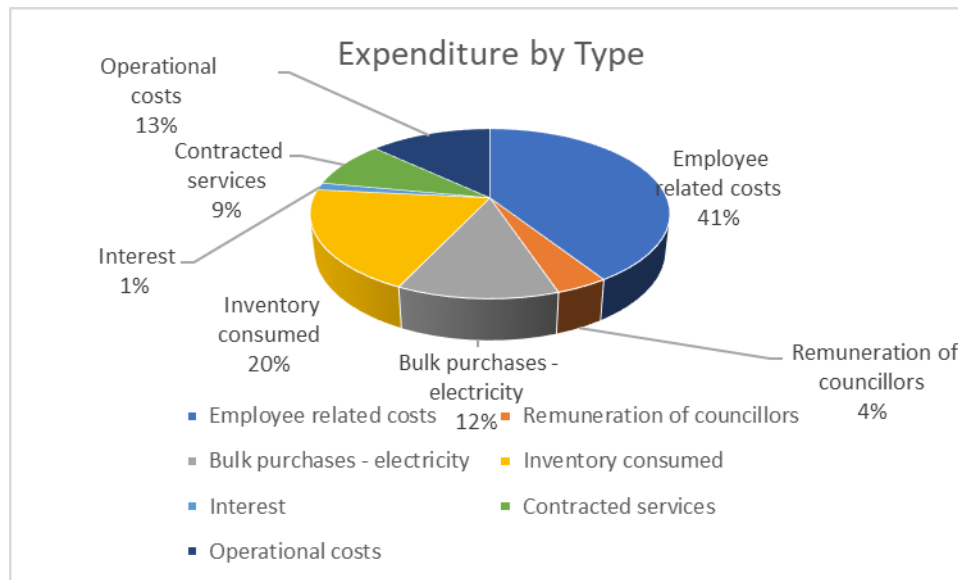


Chart 4

The following chart shows the expenditure per type percentage to total expenditure



Notes on variances above or below 10%

Depreciation and debt impairment – The asset Register is not linked to Financial System; therefore, no monthly depreciation is done.

The municipality spent R28 526 008 less than the previous quarter, however bulk purchases illustrates a lower amount than what was paid, the municipality is currently busy with the conversion to Promun 3 in this process all issues identified will be corrected.

The municipality spent 41% of total expenditure on salaries, 12% on bulk purchases, and 20% on inventory consumed (water largest contributor) for the first quarter.

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	55 899	29	,1%	2 675	4,8%	2 704	4,8%	5 185	6,1%	(48,4%)
National Government	36 599	-	-	2 481	6,8%	2 481	6,8%	5 177	12,6%	(52,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, I	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 599	-	-	2 481	6,8%	2 481	6,8%	5 177	12,6%	(52,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 300	29	,1%	194	1,0%	223	1,2%	8	-	2 491,3%
Capital Expenditure Functional	55 899	29	,1%	2 675	4,8%	2 704	4,8%	5 185	7,3%	(48,4%)
Municipal governance and administration	17 100	-	-	-	-	-	-	-	-	-
Executive and Council	17 100	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	29	-	194	-	223	-	8	2,1%	2 491,3%
Planning and Development	-	29	-	194	-	223	-	8	2,8%	2 491,3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	38 799	-	-	2 481	6,4%	2 481	6,4%	5 177	11,2%	(52,1%)
Energy sources	1 600	-	-	-	-	-	-	-	-	-
Water Management	600	-	-	-	-	-	-	4 661	76,8%	(100,0%)
Waste Water Management	36 599	-	-	2 481	6,8%	2 481	6,8%	516	1,6%	380,5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Important Notification

Capital Expenditure is drafted in the Technical monthly/quarterly reports to the Infrastructure Committee

