



Nama Khoi Municipality

21 April 2024

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

1. PURPOSE

71. (1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the financial affairs for that month and the financial year up to the end of that month:

2. STRATEGIC OBJECTIVE

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

For the reporting period ended 31 March 2024

3. QUERIES AND SUGGESTIONS

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

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

4. REPORT FOR THE PERIOD ENDING 31 March 2024

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

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

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

The summary report indicates the following:

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Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March							
Description	Budget Year 2023/24						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue							
Service charges - Electricity	149 047 037	103 934 214	9 384 841	83 955 907	77 950 656	6 005 251	108
Service charges - Water	57 175 742	55 175 742	7 275 717	37 921 263	41 381 802	- 3 460 539	92
Service charges - Waste Water Management	22 427 989	20 427 989	1 206 438	11 195 940	15 320 988	- 4 125 048	73
Service charges - Waste management	26 639 689	24 639 689	1 420 076	12 933 825	18 479 763	- 5 545 938	70
Sale of Goods and Rendering of Services	791 655	3 738 861	41 657	2 010 573	2 804 166	- 793 593	72
Agency services	399 827	89 405	-	100 021	67 050	32 971	149
Interest earned from Receivables	15 342 307	21 257 795	1 815 730	16 038 886	15 943 347	95 539	101
Interest from Current and Non Current Assets	2 084 695	4 218 641	20 260	3 097 831	3 163 977	-	98
Rent on Land	1 194 450	1 194 450	94 283	847 641	895 842	- 48 201	95
Rental from Fixed Assets	3 240 262	3 240 262	153 513	1 495 896	2 430 207	- 934 311	62
Licence and permits	1 586 366	1 586 366	220 386	1 148 707	1 189 773	- 41 066	97
Operational Revenue	339 897	389 140	42 699	303 651	291 861	11 790	104
Property rates	57 427 711	57 426 530	3 764 082	54 710 919	43 069 878	11 641 041	127
Fines, penalties and forfeits	574 854	574 854	10 323	242 602	431 145	- 188 543	56
Transfers and subsidies - Operational	69 179 000	69 996 355	15 853 000	66 988 645	52 497 288	14 491 357	128
Interest	4 186 773	4 186 773	488 818	4 217 376	3 140 082	1 077 294	134
Operational Revenue	-	-	226 093	226 093	-	226 093	-
Other Gains	-	-	-	-	-	-	1 773
Total Revenue (excluding capital transfers and contributions)	411 638 254	372 077 066	42 017 916	297 434 003	279 057 825	18 376 178	107
Expenditure By Type							
Employee related costs	102 966 854	94 803 089	8 145 942	73 453 119	71 102 367	2 350 752	103
Remuneration of councillors	6 758 975	7 302 044	581 811	5 601 475	5 476 536	124 939	102
Bulk purchases - electricity	138 000 000	120 000 000	9 304 506	79 161 447	90 000 000	- 10 838 553	88
Inventory consumed	65 596 037	51 096 000	319 390	33 089 998	38 322 000	- 5 232 002	86
Debt impairment	-	22 200 000	-	-	16 649 991	- 16 649 991	-
Depreciation and amortisation	81 663 419	72 391 567	-	-	54 293 679	- 54 293 679	-
Interest	2 702 525	17 225 338	-	10 002 164	12 919 005	- 2 916 841	77
Contracted services	42 469 709	20 619 000	573 798	13 292 180	15 464 257	- 2 172 077	86
Irrecoverable debts written off	21 985 649	1 000 000	-	-	749 988	- 749 988	-
Operational costs	33 559 641	26 896 856	1 543 711	17 687 489	20 172 663	- 2 485 174	88
Other Losses	8 420 552	3 420 552	-	-	2 565 414	- 2 565 414	-
Total Expenditure	504 123 361	436 954 446	20 469 158	232 287 874	327 715 900	- 95 428 026	71
Surplus/(Deficit)	- 92 485 107	- 64 877 380	21 548 758	65 146 129	- 48 658 075	113 804 204	- 134

Description	Budget Year 2023/24						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue							
Service charges - Electricity	149 047 037	103 934 214	9 384 841	83 955 907	77 950 656	6 005 251	108
Service charges - Water	57 175 742	55 175 742	7 275 717	37 921 263	41 381 802	- 3 460 539	92
Service charges - Waste Water Management	22 427 989	20 427 989	1 206 438	11 195 940	15 320 988	- 4 125 048	73
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Agency services	399 827	89 405	-	100 021	67 050	32 971	149
Interest earned from Receivables	15 342 307	21 257 795	1 815 730	16 038 886	15 943 347	95 539	101
Interest from Current and Non Current Assets	2 084 695	4 218 641	20 260	3 097 831	3 163 977	-	98
Rent on Land	1 194 450	1 194 450	94 283	847 641	895 842	- 48 201	95
Rental from Fixed Assets	3 240 262	3 240 262	153 513	1 495 896	2 430 207	- 934 311	62
Licence and permits	1 586 366	1 586 366	220 386	1 148 707	1 189 773	- 41 066	97
Operational Revenue	339 897	389 140	42 699	303 651	291 861	11 790	104
Property rates	57 427 711	57 426 530	3 764 082	54 710 919	43 069 878	11 641 041	127
Fines, penalties and forfeits	574 854	574 854	10 323	242 602	431 145	- 188 543	56
Transfers and subsidies - Operational	69 179 000	69 996 355	15 853 000	66 988 645	52 497 288	14 491 357	128
Interest	4 186 773	4 186 773	488 818	4 217 376	3 140 082	1 077 294	134
Operational Revenue	-	-	226 093	226 093	-	226 093	-
Other Gains	-	-	-	-	-	-	1 773
Total Revenue (excluding capital transfers and contributions)	411 638 254	372 077 066	42 017 916	297 434 003	279 057 825	18 376 178	107

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.

