



**Nama Khoi Municipality**

**15 May 2024**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING 30 April 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 30 April 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 30 April 2024**

**This report is based on financial information, as of 30 April 2024, and is available at the time of preparation.**

The financial results for the period ended 30 April 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) - M10 April							
Description	Budget Year 2023/24						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Revenue</b>							
Service charges - Electricity	149 047 037	103 934 214	10 624 778	94 382 856	86 611 846	7 771 010	109
Service charges - Water	57 175 742	55 175 742	3 881 658	37 681 969	45 979 786	- 8 297 817	82
Service charges - Waste Water Management	22 427 989	20 427 989	1 240 954	12 436 894	17 023 325	- 4 586 431	73
Service charges - Waste management	26 639 689	24 639 689	1 413 930	14 347 755	20 533 075	- 6 185 320	70
Sale of Goods and Rendering of Services	791 655	3 738 861	27 298	2 038 033	3 115 713	- 1 077 680	65
Agency services	399 827	89 405	-	100 021	74 505	25 516	134
Interest earned from Receivables	15 342 307	21 257 795	1 849 390	17 888 276	17 714 829	173 447	101
Interest from Current and Non Current Assets	2 084 695	4 218 641	57 456	3 155 286	3 515 535		90
Rent on Land	1 194 450	1 194 450	94 263	941 904	995 374	- 53 470	95
Rental from Fixed Assets	3 240 262	3 240 262	146 157	1 642 625	2 700 216	- 1 057 591	61
Licence and permits	1 586 366	1 586 366	202 562	1 351 269	1 321 972	29 297	102
Operational Revenue	339 897	389 140	53 135	356 417	324 282	32 135	110
Property rates	57 427 711	57 426 530	3 762 402	58 473 321	47 855 446	10 617 875	122
Fines, penalties and forfeits	574 854	574 854	587	243 189	479 044	- 235 855	51
Transfers and subsidies - Operational	69 179 000	69 996 355	872 895	67 861 540	58 330 291	9 531 249	116
Interest	4 186 773	4 186 773	494 267	4 711 643	3 488 977	1 222 666	135
Operational Revenue	-	-	195 042	421 136	-	421 136	
Other Gains	-	-	-	1 773	-	1 773	
<b>Total Revenue (excluding capital transfers and c</b>	<b>411 638 254</b>	<b>372 077 066</b>	<b>24 916 774</b>	<b>318 032 361</b>	<b>310 064 216</b>	<b>7 968 145</b>	<b>103</b>
<b>Expenditure By Type</b>							
Employee related costs	102 966 854	94 803 089	8 413 722	81 866 841	79 002 563	2 864 278	104
Remuneration of councillors	6 758 975	7 302 044	604 982	6 206 458	6 085 036	121 422	102
Bulk purchases - electricity	138 000 000	120 000 000	16 421 402	95 582 849	100 000 000	- 4 417 151	96
Inventory consumed	65 596 037	51 096 000	1 222 466	34 312 464	42 580 000	- 8 267 536	81
Debt impairment	-	22 200 000	-	-	18 500 002	- 18 500 002	-
Depreciation and amortisation	81 663 419	72 391 567	-	-	60 326 305	- 60 326 305	-
Interest	2 702 525	17 225 338	663 040	10 665 205	14 354 448	- 3 689 243	74
Contracted services	42 469 709	20 619 000	2 097 595	15 390 122	17 182 500	- 1 792 378	90
Irrecoverable debts written off	21 985 649	1 000 000	-	13 949	833 336	- 819 387	2
Operational costs	33 559 641	26 896 856	1 385 194	19 073 215	22 414 042	- 3 340 827	85
Other Losses	8 420 552	3 420 552	-	-	2 850 460	- 2 850 460	-
<b>Total Expenditure</b>	<b>504 123 361</b>	<b>436 954 446</b>	<b>30 808 402</b>	<b>263 111 104</b>	<b>364 128 692</b>	<b>- 101 017 588</b>	<b>72</b>
<b>Surplus/(Deficit)</b>	<b>- 92 485 107</b>	<b>- 64 877 380</b>	<b>- 5 891 628</b>	<b>54 921 257</b>	<b>- 54 064 476</b>	<b>108 985 733</b>	

