



**Nama Khoi Municipality**

**12 March 2024**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING  
28 February 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 28 February 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 28 February 2024**

**This report is based on financial information, as of 28 February 2024, and is available at the time of preparation.**

The financial results for the period ended 28 February are summarised as follows:

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

The summary report indicates the following:

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NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February						
Description	Budget Year 2023/24					
	Original Budget	Monthly actual	YearID actual	YearID budget	YID variance	YID variance %
Revenue						
Service charges - Electricity	149 047 037	9 998 188	74 571 064	99 364 696	- 24 793 632	75
Service charges - Water	57 175 742	4 364 072	30 645 549	38 117 160	- 7 471 611	80
Service charges - Waste Water Management	22 427 989	1 225 559	9 989 499	14 952 000	- 4 962 501	67
Service charges - Waste management	26 639 689	1 401 306	11 513 750	17 759 784	- 6 246 034	65
Sale of Goods and Rendering of Services	791 655	43 738	1 968 912	527 776	1 441 136	373
Agency services	399 827	55 318	100 021	266 552	- 166 531	38
Interest earned from Receivables	15 342 307	1 806 007	14 223 156	10 228 200	3 994 956	139
Interest from Current and Non Current Assets	2 084 695	311 035	3 077 574	1 389 792		221
Rent on Land	1 194 450	93 642	753 354	796 304	- 42 950	95
Rental from Fixed Assets	3 240 262	274 481	1 342 388	2 160 184	- 817 796	62
Licence and permits	1 586 366	69 123	928 320	1 057 576	- 129 256	88
Operational Revenue	339 897	33 664	260 954	226 600	34 354	115
Property rates	57 427 711	30 181	50 946 841	38 285 120	12 661 721	133
Fines, penalties and forfeits	574 854	59 803	232 279	383 240	- 150 961	61
Transfers and subsidies - Operational	69 179 000	118 355	51 135 649	46 119 336	5 016 313	111
Interest	4 186 773	464 544	3 728 559	2 791 184	937 375	134
Total Revenue (excluding capital transfers and contributions)	411 638 254	20 349 016	255 416 096	274 425 504	- 19 009 408	93
Expenditure By Type						
Employee related costs	102 966 854	7 331 744	65 307 135	68 644 648	- 3 337 513	95
Remuneration of councillors	6 758 975	307 788	5 019 660	4 505 976	513 684	111
Bulk purchases - electricity	138 000 000	8 799 432	69 856 943	92 000 000	- 22 143 057	76
Inventory consumed	65 596 037	743 320	32 770 610	43 730 728	- 10 960 118	75
Depreciation and amortisation	81 663 419	-	-	54 442 280	- 54 442 280	-
Interest	2 702 525	610 659	10 002 165	1 801 680	8 200 485	555
Contracted services	42 469 709	1 543 656	12 718 383	28 313 208	- 15 594 825	45
Irrecoverable debts written off	21 985 649	-	-	14 657 112	- 14 657 112	-
Operational costs	33 559 641	1 092 762	16 143 776	22 373 072	- 6 229 296	72
Other Losses	8 420 552	-	-	5 613 704	- 5 613 704	-
Total Expenditure	504 123 361	20 429 361	211 818 672	336 082 408	- 124 263 736	63
Surplus/(Deficit)	- 92 485 107	- 80 345	43 597 424	- 61 656 904	105 254 328	

	Original Budget	Monthly actual	YearID actual	YearID budget	YID variance	YID variance %
Revenue						
Service charges - Electricity	149 047 037	9 998 188	74 571 064	99 364 696	- 24 793 632	75
Service charges - Water	57 175 742	4 364 072	30 645 549	38 117 160	- 7 471 611	80
Service charges - Waste Water Management	22 427 989	1 225 559	9 989 499	14 952 000	- 4 962 501	67
Service charges - Waste management	26 639 689	1 401 306	11 513 750	17 759 784	- 6 246 034	65
Sale of Goods and Rendering of Services	791 655	43 738	1 968 912	527 776	1 441 136	373
Agency services	399 827	55 318	100 021	266 552	- 166 531	38
Interest earned from Receivables	15 342 307	1 806 007	14 223 156	10 228 200	3 994 956	139
Interest from Current and Non Current Assets	2 084 695	311 035	3 077 574	1 389 792		221
Rent on Land	1 194 450	93 642	753 354	796 304	- 42 950	95
Rental from Fixed Assets	3 240 262	274 481	1 342 388	2 160 184	- 817 796	62
Licence and permits	1 586 366	69 123	928 320	1 057 576	- 129 256	88
Operational Revenue	339 897	33 664	260 954	226 600	34 354	115
Property rates	57 427 711	30 181	50 946 841	38 285 120	12 661 721	133
Fines, penalties and forfeits	574 854	59 803	232 279	383 240	- 150 961	61
Transfers and subsidies - Operational	69 179 000	118 355	51 135 649	46 119 336	5 016 313	111
Interest	4 186 773	464 544	3 728 559	2 791 184	937 375	134
Total Revenue (excluding capital transfers and contributions)	411 638 254	20 349 016	255 416 096	274 425 504	- 19 009 408	93

**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 adjusted services charges and the impact of the Adjustment Budget will be shown in the March report.