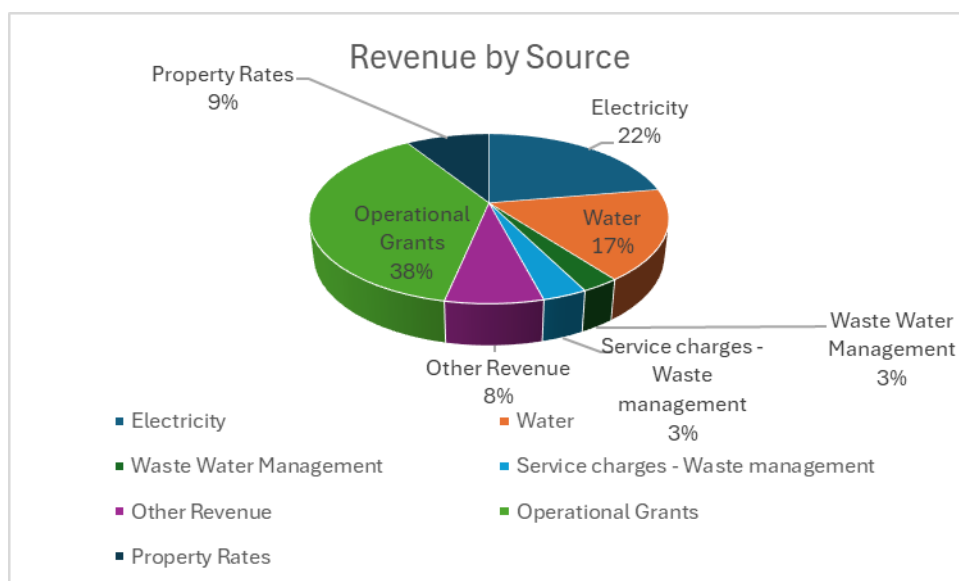
Variances to be discussed in the Institutional and Finance Committee

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.

CHART 1

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



Expenditure By Type	Original Budget	Adjusted Budget	Monthly actual	YearTDactual	YearTDbudget	YTDvariance	YTDvariance %
Employee related costs	102 966 854	94 803 089	8 145 942	73 453 119	71 102 367	2 350 752	103
Remuneration of councillors	6 758 975	7 302 044	581 811	5 601 475	5 476 536	124 939	102
Bulk purchases - electricity	138 000 000	120 000 000	9 304 506	79 161 447	90 000 000	- 10 838 553	88
Inventory consumed	65 596 037	51 096 000	319 390	33 089 998	38 322 000	- 5 232 002	86
Debt impairment	-	22 200 000	-	-	16 649 991	- 16 649 991	-
Depreciation and amortisation	81 663 419	72 391 567	-	-	54 293 679	- 54 293 679	-
Interest	2 702 525	17 225 338	-	10 002 164	12 919 005	- 2 916 841	77
Contracted services	42 469 709	20 619 000	573 798	13 292 180	15 464 257	- 2 172 077	86
Irrecoverable debts written off	21 985 649	1 000 000	-	-	749 988	- 749 988	-
Operational costs	33 559 641	26 896 856	1 543 711	17 687 489	20 172 663	- 2 485 174	88
Other Losses	8 420 552	3 420 552	-	-	2 565 414	- 2 565 414	-
Total Expenditure	504 123 361	436 954 446	20 469 158	232 287 874	327 715 900	- 95 428 026	71

Notes on variances above/under 10%

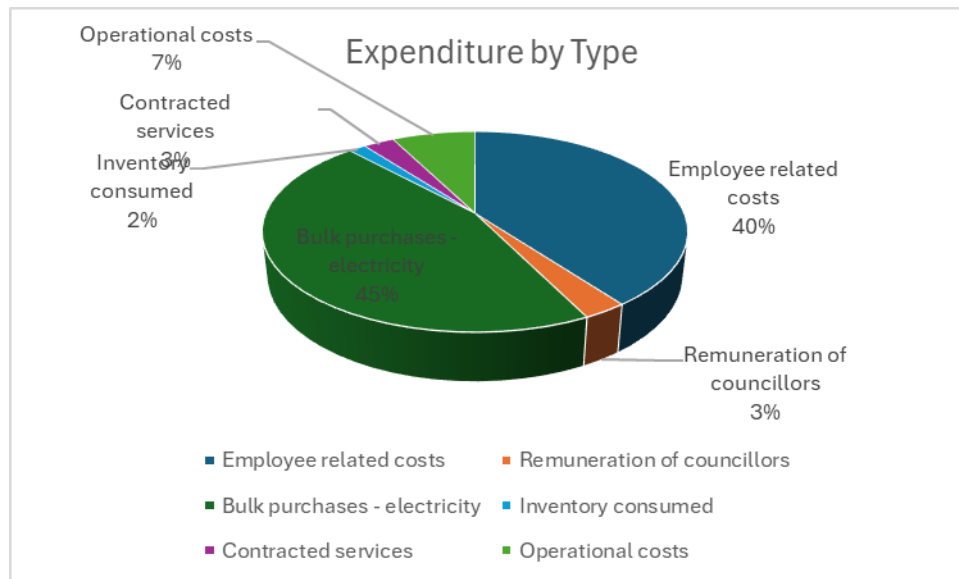
Variances to be discussed in the Institutional and Finance Committee

Matter of Concern

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

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

C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March							
Vote Description	Budget Year 2023/24						
	Original Budget	Adjusted Budget	Monthly actual	YearTDactual	YearTDbudget	YIDvariance	YIDvariance %
Revenue by Vote							
Vote 1 - EXECUTIVE MAYOR COUNCIL	317 835	370 027	29 893	285 927	277 524	8 403	103
Vote 2 - MUNICIPAL MANAGER	1 490 993	1 558 286	9 754	1 109 121	1 168 722	- 59 601	95
Vote 3 - CORPORATE SERVICES	3 073 746	3 079 599	168 326	1 331 110	2 309 715	- 978 605	58
Vote 4 - FINANCIAL SERVICES	145 696 631	93 195 657	9 517 863	132 439 647	69 896 727	62 542 920	189
Vote 5 - COMMUNITY SERVICES: COMMDEV	30 134 440	43 989 096	- 651 491	13 006 736	32 991 849	- 19 985 113	39
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY	2 066 610	1 765 067	222 953	1 153 653	1 323 783	- 170 130	87
Vote 7 - INFRASTRUCTURE; ENG TECHNICAL	265 456 999	264 375 913	35 022 297	153 683 889	198 281 943	- 44 598 054	78
Total Revenue by Vote	448 237 254	408 333 645	44 319 595	303 010 083	306 250 263	- 3 240 180	99
Expenditure by Vote							
Vote 1 - EXECUTIVE MAYOR COUNCIL	10 100 816	9 408 044	809 902	7 010 944	7 056 034	- 45 090	99
Vote 2 - MUNICIPAL MANAGER	14 728 580	6 550 795	710 285	10 778 229	4 913 100	5 865 129	219
Vote 3 - CORPORATE SERVICES	33 853 494	36 859 506	1 663 625	16 492 200	27 644 634	- 11 152 434	60
Vote 4 - FINANCIAL SERVICES	37 437 975	51 382 558	2 340 028	33 971 900	38 536 947	- 4 565 047	88
Vote 5 - COMMUNITY SERVICES: COMMDEV	63 746 744	58 505 314	1 170 763	11 445 006	43 879 023	- 32 434 017	26
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY	11 667 561	9 870 633	1 085 666	7 375 168	7 402 959	- 27 791	100
Vote 7 - INFRASTRUCTURE; ENG TECHNICAL	332 588 191	264 377 596	12 688 889	145 214 426	198 283 203	- 53 068 777	73
Total Expenditure by Vote	504 123 361	436 954 446	20 469 158	232 287 873	327 715 900	- 95 428 027	71
Surplus/ (Deficit) for the year	- 55 886 107	- 28 620 801	23 850 437	70 722 210	- 21 465 637	92 187 847	