Description	Budget Year 2023/24						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Revenue</b>							
Service charges - Electricity	149 047 037	103 934 214	10 624 778	94 382 856	86 611 846	7 771 010	109
Service charges - Water	57 175 742	55 175 742	3 881 658	37 681 969	45 979 786	- 8 297 817	82
Service charges - Waste Water Management	22 427 989	20 427 989	1 240 954	12 436 894	17 023 325	- 4 586 431	73
Service charges - Waste management	26 639 689	24 639 689	1 413 930	14 347 755	20 533 075	- 6 185 320	70
Sale of Goods and Rendering of Services	791 655	3 738 861	27 298	2 038 033	3 115 713	- 1 077 680	65
Agency services	399 827	89 405	-	100 021	74 505	25 516	134
Interest earned from Receivables	15 342 307	21 257 795	1 849 390	17 888 276	17 714 829	173 447	101
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Rent on Land	1 194 450	1 194 450	94 263	941 904	995 374	- 53 470	95
Rental from Fixed Assets	3 240 262	3 240 262	146 157	1 642 625	2 700 216	- 1 057 591	61
Licence and permits	1 586 366	1 586 366	202 562	1 351 269	1 321 972	29 297	102
Operational Revenue	339 897	389 140	53 135	356 417	324 282	32 135	110
Property rates	57 427 711	57 426 530	3 762 402	58 473 321	47 855 446	10 617 875	122
Fines, penalties and forfeits	574 854	574 854	587	243 189	479 044	- 235 855	51
Transfers and subsidies - Operational	69 179 000	69 996 355	872 895	67 861 540	58 330 291	9 531 249	116
Interest	4 186 773	4 186 773	494 267	4 711 643	3 488 977	1 222 666	135
Operational Revenue	-	-	195 042	421 136	-	421 136	
Other Gains	-	-	-	1 773	-	1 773	
<b>Total Revenue (excluding capital transfers and c</b>	<b>411 638 254</b>	<b>372 077 066</b>	<b>24 916 774</b>	<b>318 032 361</b>	<b>310 064 216</b>	<b>7 968 145</b>	<b>103</b>

**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.**

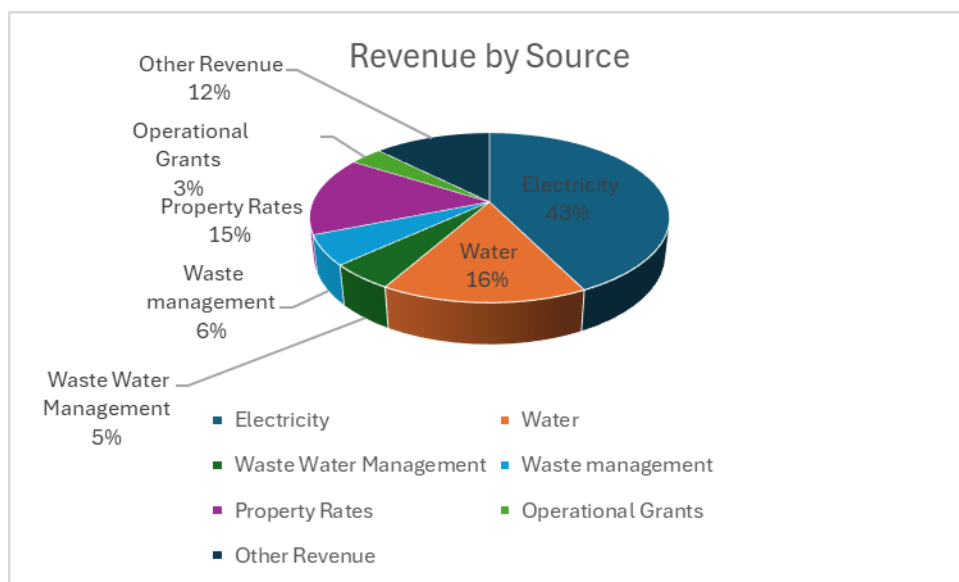
Variances to be discussed in the Institutional and Finance Committee

### 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 30 April 2024 in terms of revenue as a percentage of total revenue.**



Expenditure By Type	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Employee related costs	102 966 854	94 803 089	8 413 722	81 866 841	79 002 563	2 864 278	104
Remuneration of councillors	6 758 975	7 302 044	604 982	6 206 458	6 085 036	121 422	102
Bulk purchases - electricity	138 000 000	120 000 000	16 421 402	95 582 849	100 000 000	- 4 417 151	96
Inventory consumed	65 596 037	51 096 000	1 222 466	34 312 464	42 580 000	- 8 267 536	81
Debt impairment	-	22 200 000	-	-	18 500 002	- 18 500 002	-
Depreciation and amortisation	81 663 419	72 391 567	-	-	60 326 305	- 60 326 305	-
Interest	2 702 525	17 225 338	663 040	10 665 205	14 354 448	- 3 689 243	74
Contracted services	42 469 709	20 619 000	2 097 595	15 390 122	17 182 500	- 1 792 378	90
Irrecoverable debts written off	21 985 649	1 000 000	-	13 949	833 336	- 819 387	2
Operational costs	33 559 641	26 896 866	1 385 194	19 073 215	22 414 042	- 3 340 827	85
Other Losses	8 420 552	3 420 552	-	-	2 850 460	- 2 850 460	-
<b>Total Expenditure</b>	<b>504 123 361</b>	<b>436 954 446</b>	<b>30 808 402</b>	<b>263 111 104</b>	<b>364 128 692</b>	<b>- 101 017 588</b>	<b>72</b>