Cash Flow Statement

Part 3: Cash Receipts and Payments

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	428 457	139 871	32,6%	116 220	27,1%	256 091	59,8%	70 759	46,7%	64,2%
Property rates	61 477	13 744	22,4%	11 178	18,2%	24 922	40,5%	10 175	47,9%	9,9%
Service charges	306 391	18 581	6,1%	52 903	17,3%	71 484	23,3%	42 012	36,4%	25,9%
Other revenue	7 876	36 471	463,1%	32 424	411,7%	68 894	874,7%	4 393	123,3%	638,1%
Transfers and Subsidies - Operational	14 029	69 042	492,1%	19 476	138,8%	88 518	631,0%	5 837	177,4%	233,7%
Transfers and Subsidies - Capital	36 599	2 033	5,6%	240	,7%	2 273	6,2%	8 342	20,3%	(97,1%)
Interest	2 085	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(391 803)	(68 575)	17,5%	(78 926)	20,1%	(147 501)	37,6%	(64 074)	41,8%	23,2%
Suppliers and employees	(389 100)	(64 998)	16,7%	(78 920)	20,3%	(143 918)	37,0%	(64 066)	42,0%	23,2%
Finance charges	(2 703)	(3 577)	132,4%	(6)	,2%	(3 584)	132,6%	(8)	,4%	(16,8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 654	71 296	194,5%	37 294	101,7%	108 590	296,3%	6 685	136,5%	457,8%
Cash Flow from Investing Activities										
Receipts	(945)	(32)	3,4%	2	(,2%)	(30)	3,2%	-	1,9%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(945)	(32)	3,4%	2	(,2%)	(30)	3,2%	-	3,2%	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(55 899)	94	(,2%)	544	(1,0%)	638	(1,1%)	434	(,6%)	25,3%
Capital assets	(55 899)	94	(,2%)	544	(1,0%)	638	(1,1%)	434	(,6%)	25,3%
Net Cash from/(used) Investing Activities	(56 844)	62	(,1%)	546	(1,0%)	608	(1,1%)	434	(,6%)	25,7%
Cash Flow from Financing Activities										
Receipts	-	-	-	(1 274)	-	(1 274)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	(1 274)	-	(1 274)	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	76,6%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	76,6%	-
Net Cash from/(used) Financing Activities	-	-	-	(1 274)	-	(1 274)	-	-	(15,4%)	(100,0%)
Net Increase/(Decrease) in cash held	(20 189)	71 358	(353,4%)	36 565	(181,1%)	107 923	(534,6%)	7 120	(68,4%)	413,6%
Cash/cash equivalents at the year begin:	24 517	46 770	190,8%	118 163	482,0%	46 770	190,8%	39 928	75,5%	195,9%
Cash/cash equivalents at the year end:	4 327	118 152	2 730,3%	154 750	3 576,0%	154 750	3 576,0%	47 058	(11 105,6%)	228,8%

Important Notification

It must be noted that the municipality suffered some difficulties with the financial system in the previous financial year; therefore, the comparison to the previous year's quarter is incorrect.

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 debtors outstanding in December 2023

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	4 507	4,1%	2 770	2,5%	1 866	1,7%	100 072	91,6%	109 216	28,7%
Trade and Other Receivables from Exchange Transactions - Electricity	5 291	5,6%	1 836	1,9%	1 333	1,4%	85 912	91,0%	94 371	24,8%
Receivables from Non-exchange Transactions - Property Rates	3 607	4,5%	1 637	2,1%	1 312	1,6%	73 264	91,8%	79 820	21,0%
Receivables from Exchange Transactions - Waste Water Management	1 291	4,8%	681	2,5%	568	2,1%	24 241	90,5%	26 781	7,0%
Receivables from Exchange Transactions - Waste Management	1 811	3,4%	1 093	2,0%	951	1,8%	49 782	92,8%	53 637	14,1%
Receivables from Exchange Transactions - Property Rental Debtors	333	2,0%	309	1,9%	402	2,4%	15 542	93,7%	16 586	4,4%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Income Source	16 840	4,4%	8 327	2,2%	6 431	1,7%	348 813	91,7%	380 411	100,0%
Debtors Age Analysis By Customer Group										
Organs of State	1 128	8,8%	618	4,8%	421	3,3%	10 699	83,2%	12 866	3,4%
Commercial	6 867	5,8%	2 405	2,0%	1 821	1,5%	106 978	90,6%	118 070	31,0%
Households	8 845	3,5%	5 304	2,1%	4 189	1,7%	231 136	92,6%	249 474	65,6%
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 840	4,4%	8 327	2,2%	6 431	1,7%	348 813	91,7%	380 411	100,0%