Reasons for variances above/under 10%

Variances to be discussed in the Institutional and Finance Committee

CHART 3

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

Vote Description	Budget Year 2023/24						
	Original Budget	Adjusted Budget	Monthly actual	YearTDactual	YearTDbudget	YTDvariance	YTDvariance %
Revenue by Vote							
Vote 1 - EXECUTIVE:MAYOR COUNCIL	317 835	370 027	29 893	285 927	277 524	8 403	103
Vote 2 - MUNICIPAL MANAGER	1 490 993	1 558 286	9 754	1 109 121	1 168 722	- 59 601	95
Vote 3 - CORPORATE SERVICES	3 073 746	3 079 599	168 326	1 331 110	2 309 715	- 978 605	58
Vote 4 - FINANCIAL SERVICES	145 696 631	93 195 657	9 517 863	132 439 647	69 896 727	62 542 920	189
Vote 5 - COMMUNITY SERVICES: COMMDEV	30 134 440	43 989 096	- 651 491	13 006 736	32 991 849	- 19 985 113	39
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY	2 066 610	1 765 067	222 953	1 153 653	1 323 783	- 170 130	87
Vote 7 - INFRASTRUCTURE;ENG TECHNICAL	265 456 999	264 375 913	35 022 297	153 683 889	198 281 943	- 44 598 054	78
Total Revenue by Vote	448 237 254	408 333 645	44 319 595	303 010 083	306 250 263	- 3 240 180	99

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.

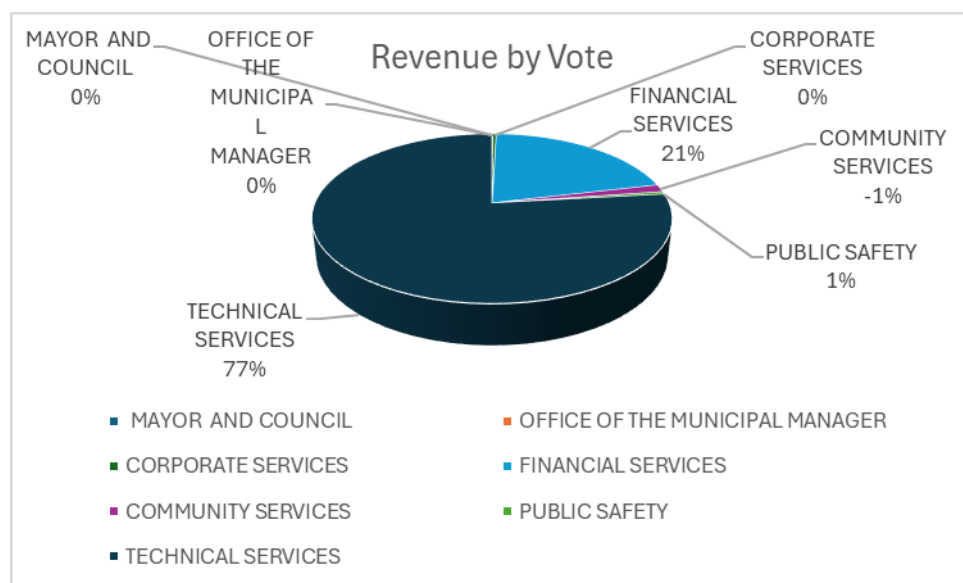
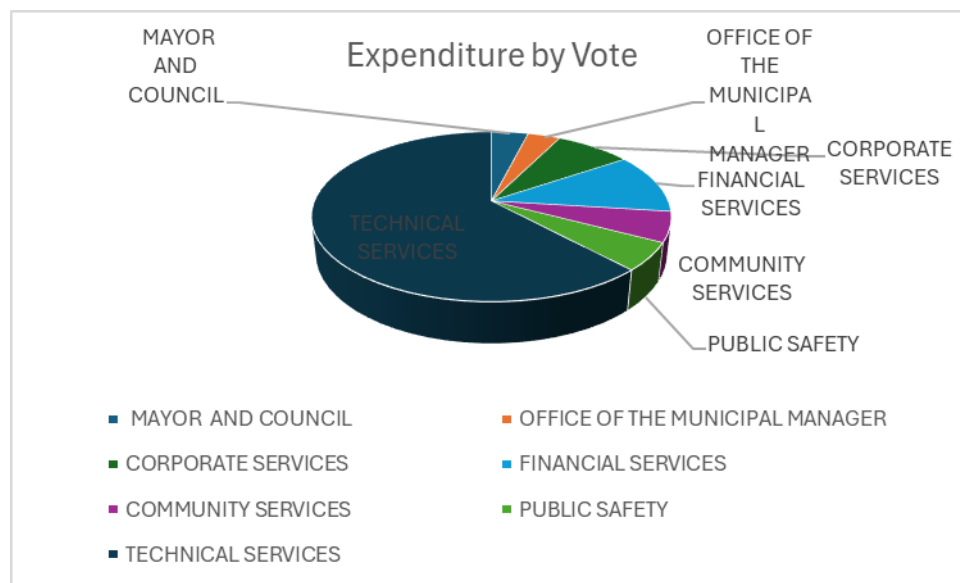