## Notes on variances above/under 10%

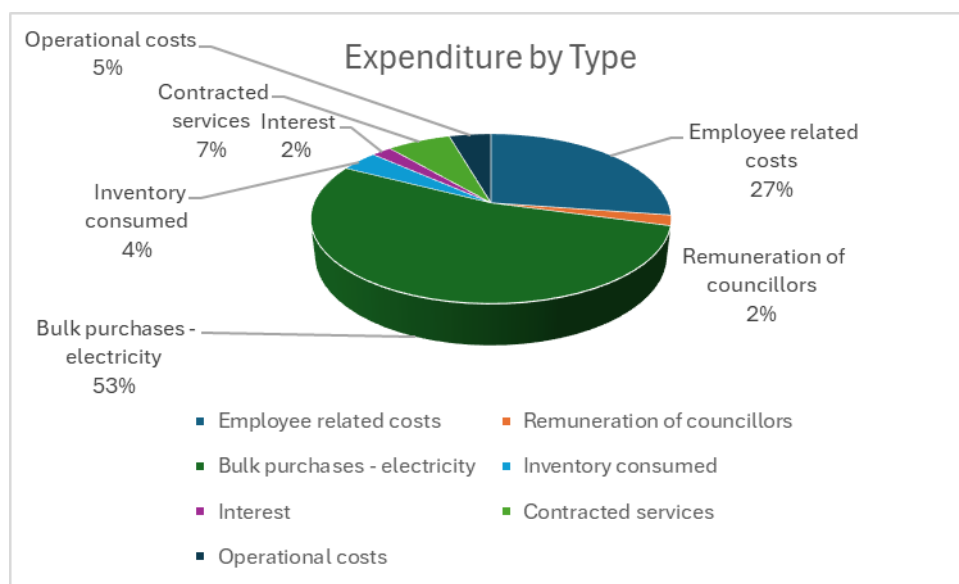
Variances to be discussed in the Institutional and Finance Committee

### 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

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April							
Vote Description	Budget Year 2023/24						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Revenue by Vote</b>							
Vote 1 - EXECUTIVE MAYOR COUNCIL	317 835	370 027	29 893	315 820	308 355	7 465	102
Vote 2 - MUNICIPAL MANAGER	1 490 993	1 558 286	-	1 109 121	1 298 570	- 189 449	85
Vote 3 - CORPORATE SERVICES	3 073 746	3 079 599	149 422	1 481 103	2 566 329	- 1 085 226	58
Vote 4 - FINANCIAL SERVICES	145 696 631	93 195 657	10 515 883	142 955 335	77 663 051	65 292 284	184
Vote 5 - COMMUNITY SERVICES: COMM DEV	30 134 440	43 989 096	- 632 404	12 374 332	36 657 574	- 24 283 242	34
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY	2 066 610	1 765 067	204 638	1 358 291	1 470 893	- 112 602	92
Vote 7 - INFRASTRUCTURE, ENG TECHNICAL	265 456 999	264 375 913	14 649 344	164 014 439	220 313 259	- 56 298 820	74
<b>Total Revenue by Vote</b>	<b>448 237 254</b>	<b>408 333 645</b>	<b>24 916 776</b>	<b>323 608 441</b>	<b>340 278 031</b>	<b>- 16 669 590</b>	<b>95</b>
<b>Expenditure by Vote</b>							
Vote 1 - EXECUTIVE MAYOR COUNCIL	10 100 816	9 408 044	948 100	7 959 044	7 840 038	119 006	102
Vote 2 - MUNICIPAL MANAGER	14 728 580	6 550 795	674 126	11 452 355	5 458 995	5 993 360	210
Vote 3 - CORPORATE SERVICES	33 853 494	36 859 506	1 228 367	17 720 568	30 716 254	- 12 995 686	58
Vote 4 - FINANCIAL SERVICES	37 437 975	51 382 558	4 442 121	38 416 758	42 818 792	- 4 402 034	90
Vote 5 - COMMUNITY SERVICES: COMM DEV	63 746 744	58 505 314	1 396 686	12 842 623	48 754 420	- 35 911 797	26
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY	11 667 561	9 870 633	1 043 619	8 418 787	8 225 531	193 256	102
Vote 7 - INFRASTRUCTURE, ENG TECHNICAL	332 588 191	264 377 596	21 075 381	166 300 968	220 314 662	- 54 013 694	75
<b>Total Expenditure by Vote</b>	<b>504 123 361</b>	<b>436 954 446</b>	<b>30 808 400</b>	<b>263 111 103</b>	<b>364 128 692</b>	<b>- 101 017 589</b>	<b>72</b>
<b>Surplus/ (Deficit) for the year</b>	<b>- 55 886 107</b>	<b>- 28 620 801</b>	<b>- 5 891 624</b>	<b>60 497 338</b>	<b>- 23 850 661</b>	<b>84 347 999</b>	