Interest received from receivables will most likely never amount to real cash as the municipality writes off interest regularly.

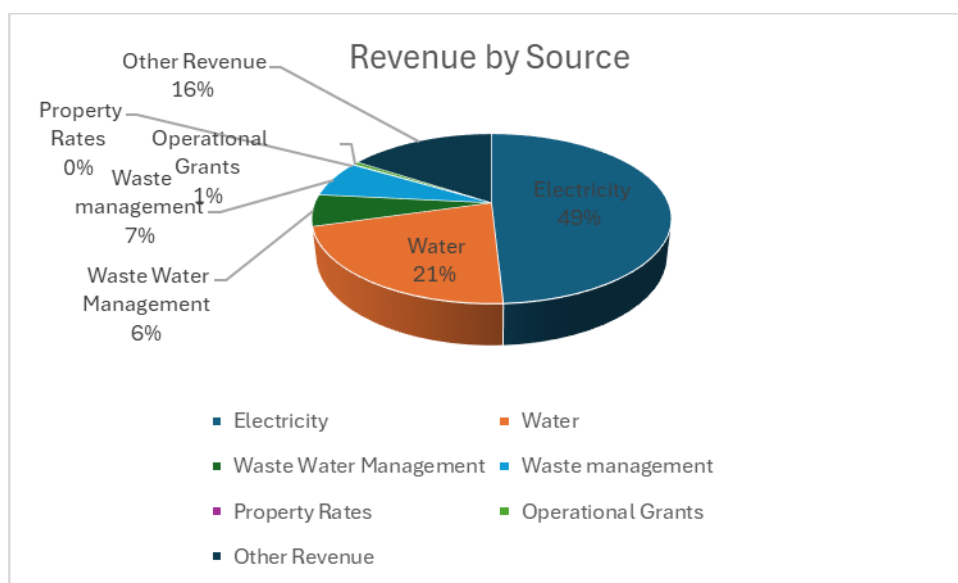
Fines, licenses, & permits vary from month to month and are difficult to budget.

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 28 February 2024 in terms of revenue as a percentage of total revenue.**



Expenditure By Type	Original Budget	Monthly actual	YearIDactual	YearIDbudget	YIDvariance	YIDvariance %
Employee related costs	102 966 854	7 331 744	65 307 135	68 644 648	- 3 337 513	95
Remuneration of councillors	6 758 975	307 788	5 019 660	4 505 976	513 684	111
Bulk purchases - electricity	138 000 000	8 799 432	69 856 943	92 000 000	- 22 143 057	76
Inventory consumed	65 596 037	743 320	32 770 610	43 730 728	- 10 960 118	75
Depreciation and amortisation	81 663 419	-	-	54 442 280	- 54 442 280	-
Interest	2 702 525	610 659	10 002 165	1 801 680	8 200 485	555
Contracted services	42 469 709	1 543 656	12 718 383	28 313 208	- 15 594 825	45
Irrecoverable debts written off	21 985 649	-	-	14 657 112	- 14 657 112	-
Operational costs	33 559 641	1 092 762	16 143 776	22 373 072	- 6 229 296	72
Other Losses	8 420 552	-	-	5 613 704	- 5 613 704	-
Total Expenditure	504 123 361	20 429 361	211 818 672	336 082 408	- 124 263 736	63

## 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.

**Remuneration** – Councillors received back pay concerning the previous financial year and the monthly adjustments were done in the Adjustment Budget the effect will be shown in the March report.

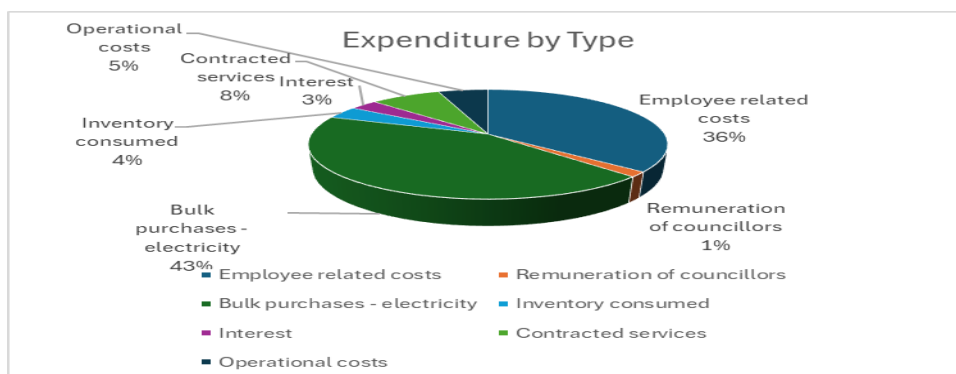
**Water Inventory** – The municipality is struggling to adhere to the monthly invoices due to cash flow constraints.