CHART 4

Expenditure by Vote	Original Budget	Adjusted Budget	Monthly actual	YearTDactual	YearTDbudget	YTDvariance	YTDvariance %
Vote 1 - EXECUTIVE/MAYOR/COUNCIL	10 100 816	9 408 044	809 902	7 010 944	7 056 034	- 45 090	99
Vote 2 - MUNICIPAL/MANAGER	14 728 580	6 550 795	710 285	10 778 229	4 913 100	5 865 129	219
Vote 3 - CORPORATE/SERVICES	33 853 494	36 859 506	1 663 625	16 492 200	27 644 634	- 11 152 434	60
Vote 4 - FINANCIAL/SERVICES	37 437 975	51 382 558	2 340 028	33 971 900	38 536 947	- 4 565 047	88
Vote 5 - COMMUNITY/SERVICES: COMMDEV	63 746 744	58 505 314	1 170 763	11 445 006	43 879 023	- 32 434 017	26
Vote 6 - COMMUNITY/SERVICES: PUBLSAFETY	11 667 561	9 870 633	1 085 666	7 375 168	7 402 959	- 27 791	100
Vote 7 - INFRASTRUCTURE/ENG/TECHNICAL	332 588 191	264 377 596	12 688 889	145 214 426	198 283 203	- 53 068 777	73
Total Expenditure by Vote	504 123 361	436 954 446	20 469 158	232 287 873	327 715 900	- 95 428 027	71

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



Reasons for variances above/under 10%

Variances to be discussed in the Institutional and Finance Committee

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.

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote 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									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE MAYOR COUNCIL		-	-	-	-	78	-	78	#DIV/0!	-
Vote 2 - MUNICIPAL MANAGER		-	-	550	-	352	412	(61)	-15%	550
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES		-	-	-	-	(5 528)	-	(5 528)	#DIV/0!	-
Vote 5 - COMMUNITY SERVICES: COMM DEV		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE;ENG TECHNICAL		-	13 599	17 415	2 001	2 001	13 061	(11 059)	-85%	17 415
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	13 599	17 965	2 001	(3 098)	13 473	(16 571)	-123%	17 965
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE MAYOR COUNCIL		-	17 100	6 000	-	2 451	4 500	(2 049)	-46%	6 000
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY SERVICES: COMM DEV		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE;ENG TECHNICAL		-	25 200	24 529	1 738	2 104	18 397	(16 293)	-89%	24 529
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	42 300	30 529	1 738	4 556	22 897	(18 341)	-80%	30 529
Total Capital Expenditure		-	55 899	48 494	3 739	1 458	36 370	(34 913)	-96%	48 494
Capital Expenditure - Functional Classification										
Governance and administration		-	17 100	6 000	-	(5 480)	4 500	(9 980)	-222%	6 000
Executive and council		-	17 100	6 000	-	2 529	4 500	(1 971)	-44%	6 000
Finance and administration		-	-	-	-	(8 009)	-	(8 009)	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	550	-	352	412	(61)	-15%	550
Planning and development		-	-	550	-	352	412	(61)	-15%	550
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	38 799	41 944	3 739	6 587	31 458	(24 871)	-79%	41 944
Energy sources		-	1 600	4 200	1 738	1 738	3 150	(1 412)	-45%	4 200
Water management		-	600	670	-	-	502	(502)	-100%	670
Waste water management		-	36 599	37 074	2 001	4 849	27 805	(22 957)	-83%	37 074
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	55 899	48 494	3 739	1 458	36 370	(34 913)	-96%	48 494
Funded by:										
National Government		-	36 599	36 257	2 001	4 849	27 192	(22 344)	-82%	36 257
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	36 599	36 257	2 001	4 849	27 192	(22 344)	-82%	36 257
Borrowing	6	-	-	-	-	78	-	78	#DIV/0!	-
Internally generated funds		-	19 300	12 237	1 738	4 541	9 178	(4 637)	-51%	12 237
Total Capital Funding		-	55 899	48 494	3 739	9 467	36 370	(26 903)	-74%	48 494

CASH FLOW STATEMENT ON 31 March 2024

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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		-	61 477	97 512	2 924	10 227	73 134	(62 907)	-86%	97 512
Service charges		-	306 391	241 574	13 867	3 361	181 181	(177 820)	-98%	241 574
Other revenue		-	7 876	-	866	3 492	-	3 492	#DIV/0!	-
Transfers and Subsidies - Operational		-	14 029	-	16 636	61 533	-	61 533	#DIV/0!	-
Transfers and Subsidies - Capital		-	36 599	-	8 272	633	-	633	#DIV/0!	-
Interest		-	2 085	4 219	1 764	1 821	3 164	(1 343)	-42%	4 219
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(389 100)	(265 373)	(10 583)	(137 523)	(109 030)	28 493	-26%	(265 373)
Interest		-	(2 703)	(17 225)	-	(1 309)	(12 919)	(11 610)	90%	(17 225)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	36 654	60 706	33 745	(57 764)	135 530	193 294	143%	60 706
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	1 364	125	-	220	1 117	(897)	-80%	125
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(55 899)	(47 677)	(3 099)	(3 099)	(35 757)	(32 658)	91%	(47 677)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(54 535)	(47 551)	(3 099)	(2 879)	(34 640)	(31 761)	92%	(47 551)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	4 520	-	4 520	#DIV/0!	-
Borrowing long term/refinancing		-	-	-	-	(26 274)	-	(26 274)	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-	-	8 146	73 453	-	73 453	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	8 146	51 698	-	(51 698)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	(17 880)	13 155	38 792	(8 945)	100 890			13 155
Cash/cash equivalents at beginning:		-	24 517	46 770		22 216	46 770			22 216
Cash/cash equivalents at month/year end:		-	6 637	59 925		13 271	147 660			35 371

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.

	-3,875,609.43
Unknown Items	
	3,474,287.60
	3,474,287.60
Sub Total	2,789,686.10
Statement Balance	
	-2,789,686.10
	-2,789,686.10
Difference	0.00

Reconciliation Summary

Cashbook Opening Balance	4,666,561.15
Payments for Period	--48,417,469.25
Receipts for Period	46,888,635.74
Item/Cashbook	3,137,727.64
Uncleared Payments	53,280.29
Uncleared Receipts	-3,875,609.43
	3,474,287.60
Unknown Items	
Sub Total	2,789,686.10
Statement Balance	-2,789,686.10
Difference	0.00

Capturer:

Approver :

Date :4/15/2024 12:00:00 AM

Debtors Age Analysis - Annexure B -Table SC3

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

Debtors is subject to correction, municipality experienced challenges while converting to new system.

