



Nama Khoi Municipality

16 May 2022

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING 30 April 2022 (MONTHLY BUDGET STATEMENT) – 2021/2022 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 2022

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 as the financial system is currently being rebuilt as part of the municipal ICT environment.

4. REPORT FOR THE PERIOD ENDING 30 April 2022

This report is based on financial information, as of 30 April 2022 and available at the time of preparation.

The financial results for the period ended 30 April 2022 are summarised as follows:

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

The summary report indicates the following:

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NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April								
Description : Budget Year 2021/2022								
	Audit outcome 2020-2021	Original Budget	Adjustment Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by source								
Property rates	49 646 671	51 498 603	52 383 461	-3 803	51 891 954	43 652 900	8 239 054	19%
Service charges - electricity revenue	90 752 990	116 121 173	116 796 173	8 574 483	85 635 831	97 330 120	-11 694 289	-12%
Service charges - water revenue	32 532 734	40 170 369	39 305 569	3 136 502	29 418 007	32 754 640	-3 336 633	-10%
Service charges - sanitation revenue	11 796 729	13 323 598	12 643 598	1 021 156	10 450 422	10 536 330	-85 908	-1%
Service charges - refuse revenue	13 439 732	15 649 072	14 649 072	1 177 203	11 829 247	12 207 550	-378 303	-3%
Rental of facilities and equipment	2 802 674	2 738 416	2 843 238	160 005	2 618 758	2 369 370	249 388	11%
Interest earned - external investments	1 601 701	1 719 904	1 285 778	123 237	1 111 114	1 071 480	39 634	4%
Interest earned - outstanding debtors	11 015 699	11 051 004	11 359 004	1 176 341	10 787 807	9 465 830	1 321 977	14%
Fines, penalties and forfeits	528 287	70 977	307 474	63	127 437	256 220	-128 783	-50%
Licences and permits	1 275 795	1 017 572	1 070 721	84 042	1 122 039	892 280	229 759	26%
Agency services	398 436	129 146	164 146	0	122 732	136 790	-14 058	-10%
Transfers and subsidies	63 982 000	58 435 000	58 435 000	194 018	58 240 569	48 695 830	9 544 739	20%
Other revenue	1850725	1969946	1 951 565.00	144 546.00	1 584 222.00	1 626 310.00	-42 088	-3%
Gains	-438 386	0	0	0	0	0	0	
Total revenue(excluding capital transfer)	281 185 787	313 894 780	313 194 799	15 787 793	264 940 139	260 995 650	3 944 489	2%
Expenditure by type								
Employee related costs	97 357 110	106 937 532	106 937 532	7 849 311	83 122 890	89 114 670	-5 991 780	-7%
Remuneration of councillors	6 144 634	6 211 101	6 211 101	517 291	5 124 899	5 175 910	-51 011	-1%
Debt impairment	31 979 034	21 282 085	21 282 084	0	0	17 735 080	-17 735 080	-100%
Depreciation & asset impairment	65 676 481	38 525 878	38 525 878	0	58 000	32 104 890	-32 046 890	-100%
Finance charges	12 759 556	0	0	581 543	5 634 075	0	5 634 075	#DIV/0!
Bulk purchases	128 137 720	150 379 560	108 379 560	10 606 223	120 109 651	90 316 300	29 793 351	33%
Inventory consumed	6 791 136	10 610 962	53 539 555	767 437	6 423 956	44 616 320	-38 192 364	-86%
Contracted services	14 056 891	31 648 970	33 020 830	958 299	13 274 274	27 517 360	-14 243 086	-52%
Other expenditure	19 396 310	25 567 539	35 991 939	1 378 812	20 190 133	29 993 300	-9 803 167	-33%
Losses	7 798 793	0	13 828 688	0	0	11 523 910	-11 523 910	-100%
Total expenditure	390 097 665.00	391 163 627.00	417 717 167.00	22 658 916.00	253 937 878.00	348 097 740.00	(94 159 862.00)	-27%
Surplus/Deficit	(108 911 878)	(77 268 847)	(104 522 368)	(6 871 123)	11 002 261	(87 102 090)	98 104 351	

NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April								
Description : Budget Year 2021/2022								
	Audit outcome 2020-2021	Original Budget	Adjustment Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by source								
Property rates	49 646 671	51 498 603	52 383 461	-3 803	51 891 954	43 652 900	8 239 054	19%
Service charges - electricity revenue	90 752 990	116 121 173	116 796 173	8 574 483	85 635 831	97 330 120	-11 694 289	-12%
Service charges - water revenue	32 532 734	40 170 369	39 305 569	3 136 502	29 418 007	32 754 640	-3 336 633	-10%
Service charges - sanitation revenue	11 796 729	13 323 598	12 643 598	1 021 156	10 450 422	10 536 330	-85 908	-1%
Service charges - refuse revenue	13 439 732	15 649 072	14 649 072	1 177 203	11 829 247	12 207 550	-378 303	-3%
Rental of facilities and equipment	2 802 674	2 738 416	2 843 238	160 005	2 618 758	2 369 370	249 388	11%
Interest earned - external investments	1 601 701	1 719 904	1 285 778	123 237	1 111 114	1 071 480	39 634	4%
Interest earned - outstanding debtors	11 015 699	11 051 004	11 359 004	1 176 341	10 787 807	9 465 830	1 321 977	14%
Fines, penalties and forfeits	528 287	70 977	307 474	63	127 437	256 220	-128 783	-50%
Licences and permits	1 275 795	1 017 572	1 070 721	84 042	1 122 039	892 280	229 759	26%
Agency services	398 436	129 146	164 146	0	122 732	136 790	-14 058	-10%
Transfers and subsidies	63 982 000	58 435 000	58 435 000	194 018	58 240 569	48 695 830	9 544 739	20%
Other revenue	1850725	1969946	1 951 565.00	144 546.00	1 584 222.00	1 626 310.00	-42 088	-3%
Gains	-438 386	0	0	0	0	0	0	
Total revenue(excluding capital transfer)	281 185 787	313 894 780	313 194 799	15 787 793	264 940 139	260 995 650	3 944 489	2%

Explanation on YTD variance % - e.g. 201% means that the municipality billed 101% more than what was budgeted and 98% means the municipality billed 2% less than what was budgeted.

Variances to be discussed in 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.

Property Rates matter has again remained and it creates the incorrect picture to the Council as well as the reader of the report, Property Rates are billed and it does not necessarily mean actual cash, this issue has been raised numerous times in the past.

Electricity revenue was billed R11.6 million less than the anticipated budget. There are various reasons, but more commonly, it is found that users used less electricity in some cases due to tampering.

Water revenue is already less than budgeted, with the huge outstanding Sedibeng Water bill it is of the utmost importance that the billing as well the losses of water be addressed.

Rental of facilities is above the anticipated revenue, it must be noted that the municipality had appointed a dedicated official, and the official has started to revive the rental reconciliation and collection thereof, this function was not fully implemented in the previous financial year.