**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) - M08 February						
Vote Description	Budget Year 2023/24					
	Original Budget	Monthly actual	YearTDactual	YearTDbudget	YIDvariance	YIDvariance %
Revenue by Vote						
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	317 835	33 629	256 036	211 888	44 148	121
Vote 2 - MUNICIPAL MANAGER (11: IE)	1 490 993	7 284	1 099 367	993 992	105 375	111
Vote 3 - CORPORATE SERVICES (13: IE)	3 073 746	273 852	1 162 785	2 049 176	- 886 391	57
Vote 4 - FINANCIAL SERVICES (15: IE)	145 696 631	2 644 807	122 921 791	97 131 064	25 790 727	127
Vote 5 - COMMUNITY SERVICES: COMMDEV (16: IE)	30 134 440	1 618 071	13 658 228	20 089 640	- 6 431 412	68
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	2 066 610	122 692	930 700	1 377 736	- 447 036	68
Vote 7 - INFRASTRUCTURE, ENG AND TECHNICAL (18: IE)	265 456 999	16 069 952	118 661 589	176 971 344	- 58 309 755	67
Total Revenue by Vote	448 237 254	20 770 287	258 690 496	298 824 840	- 40 134 344	87
Expenditure by Vote						
Vote 1 - EXECUTIVE MAYOR AND COUNCIL (10: IE)	10 100 816	414 343	6 201 036	6 733 864	- 532 828	92
Vote 2 - MUNICIPAL MANAGER (11: IE)	14 728 580	1 100 234	10 067 924	9 819 064	248 860	103
Vote 3 - CORPORATE SERVICES (13: IE)	33 853 494	1 546 616	14 711 629	22 569 032	- 7 857 403	65
Vote 4 - FINANCIAL SERVICES (15: IE)	37 437 975	2 377 013	31 535 049	24 958 648	6 576 401	126
Vote 5 - COMMUNITY SERVICES: COMMDEV (16: IE)	63 746 744	1 226 604	10 488 000	42 497 864	- 32 009 864	25
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY (17: IE)	11 667 561	749 815	6 289 505	7 778 376	- 1 488 871	81
Vote 7 - INFRASTRUCTURE, ENG AND TECHNICAL (18: IE)	332 588 191	13 014 736	132 525 529	221 725 560	- 89 200 031	60
Total Expenditure by Vote	504 123 361	20 429 361	211 818 672	336 082 408	- 124 263 736	63
Surplus/ (Deficit) for the year	- 55 886 107	340 926	46 871 824	- 37 257 568	84 129 392	

## Reasons for variances above/under 10%

Variances to be discussed in the Institutional and Finance Committee

### CHART 3

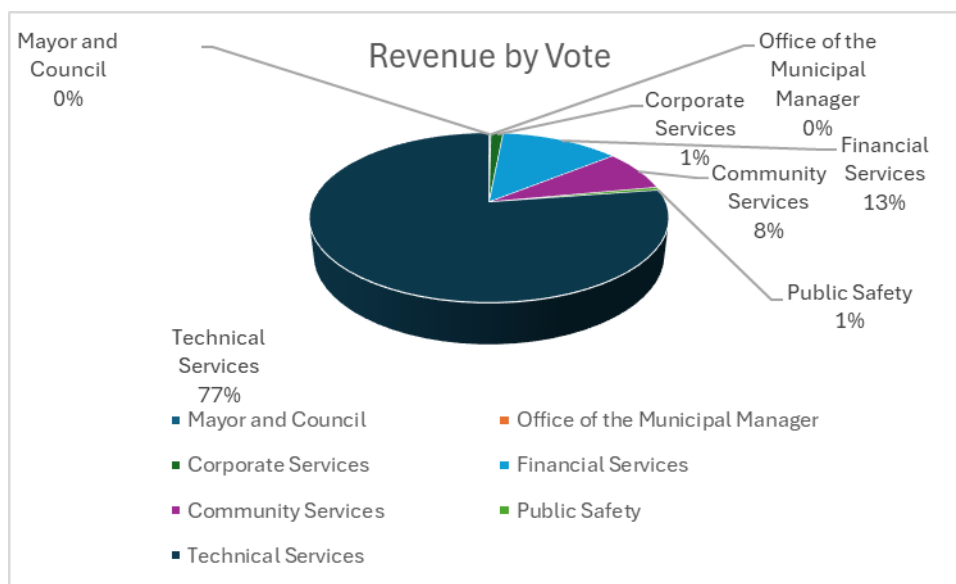
The following chart shows the revenue by vote for 28 February 2024

	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Revenue by Vote</b>						
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
<b>Total Revenue by Vote</b>	<b>448 237 254</b>	<b>35 146 602</b>	<b>211 802 710</b>	<b>224 118 630</b>	<b>- 12 315 920</b>	<b>94,50</b>