Notes on Debtors

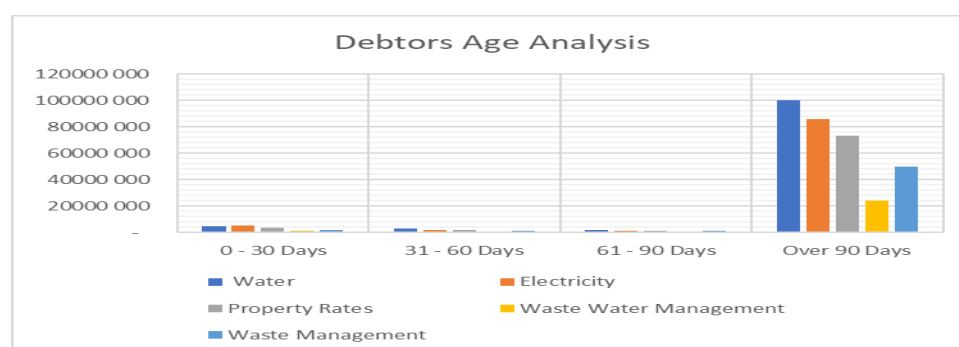
The municipality purchased 100 pre-paid water meters, this will be installed at customers where faulty readings and high outstanding accounts were identified.

It must be noted that within the total outstanding debt lies huge amounts that has been disputed for a number of years, the biggest contributor is Sedibeng Water now Vaal Central Water, this matter is currently at the Human Rights Commission.

The municipality have the Syntell Revenue enhancement programme that focuses on various aspects to ensure correct customers information and readings, this include the supplying of pre-paid meters, bulk meters to check consumption from the municipality side as well as the TID rollovers process where customer information will also be verified and corrected.

Chart 9 – Debtors per revenue source

The following chart shows the debtors outstanding per revenue source, Chart as per information above_Q2_2023-24



The following chart shows the different services outstanding by debtors_Q2_2023-2024