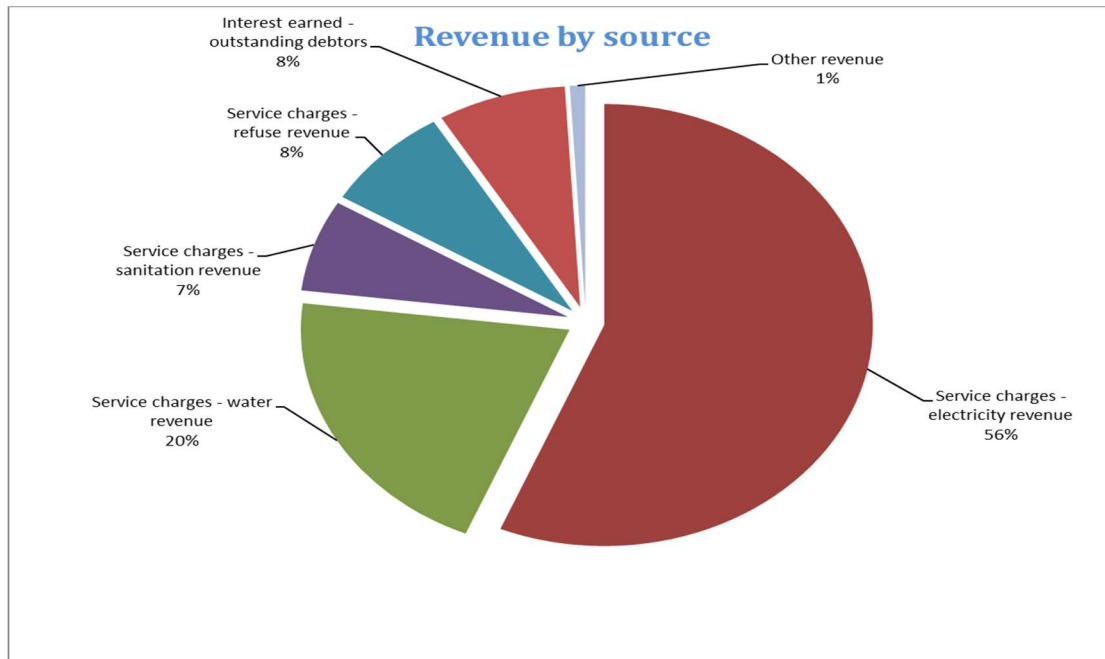
Interest from outstanding debtors is more than the budget this means that debtors keep on increasing, and the interest does not necessarily result in cash.

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

Revenue from sources other than service charges only amounts to 11% of the total monthly revenue.

CHART 1

The following chart shows the revenue by source for the month of 30 April 2022 in terms of revenue as a percentage of total revenue.



Notes on variances above/under 10%

Variances to be discussed in Institutional and Finance Committee

Expenditure by type	Audit outcome 2020 2021	Original Budget	Adjustment Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Employee related costs	97 357 110	106 937 532	106 937 532	7 849 311	83 122 890	89 114 670	-5 991 780	-7%
Remuneration of councillors	6 144 634	6 211 101	6 211 101	517 291	5 124 899	5 175 910	-51 011	-1%
Debt impairment	31 979 034	21 282 085	21 282 084	0	0	17 735 080	-17 735 080	-100%
Depreciation & asset impairment	65 676 481	38 525 878	38 525 878	0	58 000	32 104 890	-32 046 890	-100%
Finance charges	12 759 556	0	0	581 543	5 634 075	0	5 634 075	#DIV/0!
Bulk purchases	128 137 720	150 379 560	108 379 560	10 606 223	120 109 651	90 316 300	29 793 351	33%
Inventory consumed	6 791 136	10 610 962	53 539 555	767 437	6 423 956	44 616 320	-38 192 364	-86%
Contracted services	14 056 891	31 648 970	33 020 830	958 299	13 274 274	27 517 360	-14 243 086	-52%
Other expenditure	19 396 310	25 567 539	35 991 939	1 378 812	20 190 133	29 993 300	-9 803 167	-33%
Losses	7 798 793	0	13 828 688	0	0	11 523 910	-11 523 910	-100%
Total expenditure	390 097 665.00	391 163 627.00	417 717 167.00	22 658 916.00	253 937 878.00	348 097 740.00	(94 159 862.00)	-27%
Surplus/Deficit	(108 911 878)	(77 268 847)	(104 522 368)	(6 871 123)	11 002 261	(87 102 090)	98 104 351	