### Notes on Table Above

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

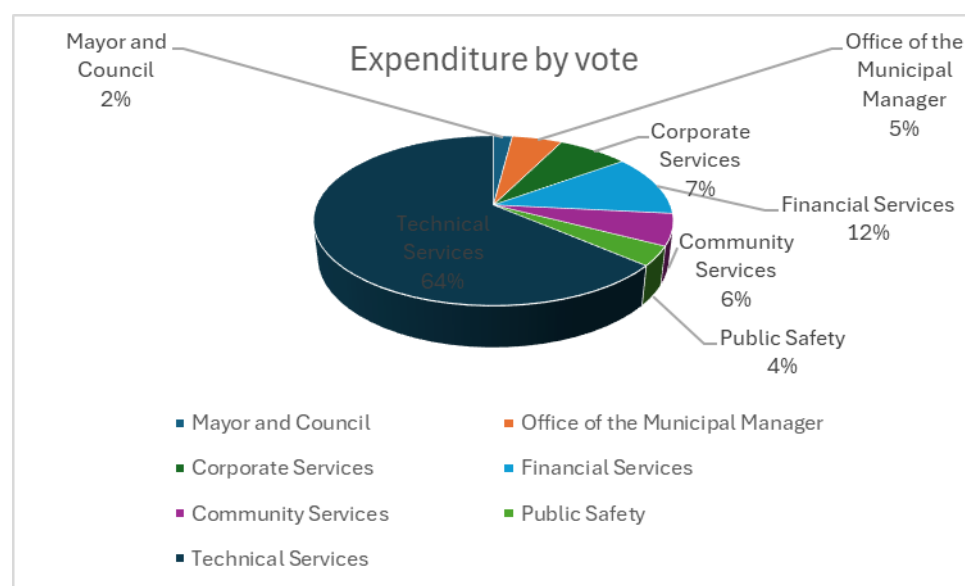
It must be noted Revenue by function includes capital revenue recognized resulting in the difference when compared to revenue by source.



**CHART 4**

Expenditure by Vote	Original Budget	Monthly actual	YearTDactual	YearTDbudget	YTDvariance	YTDvariance %
Vote 1 - EXECUTIVE MAYOR AND COUNCIL(10: IE)	10 100 816	414 343	6 201 036	6 733 864	- 532 828	92
Vote 2 - MUNICIPAL MANAGER(11: IE)	14 728 580	1 100 234	10 067 924	9 819 064	248 860	103
Vote 3 - CORPORATE SERVICES(13: IE)	33 853 494	1 546 616	14 711 629	22 569 032	- 7 857 403	65
Vote 4 - FINANCIAL SERVICES(15: IE)	37 437 975	2 377 013	31 535 049	24 958 648	6 576 401	126
Vote 5 - COMMUNITY SERVICES: COMMDEV(16: IE)	63 746 744	1 226 604	10 488 000	42 497 864	- 32 009 864	25
Vote 6 - COMMUNITY SERVICES: PUBL SAFETY(17: IE)	11 667 561	749 815	6 289 505	7 778 376	- 1 488 871	81
Vote 7 - INFRASTRUCTURE, ENG AND TECHNICAL(18: IE)	332 588 191	13 014 736	132 525 529	221 725 560	- 89 200 031	60
Total Expenditure by Vote	504 123 361	20 429 361	211 818 672	336 082 408	- 124 263 736	63

The following chart shows the expenditure by vote for 28 February 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 February 2024						
Description	Original Budget	Adjusted Budget	Monthly actual	YearTDactual	YearTDbudget	YTDvariance
Capital Expenditure - Functional Classification						
Executive and council	17 100 000	17 100 000	1 420 937	- 3 057 042	11 400 000	- 14 457 042
Planning and development	-	-	103 736	351 643	-	351 643
Energysources	1 600 000	1 600 000	-	-	1 066 664	- 1 066 664
Water management	600 000	600 000	-	-	400 000	- 400 000
Waste water management	36 599 000	36 599 000	366 323	2 847 305	24 399 336	- 21 552 031
Total Capital Expenditure - Functional Classification	55 899 000	55 899 000	1 890 996	141 906	37 266 000	- 37 124 094

Please note Capital Expenditure votes were corrected with the Adjustment Budget, Rollover amounts were added and capital expenditure from own funds was aligned to the correct structures. The effect of the corrections will be shown in the March report.

## CASH FLOW STATEMENT ON 28 February 2024

NC062 Nama Khoi - Table C7 Monthly Budget Statement - Cash Flow - M08 February



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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		43 771	61 477	–	3 553	32 051	–	32 051	#DIV/0!	–
Service charges		170 063	306 391	–	22 439	109 524	–	109 524	#DIV/0!	–
Other revenue		42 029	7 876	426 372	2 231	73 039	284 248	(211 210)	-74%	426 372
Transfers and Subsidies - Operational		59 387	14 029	–	492	89 342	–	89 342	#DIV/0!	–
Transfers and Subsidies - Capital		9 375	36 599	–	7	2 285	–	2 285	#DIV/0!	–
Interest		–	2 085	2 085	–	–	1 390	(1 390)	-100%	2 085
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(290 632)	(389 100)	(389 100)	(26 726)	(202 050)	(259 400)	(57 350)	22%	(389 100)
Interest		(2 275)	(2 703)	(2 703)	–	(3 584)	(1 802)	1 782	-99%	(2 703)
Transfers and Subsidies		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>31 718</b>	<b>36 654</b>	<b>36 654</b>	<b>1 995</b>	<b>100 607</b>	<b>24 436</b>	<b>(76 171)</b>	<b>-312%</b>	<b>36 654</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		11	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		(5 081)	(55 899)	–	–	747	–	(747)	#DIV/0!	–
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(5 070)</b>	<b>(55 899)</b>	<b>–</b>	<b>–</b>	<b>747</b>	<b>–</b>	<b>(747)</b>	<b>#DIV/0!</b>	<b>–</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		25 000	–	–	–	(1 274)	–	(1 274)	#DIV/0!	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
<b>Payments</b>										
Repayment of borrowing		(440)	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>24 560</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1 274)</b>	<b>–</b>	<b>1 274</b>	<b>#DIV/0!</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>51 208</b>	<b>(19 245)</b>	<b>36 654</b>	<b>1 995</b>	<b>100 079</b>	<b>24 436</b>			<b>36 654</b>
Cash/cash equivalents at beginning:		(4 438)	24 517	(31 382)	(9 226)	(59 484)	(31 382)			(59 484)
Cash/cash equivalents at month/year end:		46 770	5 272	5 272	(7 230)	40 596	11 687			–