Debtors Age Analysis March 2024						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Debtors Age Analysis By Income Source						
Water	13 709 424	3 020 627	2 107 454	2 184 895	100 720 346	121 742 746
Electricity	10 229 118	1 527 410	936 335	1 021 390	84 339 471	98 053 724
Property Rates	6 175 333	1 499 474	1 327 574	1 248 953	73 909 132	84 160 466
Waste Water Management	2 263 509	630 635	561 608	526 216	24 428 110	28 410 078
Waste Management	3 176 441	1 002 868	934 233	891 656	50 149 978	56 155 176
Receivables from Exchange Transactions - Property Rental Debtors	48 197	18 991	10 119	9 846	344 527	431 680
Other	59 658	37 947	29 963	24 054	1 543 050	1 694 672
Total By Income Source	35 661 680	7 737 952	5 907 286	5 907 010	335 434 614	390 648 542
Debtors Age Analysis By Customer Group					-	
Organs of State	2 343 931	324 339	321 191	327 795	10 270 205	13 587 461
Commercial	11 991 744	2 016 196	1 330 066	1 403 423	99 283 751	116 025 180
Households	21 326 005	5 397 417	4 256 029	4 175 792	225 880 658	261 035 901
Total By Customer Group	35 661 680	7 737 952	5 907 286	5 907 010	335 434 614	390 648 542

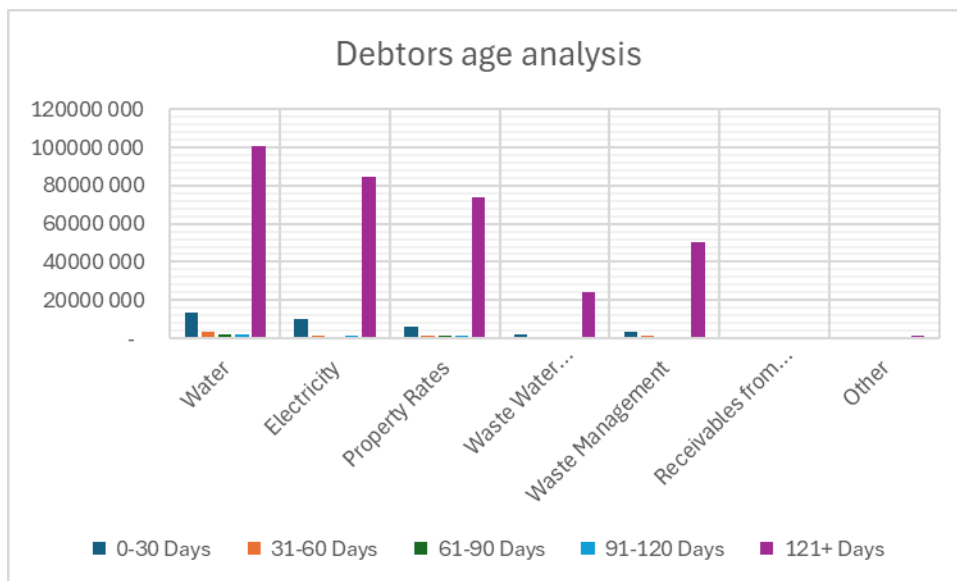
The debtor's outstanding for more than 121 days amounts to R335 434 614

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 March 2024						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Debtors Age Analysis By Income Source						
Water	13 709 424	3 020 627	2 107 454	2 184 895	100 720 346	121 742 746
Electricity	10 229 118	1 527 410	936 335	1 021 390	84 339 471	98 053 724
Property Rates	6 175 333	1 499 474	1 327 574	1 248 953	73 909 132	84 160 466
Waste Water Management	2 263 509	630 635	561 608	526 216	24 428 110	28 410 078
Waste Management	3 176 441	1 002 868	934 233	891 656	50 149 978	56 155 176
Receivables from Exchange Transactions - Property Rental Debtors	48 197	18 991	10 119	9 846	344 527	431 680
Other	59 658	37 947	29 963	24 054	1 543 050	1 694 672
Total By Income Source	35 661 680	7 737 952	5 907 286	5 907 010	335 434 614	390 648 542

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

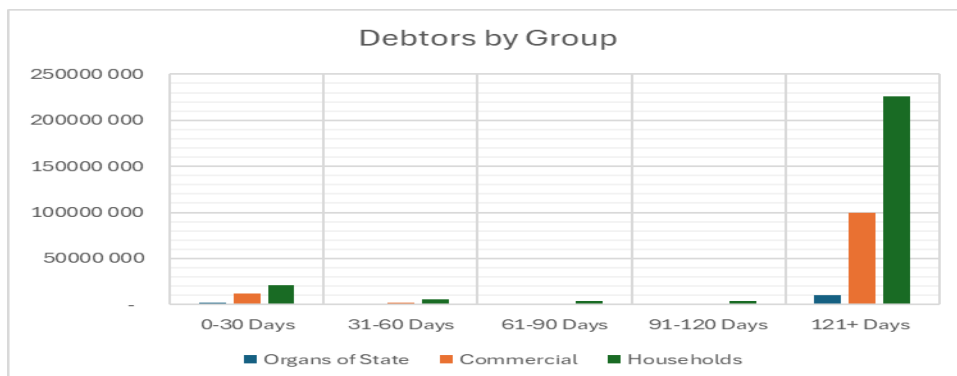


Debtor Age Analysis by Category

Debtors Age Analysis By Customer Group	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Organs of State	2 343 931	324 339	321 191	327 795	10 270 205	13 587 461
Commercial	11 991 744	2 016 196	1 330 066	1 403 423	99 283 751	116 025 180
Households	21 326 005	5 397 417	4 256 029	4 175 792	225 880 658	261 035 901
Total By Customer Group	35 661 680	7 737 952	5 907 286	5 907 010	335 434 614	390 648 542

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.

Debtors is subject to correction, municipality experienced challenges while converting to new system.