## Reasons for variances above/under 10%

Variances to be discussed in the Institutional and Finance Committee

### CHART 3

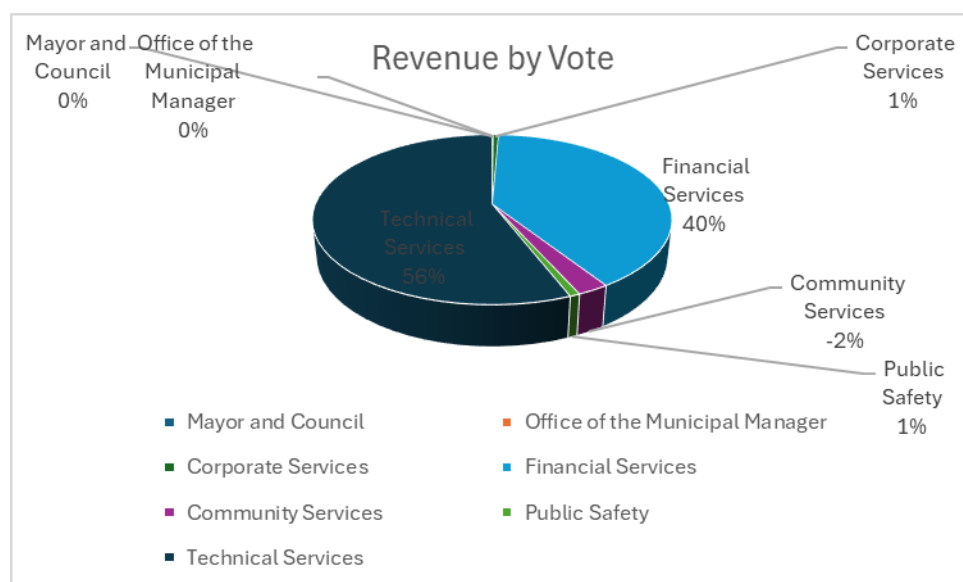
The following chart shows the revenue by vote for 30 April 2024

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Revenue by Vote</b>							
Vote 1 -MAYOR COUNCIL	317 835	370 027	29 893	315 820	308 355	7 465	102
Vote 2 - MUNICIPAL MANAGER	1 490 993	1 558 286	-	1 109 121	1 298 570	- 189 449	85
Vote 3 - CORPORATE SERVICES	3 073 746	3 079 599	149 422	1 481 103	2 566 329	- 1 085 226	58
Vote 4 - FINANCIAL SERVICES	145 696 631	93 195 657	10 515 883	142 955 335	77 663 051	65 292 284	184
Vote 5 - COMMUNITY SERVICES, COMM DEV	30 134 440	43 989 096	- 632 404	12 374 332	36 657 574	- 24 283 242	34
Vote 6 - COMMUNITY SERVICES, PUBL SAFETY	2 066 610	1 765 067	204 638	1 358 291	1 470 893	- 112 602	92
Vote 7 - INFRASTRUCTURE, ENG TECHNICAL	265 456 999	264 375 913	14 649 344	164 014 439	220 313 259	- 56 298 820	74
<b>Total Revenue by Vote</b>	<b>448 237 254</b>	<b>408 333 645</b>	<b>24 916 776</b>	<b>323 608 441</b>	<b>340 278 031</b>	<b>- 16 669 590</b>	<b>95</b>

### Notes on Table Above

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

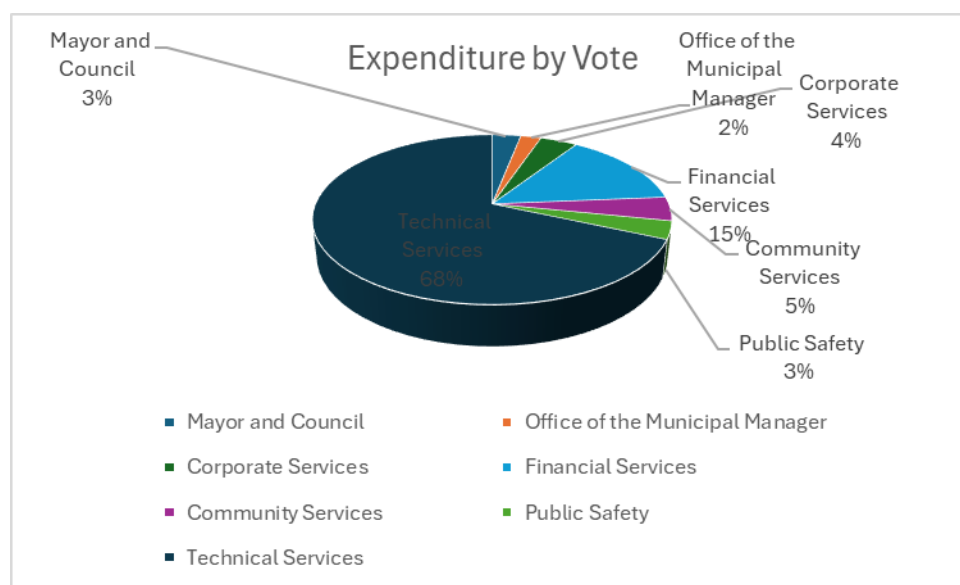
It must be noted Revenue by function includes capital revenue recognized resulting in the difference when compared to revenue by source.