### 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.

<div>  <div> <b>Nama Khoi Local Municipality</b>  <b>Bank Reconciliation</b>  <b>Financial Year: 2023/2024</b>  <b>Period: 1-29 February 2024</b>  <b>Nedbank: Primary Account, Current, 1192371690</b> </div>  </div>		
<b>Cashbook balance as at 01/02/2024</b>	629929707800	<b>4 864 887,79</b>
Add: Deposits for the month	629929707837	29 146 512,64
Less: Withdrawals for the month	629929707838	-29 300 167,67
Less: Other charges and cost for the month	629929707897	-44 671,61
Add: Interest earned for the month	153026812616	
Less: Interest earned transferred for the month	629929709037	
<b>Cashbook balance as at 29/02/2024</b>		<b>4 666 561,15</b>
<b>Bank balance as at 29/02/2024</b>		<b>4 929 257,94</b>
<b><u>Deposits</u></b>		
Add: Outstanding deposits recorded in cashbook, but not reflecting on bank statements		379 232,38
<b><u>Withdrawals</u></b>		
Less: Outstanding withdrawals recorded in cashbook, but not reflecting on bank statements		-641 929,17
<b>Reconciled bank balance as at 29/02/2024</b>		<b>4 666 561,15</b>

## 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 28 February 2024.

Debtors Age Analysis 28 February 2024						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Debtors Age Analysis By Income Source						
Water	5 828 925	4 029 183	2 246 008	2 252 545	100 430 654	114 787 315
Electricity	7 707 256	3 538 528	1 700 136	1 123 225	86 352 232	100 421 377
Property Rates	4 113 001	2 069 676	1 384 922	1 274 719	73 878 784	82 721 102
Waste Water Management	1 411 258	853 398	599 243	540 844	24 570 829	27 975 572
Waste Management	1 958 483	1 290 214	989 519	917 445	50 393 835	55 549 496
Property Rental Debtors	555 139	303 937	244 210	263 191	15 695 604	17 062 081
Total By Income Source	21 574 062	12 084 936	7 164 038	6 371 969	351 321 938	398 516 943
Debtors Age Analysis By Customer Group						
Organs of State	1 421 768	726 928	533 838	350 057	10 417 862	13 450 453
Commercial	9 458 940	4 165 021	2 177 575	1 687 796	107 800 477	125 289 809
Households	10 693 354	7 192 987	4 452 625	4 334 116	233 103 599	259 776 681
Other	-	-	-	-	-	-
Total By Customer Group	21 574 062	12 084 936	7 164 038	6 371 969	351 321 938	398 516 943

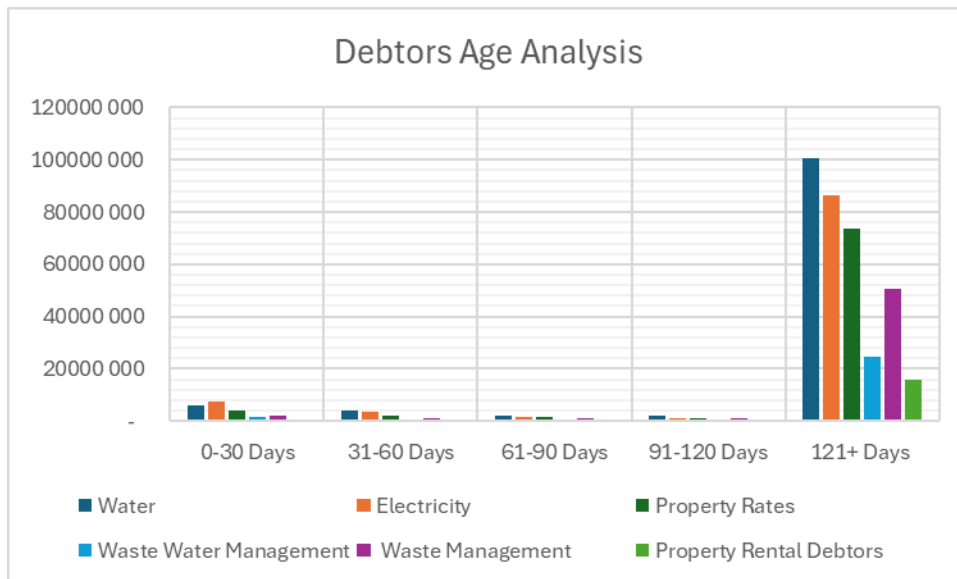
The debtor's outstanding for more than 121 days amounts to R351 321 938.