CHART 10

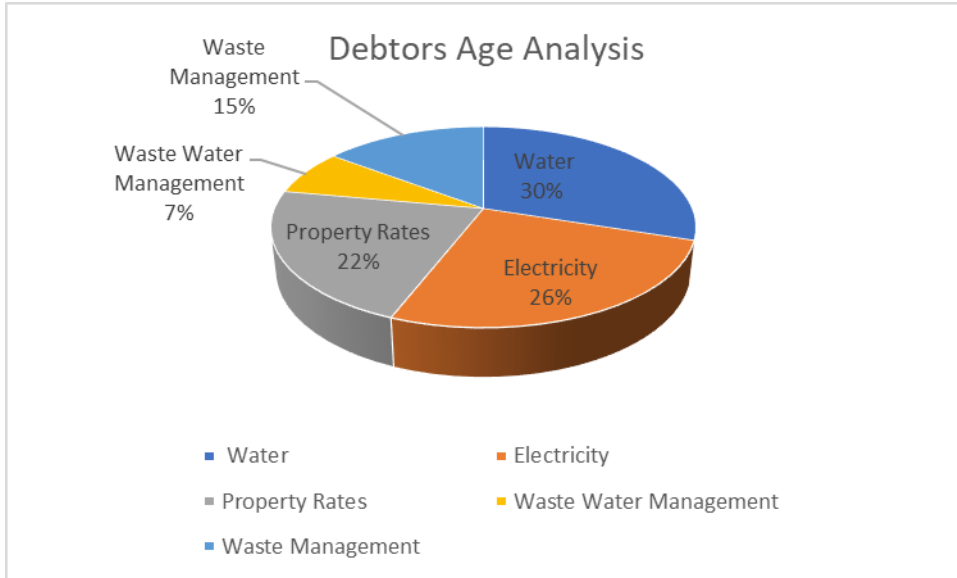
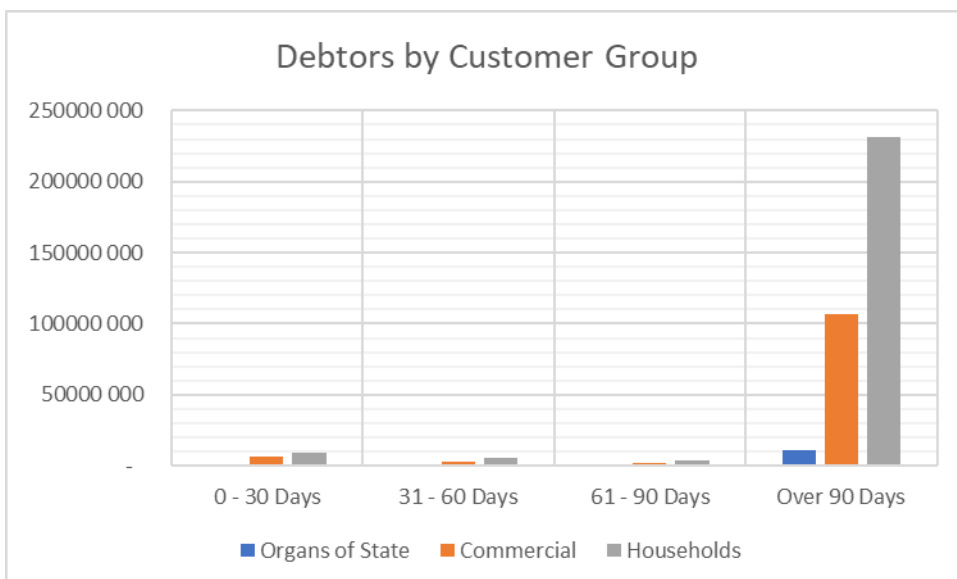


CHART 11

The following chart shows the debtors outstanding per category, Chart as per information above_Q1_2023-2024



Creditors age analysis – Annexure B SC4

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	(11 031)	(5,1%)	(4 487)	(2,1%)	230 414	107,2%	214 896	49,0%
Bulk Water	-	-	3 477	1,6%	4 020	1,8%	213 188	96,6%	220 684	50,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(195)	98,6%	111	(56,1%)	(79)	39,8%	(35)	17,7%	(198)	-
Auditor-General	1 054	34,1%	1 301	42,1%	(250)	(8,1%)	984	31,9%	3 089	,7%
Other	(655)	359,2%	628	(344,0%)	(300)	164,6%	146	(79,8%)	(182)	-
Total	204	-	(5 516)	(1,3%)	(1 095)	(2%)	444 696	101,5%	438 290	100,0%