## CHART 4

Expenditure by Vote	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Vote 1 - MAYOR/COUNCIL	10 100 816	9 408 044	948 100	7 959 044	7 840 038	119 006	102
Vote 2 - MUNICIPAL MANAGER	14 728 580	6 550 795	674 126	11 452 355	5 458 995	5 993 360	210
Vote 3 - CORPORATE SERVICES	33 853 494	36 859 506	1 228 367	17 720 568	30 716 254	- 12 995 686	58
Vote 4 - FINANCIAL SERVICES	37 437 975	51 382 558	4 442 121	38 416 758	42 818 792	- 4 402 034	90
Vote 5 - COMMUNITY SERVICES/ COMM DEV	63 746 744	58 505 314	1 396 686	12 842 623	48 754 420	- 35 911 797	26
Vote 6 - COMMUNITY SERVICES/ PUBLSAFETY	11 667 561	9 870 633	1 043 619	8 418 787	8 225 531	193 256	102
Vote 7 - INFRASTRUCTURE/ENG TECHNICAL	332 588 191	264 377 596	21 075 381	166 300 968	220 314 662	- 54 013 694	75
<b>Total Expenditure by Vote</b>	<b>504 123 361</b>	<b>436 954 446</b>	<b>30 808 400</b>	<b>263 111 103</b>	<b>364 128 692</b>	<b>- 101 017 589</b>	<b>72</b>

The following chart shows the expenditure by vote for 30 April 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) - M10 April

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	61	413	458	(46)	-10%	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	14 512	(12 511)	-86%	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	61	(3 037)	14 971	(18 007)	-120%	17 965
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE MAYOR COUNCIL		-	17 100	6 000	-	2 451	5 000	(2 549)	-51%	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	-	2 104	20 441	(18 337)	-90%	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	-	4 556	25 441	(20 885)	-82%	30 529
Total Capital Expenditure		-	55 899	48 494	61	1 519	40 412	(38 893)	-96%	48 494
Capital Expenditure - Functional Classification										
Governance and administration		-	17 100	6 000	-	(5 480)	5 000	(10 480)	-210%	6 000
Executive and council		-	17 100	6 000	-	2 529	5 000	(2 471)	-49%	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	61	413	458	(46)	-10%	550
Planning and development		-	-	550	61	413	458	(46)	-10%	550
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	38 799	41 944	-	6 587	34 953	(28 367)	-81%	41 944
Energy sources		-	1 600	4 200	-	1 738	3 500	(1 762)	-50%	4 200
Water management		-	600	670	-	-	558	(558)	-100%	670
Waste water management		-	36 599	37 074	-	4 849	30 895	(26 046)	-84%	37 074
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	55 899	48 494	61	1 519	40 412	(38 893)	-96%	48 494
Funded by:										
National Government		-	36 599	36 257	-	4 849	30 214	(25 365)	-84%	36 257
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	36 599	36 257	-	4 849	30 214	(25 365)	-84%	36 257
Borrowing	6	-	-	-	-	78	-	78	#DIV/0!	-
Internally generated funds		-	19 300	12 237	61	4 602	10 198	(5 596)	-55%	12 237
Total Capital Funding		-	55 899	48 494	61	9 528	40 412	(30 883)	-76%	48 494

## CASH FLOW STATEMENT ON 30 April 2024

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		–	61 477	97 512	4 243	6 090	81 260	(75 171)	-93%	97 512
Service charges		–	306 391	241 574	16 004	19 288	201 312	(182 024)	-90%	241 574
Other revenue		–	7 876	–	719	4 046	–	4 046	#DIV/0!	–
Transfers and Subsidies - Operational		–	14 029	–	–	61 533	–	61 533	#DIV/0!	–
Transfers and Subsidies - Capital		–	36 599	–	–	633	–	633	#DIV/0!	–
Interest		–	2 085	4 219	1 806	15	3 516	(3 501)	-100%	4 219
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		–	(389 100)	(265 373)	(13 119)	(150 643)	(121 144)	29 498	-24%	(265 373)
Interest		–	(2 703)	(17 225)	–	(1 309)	(14 354)	(13 046)	91%	(17 225)
Transfers and Subsidies		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	36 654	60 706	9 653	(60 347)	150 589	210 936	140%	60 706
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	1 364	125	–	220	1 241	(1 021)	-82%	125
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		–	(55 899)	(47 677)	(70)	(3 169)	(39 730)	(36 561)	92%	(47 677)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	(54 535)	(47 551)	(70)	(2 949)	(38 489)	(35 540)	92%	(47 551)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	334	4 854	–	4 854	#DIV/0!	–
Borrowing long term/refinancing		–	–	–	–	(26 274)	–	(26 274)	#DIV/0!	–
Increase (decrease) in consumer deposits		–	–	–	8 414	81 867	–	81 867	#DIV/0!	–
<b>Payments</b>										
Repayment of borrowing		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		–	–	–	8 748	60 446	–	(60 446)	#DIV/0!	–
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		–	(17 880)	13 155	18 330	(2 851)	112 099			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		19 365	158 870			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.