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	5 828 925	4 029 183	2 246 008	2 252 545	100 430 654	114 787 315
Electricity	7 707 256	3 538 528	1 700 136	1 123 225	86 352 232	100 421 377
Property Rates	4 113 001	2 069 676	1 384 922	1 274 719	73 878 784	82 721 102
Waste Water Management	1 411 258	853 398	599 243	540 844	24 570 829	27 975 572
Waste Management	1 958 483	1 290 214	989 519	917 445	50 393 835	55 549 496
Property Rental Debtors	555 139	303 937	244 210	263 191	15 695 604	17 062 081
Total By Income Source	21 574 062	12 084 936	7 164 038	6 371 969	351 321 938	398 516 943

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

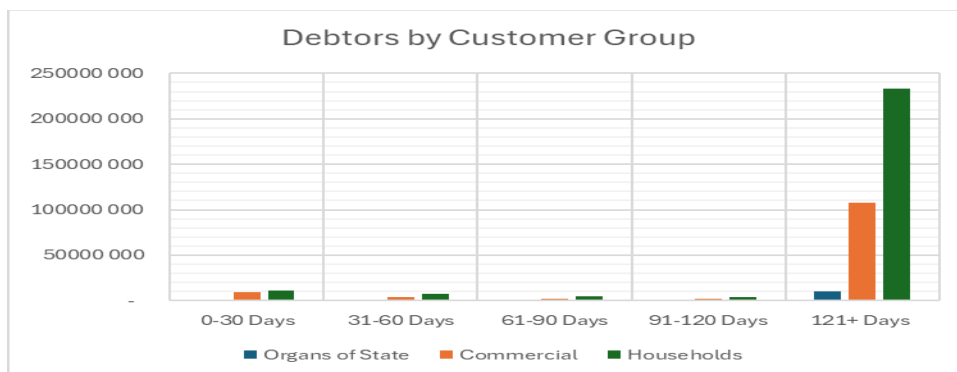


#### Debtor Age Analysis by Category

Debtors Age Analysis By Customer Group	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Organs of State	1 421 768	726 928	533 838	350 057	10 417 862	13 450 453
Commercial	9 458 940	4 165 021	2 177 575	1 687 796	107 800 477	125 289 809
Households	10 693 354	7 192 987	4 452 625	4 334 116	233 103 599	259 776 681
Total By Customer Group	21 574 062	12 084 936	7 164 038	6 371 969	351 321 938	398 516 943

#### 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 28 February 2024.

Capital Expenditure 28 February 2024						
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121+ Days	Total
Creditors Age Analysis By Customer Type						
Bulk Electricity	- 9 274 183	- 7 948 447	9 086 238	- 2 234 680	225 927 456	215 556 384
Bulk Water	-	1 403 663	4 649 146	2 476 506	218 207 819	226 737 134
Trade Creditors	- 3 479 692	- 292 404	1 150 503	2 656 766	- 134 709	- 99 536
Auditor General	- 350 000	- 350 000	- 350 000	1 050 630	2 388 545	2 389 175
Other	- 107 131	141 211	- 133 530	- 104 140	95 202	- 108 388
Total By Customer Type	- 13 211 006	- 7 045 977	14 402 357	3 845 082	446 484 313	444 474 769

#### 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 have been made in consultation with ESKOM.

The municipality has 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 a result of all service charges being underbilled compared to the Original Budget and also as a result of the declining collection rate.

NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February						
Summary of Employee and Councillor remuneration	Budget Year 2023/24					
	Original Budget	Monthly actual	YearIDactual	YearIDbudget	YIDvariance	YID variance %
Councillors (Political Office Bearers plus Other)						
Basic Salaries and Wages	5 648 146	207 361	4 182 922	3 765 424	417 498	111
Cellphone Allowance	693 600	61 200	530 400	462 400	68 000	115
Other benefits and allowances	417 229	39 227	306 338	278 152	28 186	110
Sub Total - Councillors	6 758 975	307 788	5 019 660	4 505 976	513 684	111
						#DIV/0!
Senior Managers of the Municipality						#DIV/0!
Basic Salaries and Wages	3 530 398	200 629	2 179 792	2 353 600	- 173 808	93
Pension and UIF Contributions	10 855	531	3 009	7 240	- 4 231	42
Performance Bonus	443 740	- 134 784	199 137	295 832	- 96 695	67
Motor Vehicle Allowance	1 546 588	40 764	266 112	1 031 064	- 764 952	26
Cellphone Allowance	80 864	2 637	21 096	53 912	- 32 816	39
Housing Allowances	190 770	11 809	94 472	127 176	- 32 704	74
Other benefits and allowances	664	22	176	440	- 264	40
Long service awards	35 835	-	-	23 888	- 23 888	-
Sub Total - Senior Managers of Municipality	5 839 714	121 608	2 763 794	3 893 152	- 1 129 358	71
Other Municipal Staff						
Basic Salaries and Wages	61 062 509	4 620 048	39 466 937	40 708 352	- 1 241 415	97
Pension and UIF Contributions	9 700 260	740 479	6 271 055	6 466 840	- 195 785	97
Medical Aid Contributions	4 328 448	336 152	2 554 750	2 885 632	- 330 882	89
Overtime	6 962 609	701 342	5 512 497	4 641 744	870 753	119
Performance Bonus	4 621 059	191 292	3 072 441	3 080 704	- 8 263	100
Motor Vehicle Allowance	3 109 403	46 175	569 626	2 072 944	- 1 503 318	27
Cellphone Allowance	213 156	16 324	135 758	142 096	- 6 338	96
Housing Allowances	1 045 372	64 769	533 334	696 920	- 163 586	77
Sub Total - Other Municipal Staff	91 042 816	6 716 581	58 116 398	60 695 232	- 2 578 834	96
Total Parent Municipality	103 641 505	7 145 977	65 899 852	69 094 360	- 3 194 508	95
Total Employee Cost	96 882 530	6 838 189	60 880 192	64 588 384		
Revenue	411 638 254	20 349 016	255 416 096	274 425 504		
Expenditure	504 123 361	20 429 361	211 818 672	336 082 408		
%Employee Cost to Revenue	24	34	24	24		
%Employee Cost to Expenditure	19	33	29	19		