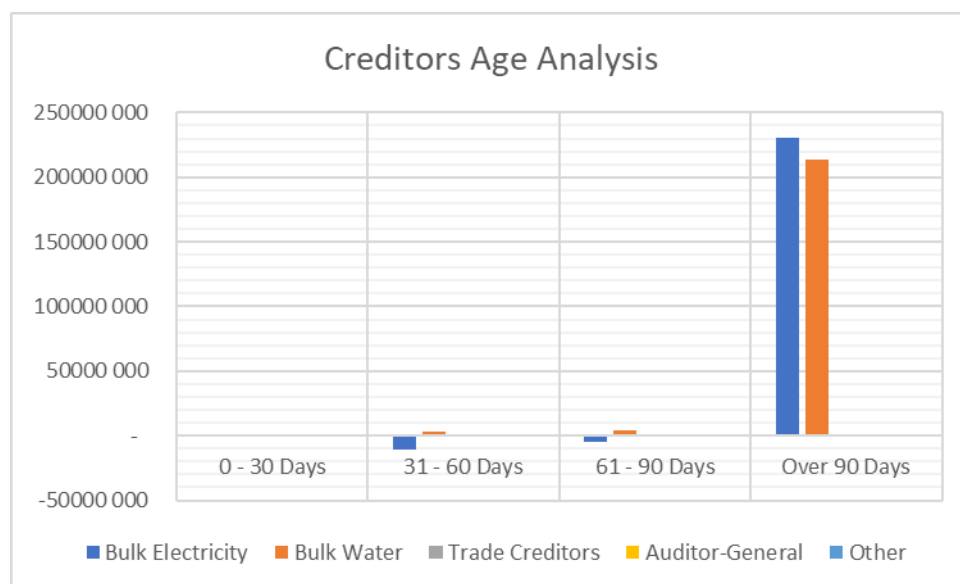
Notes on Creditors

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, municipality are making payments 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.



4. Financial Implications/Recommendations

Revenue by Type:

64. (1) The accounting officer of a municipality is responsible for the management of the revenue of the municipality. (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 may be 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 may be 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 in respect of municipal tax or for municipal services if such payments are regularly in arrears for periods of more than 31 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 is transferred to that organ of state at least on a weekly basis; 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 may be prescribed; and (ii) either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only, and only up to a prescribed limit; (e) that all money owing by the municipality be paid within 31 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 may spend 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 may be applicable 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 may in terms of subsection (1)(b) approve capital projects below a prescribed value either individually or as part of a consolidated capital programme.

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

General Note

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.

5. Interdepartmental and cluster impact

This report is prepared to achieve MFMA compliance.

6. Comments of the Head: Legal Services

The abovementioned report as such does not call for legal clarification.

7. Conclusion

This report is in accordance compliance with section 52 of the MFMA, by providing a statement to the Council containing certain financial particulars.

PREPARED BY:

Henri Cloete

Chief Financial Officer

Budget & Treasury

DATE: 31 January 2024

NAMA KHOI MUNICIPALITY QUALITY CERTIFICATE

I Jan I Swartz the Municipal Manager of Nama Khoi Municipality, hereby certify that –

- Quarterly report on the implementation of the municipality's budget and financial state affairs for the quarter ending December 2023 has been prepared by Section 52 of the Municipal Finance Management Act and regulations made under that Act.

Print Name: JI Swartz

Municipal Manager of Nama Khoi Municipality

Signature:.....

Date: 24 January 2024

Annexure A

Reports and reportable matters

The Mayor of a municipality–

- (a) must provide general political guidance, over the fiscal and financial affairs of the municipality.
- (b) In providing such general political guidance, may monitor and to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;
- (c) Must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget
- (d) Must, within 31 days report to the council on the implementation of the budget and the financial state of affairs of the municipality; and
- (e) Must exercise the other powers and perform the other duties assigned to the Mayor in terms of this Act or delegated by the council to the Mayor

NAMA KHOI MUNICIPALITY SCHEDULE C MONTHLY BUDGET STATEMENT

General information and contact information

Please note that the information on the C Schedule is for the period October to December 2023

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

Monthly Budget Statement – Actual and revised targets for cash receipts

Monthly Budget Statement – Parent Municipality Financial Performance

Table SC11 Monthly Budget Statement – Summary of municipal entities

Consolidated Monthly Budget Statement – Capital expenditure trend

Consolidated Monthly Budget Statement – Capital expenditure on new assets by asset class

Consolidated Monthly Budget Statement – Capital expenditure on renewal of existing assets by asset class

Consolidated Monthly Budget Statement – Expenditure on repairs and maintenance by asset class

Consolidated Monthly Budget Statement – depreciation by asset class

Table SC71 Charts

Attachments: National Treasury Verification Documents