Matter of Concern

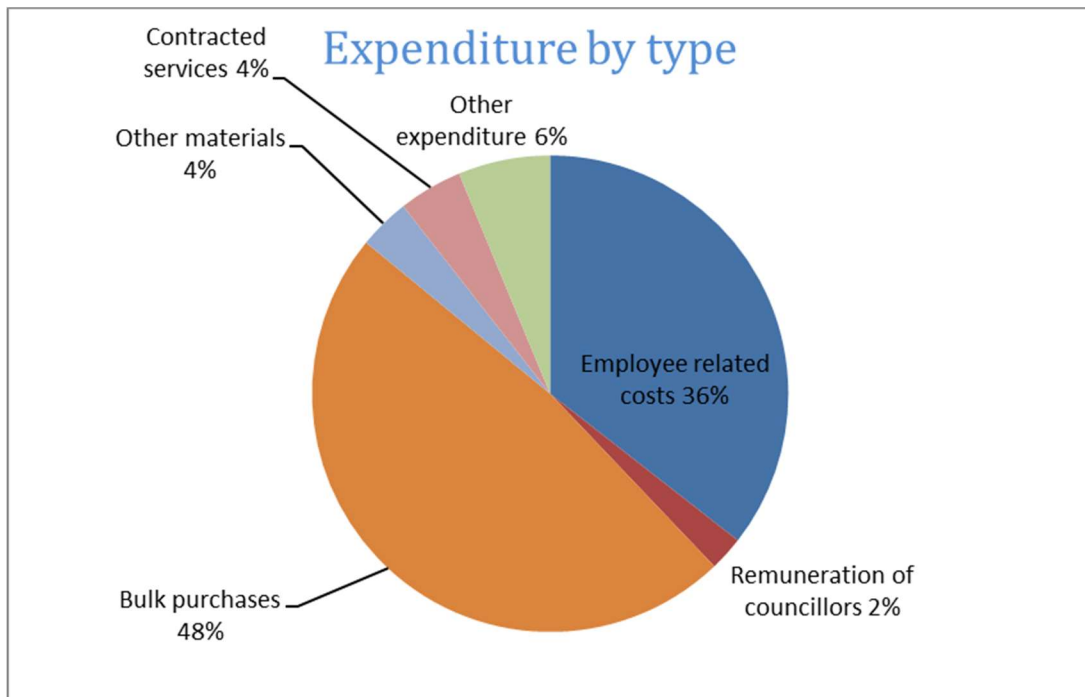
Please take note several journals must be processed to correct errors relating to bulk water.

The Cost Containment and Funded Budget Plan will be added as annexures to the report