**Employee-related cost to total expenditure** – Please note employee cost against expenditure amounts to 33%

## 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 February 2024) <small>(quarter preceding the application)</small>										
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	January Billed	January Collected	% Collected	February Billed	February Collected	% Collected	Quarter 2 Billed	Quarter 2 collected	Collection %
<b>Total November 2023</b>		<b>22 208 292</b>	<b>15 886 044</b>	<b>72</b>	<b>21 509 701</b>	<b>16 759 926</b>	<b>78</b>	<b>43 717 992</b>	<b>32 645 970</b>	<b>75%</b>
<b>Ward/Service point - Komaggas</b>										
Property Rates Tax		138 728	22 165	16	139 615	30 638	22	278 343	52 802	19%
Electricity	Eskom supplied							-	-	
Water		584 805	49 939	9	410 009	58 906	14	994 814	108 845	11%
Refuse		220 269	20 555	9	220 269	24 562	11	440 537	45 118	10%
Sewerage		57 009	8 034	14	56 275	11 299	20	113 283	19 332	17%
TOTAL		<b>1 000 810</b>	<b>100 693</b>	<b>10</b>	<b>826 167</b>	<b>125 404</b>	<b>15</b>	<b>1 826 977</b>	<b>226 097</b>	
Interest								-	-	
<b>Ward/Service point - Steinkopf</b>										
Property Rates Tax		291 005	144 791	50	295 977	157 401	53	586 982	302 192	51%
Electricity	Eskom supplied							-	-	
Water		1 167 726	200 834	17	1 027 722	296 270	29	2 195 448	497 104	23%
Refuse		370 822	62 258	17	370 822	82 355	22	741 644	144 613	19%
Sewerage		305 770	64 762	21	300 766		-	606 537	64 762	11%
TOTAL		<b>2 135 324</b>	<b>472 645</b>	<b>22</b>	<b>1 995 287</b>	<b>536 026</b>	<b>27</b>	<b>4 130 611</b>	<b>1 008 672</b>	
Interest								-	-	
<b>Ward/Service point - Springbok</b>										
Property Rates Tax		2 434 270	2 635 367	108	2 481 457	2 692 565	109	4 915 727	5 327 932	108%
Electricity	Municipal supplied	4 415 769	3 928 339	89	4 956 908	4 487 521	91	9 372 677	8 415 860	90%
Water		2 907 506	2 461 863	85	2 892 404	2 755 989	95	5 799 910	5 217 852	90%
Refuse		1 005 676	796 318	79	1 007 184	828 222	82	2 012 860	1 624 540	81%
Sewerage		1 007 251	718 883	71	998 929	747 978	75	2 006 180	1 466 861	73%
TOTAL		<b>11 770 473</b>	<b>10 540 770</b>	<b>90</b>	<b>12 336 882</b>	<b>11 512 274</b>	<b>93</b>	<b>24 107 355</b>	<b>22 053 045</b>	
Interest								-	-	
<b>Ward/Service point - Okiep</b>										
Property Rates Tax		289 452	362 865	125	296 301	348 522	118	585 753	711 387	121%
Electricity	Municipal supplied	842 676	640 581	76	736 169	196 854	27	1 578 846	837 435	53%
Water		798 780	560 480	70	724 276	617 733	85	1 523 056	1 178 213	77%
Refuse		329 922	158 758	48	329 922	181 561	55	659 843	340 319	52%
Sewerage		254 424	140 854	55	250 891	162 009	65	505 315	302 863	60%
TOTAL		<b>2 515 253</b>	<b>1 863 539</b>	<b>74</b>	<b>2 337 560</b>	<b>1 506 679</b>	<b>64</b>	<b>4 852 813</b>	<b>3 370 218</b>	
Interest								-	-	
<b>Ward/Service point - Nababeep</b>										
Property Rates Tax		293 819	281 546	96	298 537	326 277	109	592 356	607 823	103%
Electricity	Municipal supplied	1 514 411	225 132	15	995 957	425 716	43	2 510 368	650 848	26%
Water		838 297	419 750	50	662 799	951 738	144	1 501 097	1 371 488	91%
Refuse		269 321	111 307	41	269 321	103 297	38	538 642	214 604	40%
Sewerage		237 924	95 250	40	236 518	101 275	43	474 442	196 525	41%
TOTAL		<b>3 153 772</b>	<b>1 132 985</b>	<b>36</b>	<b>2 463 133</b>	<b>1 908 303</b>	<b>77</b>	<b>5 616 904</b>	<b>3 041 288</b>	
Interest								-	-	
<b>Ward/Service point - Concordia</b>										
Property Rates Tax		262 020	266 160	102	244 352	300 624	123	262 020	566 784	216%
Electricity	Municipal supplied	293 408	993 968	339	367 540	305 069	83	293 408	1 299 037	443%
Water		668 755	341 287	51	530 186	377 252	71	668 755	718 539	107%
Refuse		313 727	131 341	42	315 001	140 640	45	313 727	271 980	87%
Sewerage		94 750	42 656	45	93 594	47 654	51	94 750	90 310	95%
TOTAL		<b>1 632 660</b>	<b>1 775 412</b>	<b>109</b>	<b>1 550 673</b>	<b>1 171 239</b>	<b>76</b>	<b>3 183 333</b>	<b>2 946 650</b>	