## Debtors Age Analysis - Annexure B -Table SC3

The debtor's age analysis report shown in Annexure B has been prepared based on the format required by the National Treasury. The following report shows the debtor's outstanding on 30 April 2024.

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

Debtors Age Analysis April 2024						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
<b>Debtors Age Analysis By Income Source</b>						
Water	10 579 682	2 970 842	2 881 431	2 029 804	102 432 163	120 893 922
Electricity	12 235 395	2 033 284	956 410	897 087	85 331 660	101 453 836
Property Rates	6 839 057	1 618 795	1 421 416	1 299 967	74 463 689	85 642 924
Waste Water Management	2 440 843	678 478	596 351	547 512	24 724 340	28 987 524
Waste Management	3 407 175	1 070 868	969 927	919 940	50 720 545	57 088 455
Receivables from Exchange Transactions - Property Rental Debtors	48 001	12 089	10 111	10 053	351 693	431 947
Other	78 773	152 637	149 693	139 552	9 706 496	10 227 151
<b>Total By Income Source</b>	<b>35 628 926</b>	<b>8 536 993</b>	<b>6 985 339</b>	<b>5 843 915</b>	<b>347 730 586</b>	<b>404 725 759</b>
<b>Debtors Age Analysis By Customer Group</b>						
Organs of State	2 476 945	645 259	282 918	296 577	10 423 973	14 125 672
Commercial	14 424 886	2 402 314	1 446 393	1 303 627	100 622 741	120 199 961
Households	18 726 725	5 489 420	5 256 028	4 243 711	236 683 872	270 399 756
Other	370	-	-	-	-	370
<b>Total By Customer Group</b>	<b>35 628 926</b>	<b>8 536 993</b>	<b>6 985 339</b>	<b>5 843 915</b>	<b>347 730 586</b>	<b>404 725 759</b>

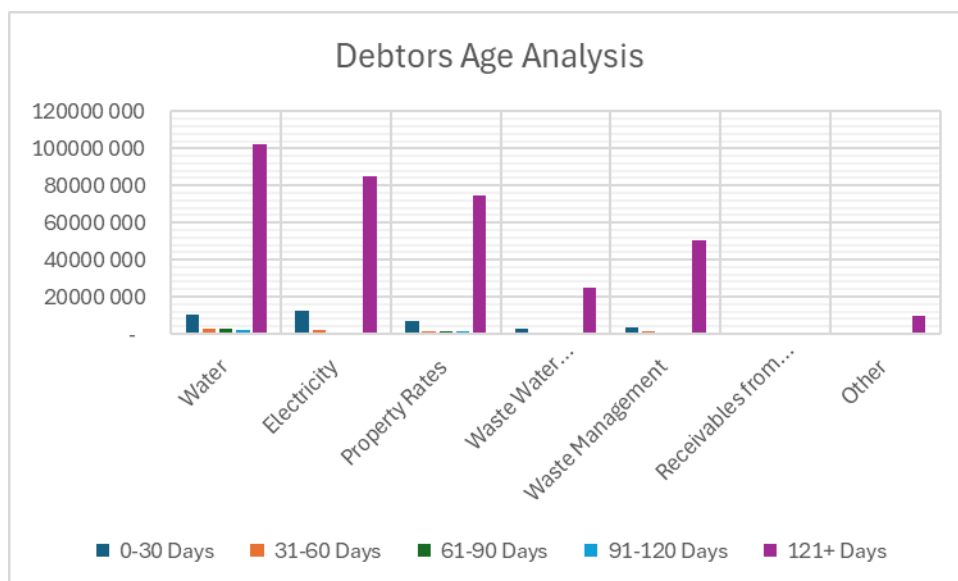
The debtor's outstanding for more than 121 days amounts to R347 730 586

The municipality through the TID rollover process has started to replace faulty and by-passed meters, the results of these actions can be found in the monthly progress reports. Additionally, the municipality has started to write off debt for customers if they are prepared to take prepaid meters in an attempt to control the municipal outstanding accounts and also to collect monies before the service is delivered.