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

Expenditure by Type



The table below indicates revenue and expenditure by vote

Annexure B – Table C2

NC062 Nama Khoi - Table C2 Monthly Budget Statement - Financial Performance (Functional classification) M10 April								
Function Description: Budget Year 2021/2022								
<u>Revenue - Functional</u>	Audit outcome 2020-2021	Original Budget	Adjustment Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Executive and council	1 636 632	1 801 748	1 801 748	117 555	1 703 057	1 501 460	201 597	13%
Finance and administration	125 386 887	121 878 199	122 819 694	1 355 230	120 745 281	102 349 730	18 395 551	18%
Internal audit	0	0	0	0	0	0	0	
Community and social services	2 269 037	2 428 251	2 459 851	172 746	2 221 416	2 049 890	171 526	8%
Sport and recreation	7 944	7 403	7 403	3 163	1 286	6 160	-4 874	-79%
Public safety	0	0	0	0	0	0	0	
Housing	800 252	0	0	0	0	0	0	
Health	0	0	0	0	0	0	0	
Planning and development	0	0	0	0	0	0	0	
Road transport	1 888 271	959 950	1 026 674	73 892	1 027 761	855 570	172 191	20%
Environmental protection	0	0	0	0	0	0	0	
Energy sources	91 228 707	118 474 971	119 239 971	8 608 432	86 829 750	99 366 620	-12 536 870	-13%
Water management	47 412 150	41 231 428	41 183 688	6 687 110	38 313 414	34 319 750	3 993 664	12%
Waste water management	26 078 098	43 375 576	32 513 376	1 447 639	15 297 088	27 094 470	-11 797 382	-44%
Waste management	13 448 042	15 659 014	14 659 014	1 177 938	11 836 597	12 215 840	-379 243	-3%
Other	63 988	40 240	80 240	12 136	87 777	66 870	20 907	31%
Total Revenue - Functional	310 220 008	345 856 780	335 791 659	19 655 841	278 063 427	279 826 360	(1 762 933)	-0.6%
<u>Expenditure - Functional</u>	Audit outcome 2020-2021	Original Budget	Adjustment Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Executive and council	19 701 172	21 501 371	22 011 370	1 423 482	15 962 520	18 342 830	-2 380 310	-13%
Finance and administration	115 901 926	93 752 368	83 435 785	5 562 026	64 101 030	69 529 830	-5 428 800	-8%
Internal audit	1 085 085	1 811 442	1 811 442	98 312	952 375	1 509 560	-557 185	-37%
Community and social services	4 942 709	6 010 497	6 140 497	347 088	4 389 478	5 117 070	-727 592	-14%
Sport and recreation	6 537 266	4 785 852	4 785 852	277 691	2 463 729	3 988 230	-1 524 501	-38%
Public safety	2 899 188	3 366 207	3 291 207	326 330	2 630 318	2 742 690	-112 372	-4%
Housing	0	0	0	0	0	0	0	
Health	0	0	0	0	0	0	0	
Planning and development	9 193 013	3 845 234	3 737 489	148 360	1 346 738	3 114 590	-1 767 852	-57%
Road transport	20 454 032	26 700 189	26 632 286	988 708	10 765 359	22 193 580	-11 428 221	-51%
Environmental protection	0	0	0	0	0	0	0	
Energy sources	107 713 742	141 269 735	147 500 256	8 532 736	96 502 489	122 916 900	-26 414 411	-21%
Water management	57 600 531	58 949 955	78 099 164	3 690 210	39 695 870	65 082 610	-25 386 740	-39%
Waste water management	16 128 555	17 768 875	23 249 396	655 075	7 487 400	19 374 500	-11 887 100	-61%
Waste management	27 940 446	11 401 902	17 022 423	608 898	7 640 572	14 185 350	-6 544 778	-46%
Other	0	0	0	0	0	0	0	
Total Expenditure - Functional	390 097 665	391 163 627	417 717 167	22 658 916	253 937 878	348 097 740	(94 159 862)	-27%
Surplus/ (Deficit) for the year	(79 877 657)	(45 306 847)	(81 925 508)	(3 003 075)	24 125 549	(68 271 380)	92 396 929	

Reasons for variances above/under 10%

Variances to be discussed in Institutional and Finance Committee

CHART 3

The following chart shows the revenue by vote for 30 April 2022

NC062 Nama Khoi - Table C2 Monthly Budget Statement - Financial Performance (Functional classification) M10 April								
Function Description: Budget Year 2021/2022								
Revenue - Functional	Audit outcome 2020-2021	Original Budget	Adjustment Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Executive and council	1 636 632	1 801 748	1 801 748	117 555	1 703 057	1 501 460	201 597	13%
Finance and administration	125 386 887	121 878 199	122 819 694	1 355 230	120 745 281	102 349 730	18 395 551	18%
Internal audit	0	0	0	0	0	0	0	
Community and social services	2 269 037	2 428 251	2 459 851	172 746	2 221 416	2 049 890	171 526	8%
Sport and recreation	7 944	7 403	7 403	3 163	1 286	6 160	-4 874	-79%
Public safety	0	0	0	0	0	0	0	
Housing	800 252	0	0	0	0	0	0	
Health	0	0	0	0	0	0	0	
Planning and development	0	0	0	0	0	0	0	
Road transport	1 888 271	959 950	1 026 674	73 892	1 027 761	855 570	172 191	20%
Environmental protection	0	0	0	0	0	0	0	
Energy sources	91 228 707	118 474 971	119 239 971	8 608 432	86 829 750	99 366 620	-12 536 870	-13%
Water management	47 412 150	41 231 428	41 183 688	6 687 110	38 313 414	34 319 750	3 993 664	12%
Waste water management	26 078 098	43 375 576	32 513 376	1 447 639	15 297 088	27 094 470	-11 797 382	-44%
Waste management	13 448 042	15 659 014	14 659 014	1 177 938	11 836 597	12 215 840	-379 243	-3%
Other	63 988	40 240	80 240	12 136	87 777	66 870	20 907	31%
Total Revenue - Functional	310 220 008	345 856 780	335 791 659	19 655 841	278 063 427	279 826 360	(1 762 933)	-0.6%