## Interest on Call Accounts report

<p style="text-align: center;"> <b>NAMA KHOI LOCAL MUNICIPALITY</b>                      Financial Year: 2023/2024                      Consolidated Report on Various Deposits                      Period: YTD ended 29 February 2024                      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				5 000 000,00	5 000 000,00
Balance : 01 July 2023	17 725 632,85			2 056 921,29	19 782 554,14
<u>Receipts</u>	6 000 000,00	26 421 000,00	829 990,68	4 399 531,01	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
				261 748,39	
<u>Withdrawal</u>	-15 537 495,69	-26 421 000,00	-300 000,00	-6 141 138,24	-41 324 647,25
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			-300 000,00		
Monthly operational needs				-500 000,00	-500 000,00
Monthly operational needs	-6 774 986,68				
<u>Closing Balance: 29 February 2024</u>	8 188 137,16	0,00	529 990,68	5 315 314,06	20 846 680,19

## VAT Report

<b>NAMA KHOI MUNICIPALITY</b> <b>VAT 201</b> <b>VAT REG. 4890198585</b> <b>VAT CATEGORY: C</b> <b>ACCOUNTING BASE : PAYMENT BASE</b> <b>VAT RECONCILIATION</b> <b>Financial Year : 2023/2024</b> <b>PERIOD : February 2024</b>										
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	
	7	VAT JAN		16 512 495,95	2 153 803,82	3 717 445,21	2 974 211,34		2 153 803,82	
Total Amount			R -	R 117 945 637,52	R 15 384 213,59	R 93 696 221,46	R 18 620 173,61	R -	R 15 384 213,59	
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
	7	VAT JAN			21 624 425,08	2 820 577,18			2 820 577,18	-666 773,36
Total Amount			R 2 853 128,90	R 372 147,25	R 125 630 439,52	R 16 386 579,07	R -	R -	R 16 758 726,32	-1 374 512,73
VAT Reconciliation										
OPENING BALANCE 01/07/23										210 284,92
MINUS PAYMENT										
TOTAL OUTPUT TAX										-15 384 213,59
TOTAL INPUT TAX										16 758 726,32
REFUNDS :DURING THE YEAR										-2 745 639,17
PAYMENTS DURING THE YEAR										1 160 841,53
VAT PAYABLE/ REFUNDABLE										0,00
CLOSING BALANCE 29/02/24										0,00

<b>GRANTS</b> <b>FINANCIAL YEAR: 2023/2024</b> <b>Report Period: July till 2023 Feb 2024</b>					
	OPENING BALANCE	RECEIPT	EXPENSES	UNSPEND REPAID	CLOSING BALANCE
FMG	0,00	3 100 000,00	1 869 795,57		1 230 204,43
INEP/ DME	49 223,00	0,00	0,00	49 223,00	0,00
WSIG	7 767 579,00	10 000 000,00	1 389 160,29		16 378 418,71
EPWP	69 270,00	1 103 000,00	824 561,70	69 270,00	278 438,30
MIG	4 645 673,00	2 000 000,00	1 885 239,82	4 645 673,00	114 760,18
DROUGHT RELIEF		0,00	0,00		0,00
LIBRARIES	185 697,00	782 500,00	889 454,93		78 742,07
HOUSING	1 265 273,00	200 000,00	0,00		1 465 273,00
LG SETA	228 576,00	0,00	0,00		228 576,00
	14 211 291,00	17 185 500,00	6 858 212,31	4 764 166,00	19 774 412,69

## **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, 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 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 prescribed; and (ii) either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques 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 spends 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 applies 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 collection rate has dipped below 80%.

Central Vaal Water has not been paid as required.

Cash flow dipped below R1 million in February which resulted in payments to creditors being 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 the collection rate has dipped below 80% for February 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 expenditures 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:**

Heinri Cloete

Chief Financial Officer

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 28 February 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.

<b>NAMA KHOI MUNICIPALITY SCHEDULE C MONTHLY BUDGET STATEMENT</b>	
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