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

Creditors Age Analysis March 2024						
Description	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121+ Days	Total
Bulk Electricity	-	9 570 205,00	9 056 035,00	10 440 732,00	197 090 604,00	226 157 576,00
Bulk Water	-	-	-	-	226 737 134,00	226 737 134,00
Trade Creditors	8 340 758,00	122 665,00	499 241,00	91 316,00	3 382 093,00	12 436 073,00
Auditor General	-	-	-	-	2 389 173,00	2 389 173,00
Total By Customer Type	8 340 758,00	9 692 870,00	9 555 276,00	10 532 048,00	429 599 004,00	467 719 956,00

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

The age analysis of creditors is subject to correction as the municipality managed to make payments towards the eskom accountant since March last year.

The bulk water current account is not up to date, while correction is also needed for trade creditors and Auditor General.

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - MD9 March							
Summary of Employee and Councillor remuneration		Budget Year 2023/24					
	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YID variance	YID variance %
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	5 648 146	6 129 001	481 384	4 664 311	4 596 750	67 561	101
Cellphone Allowance	693 600	724 200	61 200	591 600	543 150	48 450	109
Other benefits and allowances	417 229	448 843	39 227	345 565	336 636	8 929	103
Sub Total - Councillors	6 758 975	7 302 044	581 811	5 601 476	5 476 536	124 940	102
Senior Managers of the Municipality							
Basic Salaries and Wages	3 530 398	843 050	125 957	2 305 752	632 286	1 673 466	365
Pension and UIF Contributions	10 855	156 000	354	3 365	117 000	- 113 635	3
Performance Bonus	443 740	-	-	199 137	-	199 137	
Motor Vehicle Allowance	1 546 588	145 223	25 765	291 879	108 918	182 961	268
Cellphone Allowance	80 864	22 721	2 638	23 741	17 046	6 695	139
Housing Allowances	190 770	12 797	11 809	106 285	9 594	96 691	1 108
Other benefits and allowances	664	630 127	23	205	472 599	- 472 394	0
Long service awards	35 835	501 000	-	-	375 750	- 375 750	-
Scarcity	-	-	16 353	147 178	-	-	
Sub Total - Senior Managers of Municipality	5 839 714	2 310 918	182 899	3 077 542	1 733 193	1 344 349	178
Other Municipal Staff							
Basic Salaries and Wages	61 062 509	58 476 856	5 070 604	44 537 537	43 857 648	679 889	102
Pension and UIF Contributions	9 700 260	8 672 820	751 057	7 022 122	6 504 624	517 498	108
Medical Aid Contributions	4 328 448	3 167 512	244 506	2 799 260	2 375 640	423 620	118
Overtime	6 962 609	7 476 114	673 390	6 185 888	5 607 090	578 798	110
Performance Bonus	4 621 059	4 732 170	456 923	3 529 363	3 549 123	- 19 760	99
Motor Vehicle Allowance	3 109 403	1 316 530	292 156	861 782	987 417	- 125 635	87
Cellphone Allowance	213 156	207 841	16 282	152 046	155 889	- 3 843	98
Housing Allowances	1 045 372	878 249	57 270	590 606	658 692	- 68 086	90
Other benefits and allowances	3 297 030	3 245 085	204 885	2 240 485	2 433 825	- 193 340	92
Payments in lieu of leave	1 377 783	2 645 494	129 135	1 867 127	1 984 113	- 116 986	94
Long service awards	307 084	287 133	22 206	194 067	215 343	- 21 276	90
Post-retirement benefit obligations	-	814 000	-	-	610 497	- 610 497	-
Acting and post related allowance	1 102 427	572 367	44 630	395 295	429 273	- 33 978	92
Sub Total - Other Municipal Staff	97 127 140	92 492 171	7 963 044	70 375 578	69 369 174	1 006 404	101
Total Parent Municipality	109 725 829	102 105 133	8 727 754	79 054 596	76 578 903	2 475 693	103
Total Employee Cost	102 966 854	94 803 089	8 145 943	73 453 120	71 102 367	2 350 753	
Revenue	411 638 254	372 077 066	42 017 916	297 434 003	279 057 825		
Expenditure	504 123 361	436 954 446	20 469 158	232 287 874	327 715 900		
% Employee Cost to Revenue	25	25	19	25	25		
% Employee Cost to Expenditure	20	22	40	32	22		

Employee-related cost to total expenditure – Please note employee cost against expenditure amounts to 40%

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 January to March 2024) (quarter preceding the application)

1. The total average quarterly collection of all revenue excluding Equitable
2. The total average quarterly collection of municipal property rates
3. The total average quarterly collection of Electricity
4. The total average quarterly collection of Water
5. The total average quarterly collection of Wastewater
4. The total average quarterly collection of Solid Waste

77%	101%
	93%
	59%
	59%
	62%

MFMA Circular 124 - paragraphs 3.7.4 and 3.7.5

COLLECTION RATE - per ward - rates and per service - (January 2024 to March 2024) (quarter preceding the application)