## Chart 8 – Debtors per revenue source

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
<b>Debtors Age Analysis By Income Source</b>						
Water	10 579 682	2 970 842	2 881 431	2 029 804	102 432 163	120 893 922
Electricity	12 235 395	2 033 284	956 410	897 087	85 331 660	101 453 836
Property Rates	6 839 057	1 618 795	1 421 416	1 299 967	74 463 689	85 642 924
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Receivables from Exchange Transactions - Property Rental Debtors	48 001	12 089	10 111	10 053	351 693	431 947
Other	78 773	152 637	149 693	139 552	9 706 496	10 227 151
<b>Total By Income Source</b>	<b>35 628 926</b>	<b>8 536 993</b>	<b>6 985 339</b>	<b>5 843 915</b>	<b>347 730 586</b>	<b>404 725 759</b>

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

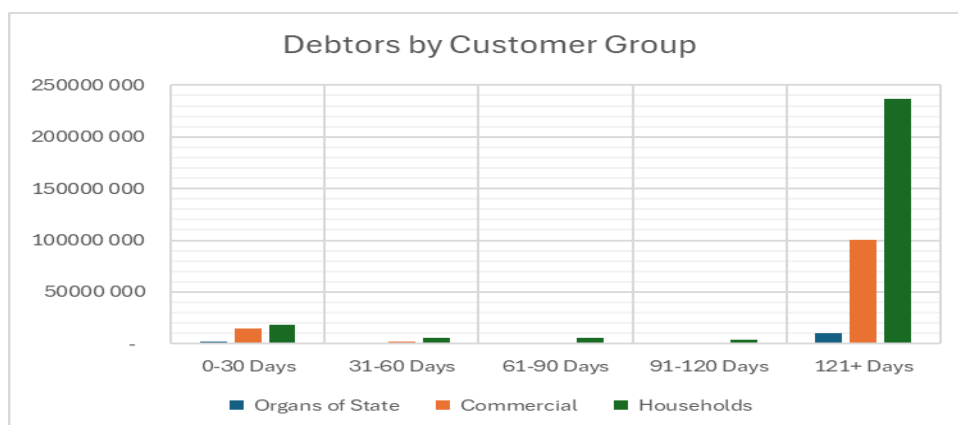


### Debtor Age Analysis by Category

Debtors Age Analysis By Customer Group	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Organs of State	2 476 945	645 259	282 918	296 577	10 423 973	14 125 672
Commercial	14 424 886	2 402 314	1 446 393	1 303 627	100 622 741	120 199 961
Households	18 726 725	5 489 420	5 256 028	4 243 711	236 683 872	270 399 756
Other	370	-	-	-	-	370
<b>Total By Customer Group</b>	<b>35 628 926</b>	<b>8 536 993</b>	<b>6 985 339</b>	<b>5 843 915</b>	<b>347 730 586</b>	<b>404 725 759</b>

### CHART 9

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



#### **CREDITORS Age Analysis - Annexure B -Table SC4**

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

The following report shows the creditor's outstanding on 30 April 2024.