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	January Billed	January Collected	% Collected	February Billed	February Collected	% Collected	March Billed	March Collected	% Collected	Quarter 3 Billed	Quarter 3 collected	Collection %
Total November 2023		22 208 292	15 886 044	72	21 509 701	16 759 926	78	23 777 717	19 356 094	81	67 495 709	52 002 063	77%
Ward/Service point - Komaggas													11%
Property Rates Tax		138 728	22 165	16	139 615	30 638	22	213 255	28 850	14	491 598	81 652	17%
Electricity	Eskom supplied										-	-	-
Water		584 805	49 939	9	410 009	58 906	14	613 704	40 505	7	1 608 517	149 350	9%
Refuse		220 269	20 555	9	220 269	24 562	11	265 758	23 004	9	706 295	68 121	10%
Sewerage		57 009	8 034	14	56 275	11 299	20	59 958	6 199	10	173 241	25 531	15%
TOTAL		1 000 810	100 693	10	826 167	125 404	15	1 152 675	98 557	9	2 979 652	324 654	
Interest											-	-	-
Ward/Service point - Steinkopf													29%
Property Rates Tax		291 005	144 791	50	295 977	157 401	53	189 336	189 338	100	776 318	491 530	63%
Electricity	Eskom supplied										-	-	-
Water		1 167 726	200 834	17	1 027 722	296 270	29	713 836	234 651	33	2 909 284	731 755	25%
Refuse		370 822	62 258	17	370 822	82 355	22	223 499	80 980	36	965 143	225 593	23%
Sewerage		305 770	64 762	21	300 766		-	150 566	57 301	38	757 103	122 063	16%
TOTAL		2 135 324	472 645	22	1 995 287	536 026	27	1 277 238	562 269	44	5 407 849	1 570 941	
Interest											-	-	-
Ward/Service point - Springbok													87%
Property Rates Tax		2 434 270	2 635 367	108	2 481 457	2 692 565	109	2 572 851	2 704 592	105	7 488 578	8 032 524	107%
Electricity	Municipal supplied	4 415 769	3 928 339	89	4 956 908	4 487 521	91	4 815 219	5 429 349	113	14 187 897	13 845 209	98%
Water		2 907 506	2 461 863	85	2 892 404	2 755 989	95	6 404 081	2 681 614	42	12 203 991	7 899 466	65%
Refuse		1 005 676	796 318	79	1 007 184	828 222	82	792 661	854 325	108	2 805 521	2 478 865	88%
Sewerage		1 007 251	718 883	71	998 929	747 978	75	740 234	729 225	99	2 746 414	2 196 087	80%
TOTAL		11 770 473	10 540 770	90	12 336 882	11 512 274	93	15 325 046	12 399 106	81	39 432 401	34 452 151	
Interest											-	-	-
Ward/Service point - Okiep													86%
Property Rates Tax		289 452	362 865	125	296 301	348 522	118	290 095	290 608	100	875 848	1 001 995	114%
Electricity	Municipal supplied	842 676	640 581	76	736 169	196 854	27	1 043 747	1 408 160	135	2 622 592	2 245 595	86%
Water		798 780	560 480	70	724 276	617 733	85	523 327	625 246	119	2 046 383	1 803 460	88%
Refuse		329 922	158 758	48	329 922	181 561	55	177 167	174 842	99	837 010	515 161	62%
Sewerage		254 424	140 854	55	250 891	162 009	65	144 473	142 970	99	649 788	445 833	69%
TOTAL		2 515 253	1 863 539	74	2 337 560	1 506 679	64	2 178 808	2 641 825	121	7 031 620	6 012 043	
Interest											-	-	-
Ward/Service point - Nababeep													65%
Property Rates Tax		293 819	281 546	96	298 537	326 277	109	288 613	366 655	127	880 969	974 479	111%
Electricity	Municipal supplied	1 514 411	225 132	15	995 957	425 716	43	951 638	1 219 194	128	3 462 006	1 870 042	54%
Water		838 297	419 750	50	662 799	951 738	144	998 349	472 822	47	2 499 446	1 844 310	74%
Refuse		269 321	111 307	41	269 321	103 297	38	159 610	116 896	73	698 252	331 500	47%
Sewerage		237 924	95 250	40	236 518	101 275	43	148 361	92 665	62	622 803	289 190	46%
TOTAL		3 153 772	1 132 985	36	2 463 133	1 908 303	77	2 546 571	2 268 232	89	8 163 475	5 309 520	
Interest											-	-	-
Ward/Service point - Concordia													97%
Property Rates Tax		262 020	266 160	102	244 352	300 624	123	294 833	309 862	95	801 205	876 646	109%
Electricity	Municipal supplied	293 408	993 968	339	367 540	305 069	83	298 387	516 841	58	959 335	1 815 878	189%
Water		668 755	341 287	51	530 186	377 252	71	441 675	364 369	121	1 640 616	1 082 909	66%
Refuse		313 727	131 341	42	315 001	140 640	45	204 862	149 149	137	833 591	421 129	51%
Sewerage		94 750	42 656	45	93 594	47 654	51	57 622	45 883	126	245 966	136 192	55%
TOTAL		1 632 660	1 775 412	109	1 550 673	1 171 239	76	1 297 380	1 386 104	94	4 480 713	4 332 755	
Interest											-	-	-

Interest on Call Accounts report

<p style="text-align: center;">NAMA KHOI LOCAL MUNICIPALITY</p> <p style="text-align: center;">Financial Year: 2023/2024</p> <p style="text-align: center;">Consolidated Report on Various Deposits</p> <p style="text-align: center;">Period: YTD ended 31 March 2024</p> <p style="text-align: center;">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>	13 041 234,68	26 421 000,00	1 699 967,12	9 899 531,01	51 061 732,81
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
Deposits December				261 748,39	261 748,39
				5 500 000,00	5 500 000,00
Deposits March			869 976,44		869 976,44
Deposits March	7 041 234,68				7 041 234,68
<u>Withdrawal</u>	-15 803 743,69	-26 421 000,00	-749 981,40	-11 141 138,24	-54 115 863,33
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		-300 000,00
Monthly operational needs				-500 000,00	-500 000,00
Monthly operational needs	-6 774 986,68				-6 774 986,68
Monthly operational needs				-5 000 000,00	-5 000 000,00
Monthly operational needs			-449 981,40		-449 981,40
Monthly operational needs	-266 248,00				-266 248,00
<u>Closing Balance: 31 March 2024</u>	14 963 123,84	0,00	949 985,72	5 815 314,06	21 728 423,62