**Creditors Report to be submitted once correct**

#### **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 to the Eskom account since April last year.

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

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April							
Summary of Employee and Councillor remuneration	Budget Year 2023/24						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Councillors (Political Office Bearers plus Other)</b>							
Basic Salaries and Wages	5 648 146	6 129 001	491 247	5 155 558	5 107 501	48 057	101
Medical Aid Contributions	-	-	11 308	11 308	-	11 308	
Motor Vehicle Allowance	-	-	8 068	8 068	-	8 068	
Cellphone Allowance	693 600	724 200	61 200	652 800	603 500	49 300	108
Other benefits and allowances	417 229	448 843	33 159	378 723	374 035	4 688	101
<b>Sub Total - Councillors</b>	<b>6 758 975</b>	<b>7 302 044</b>	<b>604 982</b>	<b>6 206 457</b>	<b>6 085 036</b>	<b>121 421</b>	<b>102</b>
<b>Senior Managers of the Municipality</b>							
Basic Salaries and Wages	3 530 398	843 050	125 957	2 431 709	702 542	1 729 167	346
Pension and UIF Contributions	10 855	156 000	354	3 720	130 000	- 126 280	3
Performance Bonus	443 740	-	-	199 137	-	199 137	
Motor Vehicle Allowance	1 546 588	145 223	25 765	317 644	121 019	196 625	262
Cellphone Allowance	80 864	22 721	2 638	26 379	18 933	7 446	139
Housing Allowances	190 770	12 797	11 809	118 095	10 665	107 430	1 107
Other benefits and allowances	664	630 127	23	228	525 105	- 524 877	0
Longservice awards	35 835	501 000	-	-	417 500	- 417 500	-
Scarcity	-	-	16 353	163 532	-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>5 839 714</b>	<b>2 310 918</b>	<b>182 899</b>	<b>3 260 444</b>	<b>1 925 764</b>	<b>1 334 680</b>	<b>169</b>
<b>Other Municipal Staff</b>							
Basic Salaries and Wages	61 062 509	58 476 856	5 008 468	49 546 005	48 730 712	815 293	102
Pension and UIF Contributions	9 700 260	8 672 820	738 666	7 760 788	7 227 348	533 440	107
Medical Aid Contributions	4 328 448	3 167 512	334 757	3 134 017	2 639 592	494 425	119
Overtime	6 962 609	7 476 114	842 435	7 028 322	6 230 094	798 228	113
Performance Bonus	4 621 059	4 732 170	339 748	3 869 112	3 943 476	- 74 364	98
Motor Vehicle Allowance	3 109 403	1 316 530	293 894	1 155 676	1 097 104	58 572	105
Cellphone Allowance	213 156	207 841	15 735	167 781	173 199	- 5 418	97
Housing Allowances	1 045 372	878 249	57 270	647 876	731 873	- 83 997	89
Other benefits and allowances	3 297 030	3 245 085	237 530	2 478 016	2 704 235	- 226 219	92
Payments in lieu of leave	1 377 783	2 645 494	262 180	2 129 307	2 204 580	- 75 273	97
Longservice awards	307 084	287 133	35 814	229 881	239 279	- 9 398	96
Post-retirement benefit obligations	-	814 000	-	-	678 334	- 678 334	-
Acting and post related allowance	1 102 427	572 367	64 325	459 620	476 973	- 17 353	96
<b>Sub Total - Other Municipal Staff</b>	<b>97 127 140</b>	<b>92 492 171</b>	<b>8 230 822</b>	<b>78 606 401</b>	<b>77 076 799</b>	<b>1 529 602</b>	<b>102</b>
<b>Total Parent Municipality</b>	<b>109 725 829</b>	<b>102 105 133</b>	<b>9 018 703</b>	<b>88 073 302</b>	<b>85 087 599</b>	<b>2 985 703</b>	<b>104</b>
<b>Total Employee Cost</b>	<b>102 966 854</b>	<b>94 803 089</b>	<b>8 413 721</b>	<b>81 866 845</b>	<b>79 002 563</b>		
<b>Revenue</b>	<b>411 638 254</b>	<b>372 077 066</b>	<b>24 916 774</b>	<b>318 032 361</b>	<b>310 064 216</b>		
<b>Expenditure</b>	<b>504 123 361</b>	<b>436 954 446</b>	<b>30 808 402</b>	<b>263 111 104</b>	<b>364 128 692</b>		
<b>% Employee Cost to Revenue</b>	<b>25</b>	<b>25</b>	<b>34</b>	<b>26</b>	<b>25</b>		
<b>% Employee Cost to Expenditure</b>	<b>20</b>	<b>22</b>	<b>27</b>	<b>31</b>	<b>22</b>		

**Employee-related cost to total expenditure** – Please note employee cost against expenditure amounts to 27%

**Collection per Ward is under dispute , and will be submitted once correction is completed**

## 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 30 April 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	9 576 625,79	50 738 827,59
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
					0,00
Deposit April				-322 905,22	-322 905,22
					0,00
<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
Monthly operational needs					
<u>Closing Balance: 31 March 2024</u>	14 963 123,84	0,00	949 985,72	5 492 408,84	21 405 518,40

## Notes

All funds used for operational needs from the fleet account were deposited back.

Car Allowance to employees was restored and the amount in the account will be deposited to the Primary account

It must be noted that the interest account is used to service the meter replacement as well as the TID rollover process.



## VAT Report

<b>NAMA KHOI MUNICIPALITY</b> <b>VAT 201</b> <b>VAT REG. 4800188008</b> <b>VAT CATEGORY: C</b> <b>ACCOUNTING BASE : PAYMENT BASE</b> <b>VAT RECONCILIATION</b> <b>Financial Year : 2023/2024</b> <b>PERIOD : APRIL 2024</b>										
Output										
Rate 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	
	9	VAT MARCH		10 347 770,69	1 349 709,22	24 907 500,00			1 349 709,22	
Total Amount			R -	R 144 081 674,80	R 18 793 261,93	R 122 791 761,07	R 21 261 564,04	R -	R 18 793 261,93	
Input Tax										
Rate 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
	9	VAT MARCH	2 301 678,77	300 218,97	12 903 844,18	1 683 110,11			1 983 329,08	-633 619,86
Total Amount			R 4 819 253,35	R 628 598,26	R 140 881 351,50	R 18 375 828,46	R -	R -	R 20 987 755,80	-1 560 874,01
VAT Reconciliation										
OPENING BALANCE 01/07/23										210 284,92
MINUS PAYMENT										
TOTAL OUTPUT TAX										-18 793 261,93
TOTAL INPUT TAX										20 987 755,80
REFUNDS :DURING THE YEAR										-3 565 620,32
PAYMENTS DURING THE YEAR										1 160 841,53
VAT PAYABLE / REFUNDABLE										0,00
CLOSING BALANCE 30/04/24										-0,00

## **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 April 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 April 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 April 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 30 April 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.

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