VAT Report

NAMA KHOI MUNICIPALITY VAT 201 VAT REG. 4890198585 VAT CATEGORY: C ACCOUNTING BASE : PAYMENT BASE VAT RECONCILIATION Financial Year : 2023/2024 PERIOD : March 2024										
Output										
Date Submit		Description		Standard rate (Excluding capital goods and/or services and accomodation	Standard rate (Excluding capital goods and/or services and accomodation	Zero rate (excluding goods exported)	Exempt & non supplies		VAT Value	Control
	1	VAT JUL		14 568 868,46	1 900 287,19	30 332 514,86	2 793 564,72		1 900 287,19	
	2	VAT AUGUST		20 537 357,57	2 678 785,77	10 366 712,19	2 625 132,07		2 678 785,77	
	3	VAT SEPTEMBER		15 723 634,44	2 050 908,84	9 608 805,88	2 601 669,68		2 050 908,84	
	4	VAT OCT		17 622 316,49	2 298 563,02	13 744 864,19	2 696 741,08		2 298 563,02	
	5	VAT NOV		18 188 154,97	2 372 368,04	5 904 301,25	2 596 340,07		2 372 368,04	
	6	VAT DEC		14 792 809,64	1 929 496,91	20 021 577,88	2 332 514,65		1 929 496,91	
	7	VAT JAN		16 512 495,95	2 153 803,82	3 717 445,21	2 974 211,34		2 153 803,82	
	8	VAT FEB		15 788 266,59	2 059 339,12	4 188 039,61	2 641 390,43		2 059 339,12	
Total Amount			R -	R 133 733 904,11	R 17 443 552,71	R 97 884 261,07	R 21 261 564,04	R -	R 17 443 552,71	
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
	8	VAT FEB	1 966 124,45	256 451,02	15 250 911,98	1 989 249,39			2 245 700,40	-186 361,28
Total Amount			R 4 819 253,35	R 628 598,26	R 140 881 351,50	R 18 375 828,46	R -	R -	R 19 004 426,72	-R 1 560 874,01
VAT Reconciliation										
OPENING BALANCE 01/07/23										210 284,92
MINUS PAYMENT										
TOTAL OUTPUT TAX										-17 443 552,71
TOTAL INPUT TAX										19 004 426,72
REFUNDS :DURING THE YEAR										-2 745 639,17
PAYMENTS DURING THE YEAR										1 160 841,53
VAT PAYABLE/ REFUNDABLE										0,00
CLOSING BALANCE 31/03/24										186 361,29

Financial Implications /Recommendations

Revenue by Type:

The municipality must apply section 64 of the MFMA to adhere to all the revenue requirements, additionally the following must be introduced or must be improve on:

Credit control and debt collection by means of pre-paid water meters not only in Eskom areas but also defaulters all over the municipal jurisdiction.

Distribution of correct consumer accounts and also timelously correction of errors should it occur.

Updated and verified indigent register.

Replacement of faulty meters needs to fast track.

Implementation of green energy initiatives should be carefully monitored to ensure the municipality does not make a lost.

Expenditure by type:

The municipality must apply section 65 of the MFMA to adhere to all the expenditure requirements, additionally the following must be introduced or must be improve on:

Cost containment measures and controls must be adhere to.

Repairs and maintenance must be done in a manner that ensure the same asset does not keep being repaired.

Should get a balance between technology and manual labour.

Must ensure that that bulk accounts are verified and correct.

Get a balance on the overtime and standby hours.

Capital Expenditure:

The municipality must apply section 19 of the MFMA to adhere to all the expenditure requirements, additionally the following must be introduced or must be improve on:

Must ensure that Procurement Plans aligns to the IDP, Budget and SDBIP.

Business plans are submitted on time

SCM processes start before the start of the financial year

Implementation plans are carefully monitored

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 March which resulted in payments to creditors being extended.

Strict adherence to Credit Control Measures is required.

The municipality has upgraded to Promun 3 and some challenges has been experienced more specifically in the income department, the municipality did have problems with the distribution of accounts with consumers complaining that their accounts were incorrect.

Some challenges are also being experienced with some reports that differ to the reports in Promun 2.

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 March 2024.

The municipality did design an app that aligns with the debt relief monitoring report.

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 for the month of March is outstanding as the municipality is still transitioning from Promun 2 to Promun 3, and the reports used to draft the Cost Containment Report must still be discussed with the Service Provider.

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 31 March 2024 has been prepared by the Municipal Finance Management Act 71 and regulations made under that Act.

Print Name: J I Swartz

Municipal Manager of Nama Khoi Municipality

Signature:.....

Date:

Annexure A

Reports and reportable matters

Monthly reports statements – Section 71 MFMA

- (1) The accounting officer of a municipality must no later than 10 working days after the end of each month submit to the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and the financial year up to the end of that month:
 - (a) Actual revenue, per revenue source
 - (b) Actual borrowings
 - (c) Actual expenditure per vote
 - (d) Actual capital expenditure per vote
 - (e) The amount of any allocations received
 - (f) Actual expenditure on those allocations, excluding expenditure on –
 - (i) Its share of the local government equitable share, and
 - (ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
 - (g) When necessary, an explanation of –
 - (i) Any material variances from the municipality projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) Any material variances from the service delivery and budget implementation plan; and
 - (iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget
- (2) The statement must include –
 - (a) A projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and

- (b) The prescribed information relating to the state of the budget of each municipal entity the municipality in terms of section 87 (10)
- (3) The amounts reflected in the statement must in each case be compared with corresponding amounts budgeted for in the municipality's approved budget
- (4) The statement to the provincial treasury must be in the format of a signed document and the electronic format.
- (5) The accounting officer of a municipality that has received an allocation referred to in subsection (1) (e) during any particular month must by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1) (e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets per municipality and municipal entity
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as prescribed, a consolidated statement in the prescribed format on the state of municipalities' budget per municipality and municipal entity. The MEC for finance must submit such consolidated statements to the provincial legislature no later than 45 days after the end of each quarter.

NAMA KHOI MUNICIPALITY SCHEDULE C MONTHLY BUDGET STATEMENT	
General information and contact information	
Main tables	Consolidated Monthly Statements
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote)
Table C4-FinPerRE	Financial Performance (revenue and expenditure)
Table C5-CAPEX	Capital Expenditure (municipal vote, standard classification)
Table C5C	Capital Expenditure (municipal vote, standard classification)
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
Supporting Tables	
Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement – Performance Indicators
Table SC3	Monthly Budget Statement – Aged debtors
Table SC4	Monthly Budget Statement – Aged creditors
Table S5	Monthly Budget Statement – Investment portfolio
Table SC6	Monthly Budget Statement – Transfer and grant receipts
Table SC7	Monthly Budget Statement – Transfer and grant expenditure
Table SC8	Monthly Budget Statement – Councillor and staff benefits
Table SC9	Monthly Budget Statement – Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement – Parent Municipality Financial Performance
Table SC11	Monthly Budget Statement – Summary of municipal entities
Table SC 12	Consolidated Monthly Budget Statement – Capital expenditure trend
Table SC13 a	Consolidated Monthly Budget Statement – Capital expenditure on new assets by asset class
Table SC b	Consolidated Monthly Budget Statement – Capital expenditure on renewal of existing assets by asset class
Table SC c	Consolidated Monthly Budget Statement – Expenditure on repairs and maintenance by asset class
Table SC d	Consolidated Monthly Budget Statement – depreciation by asset class
Table SC71	Charts