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.

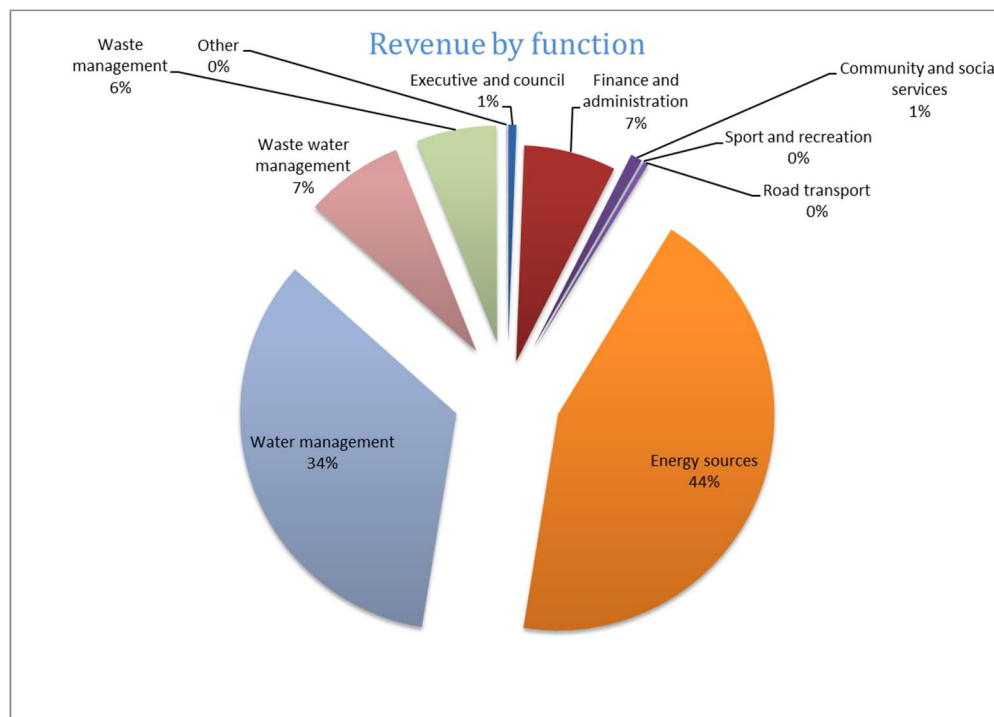


CHART 4

Expenditure - Functional	Audit outcome 2020-2021	Original Budget	Adjustment Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Executive and council	19 701 172	21 501 371	22 011 370	1 423 482	15 962 520	18 342 830	-2 380 310	-13%
Finance and administration	115 901 926	93 752 368	83 435 785	5 562 026	64 101 030	69 529 830	-5 428 800	-8%
Internal audit	1 085 085	1 811 442	1 811 442	98 312	952 375	1 509 560	-557 185	-37%
Community and social services	4 942 709	6 010 497	6 140 497	347 088	4 389 478	5 117 070	-727 592	-14%
Sport and recreation	6 537 266	4 785 852	4 785 852	277 691	2 463 729	3 988 230	-1 524 501	-38%
Public safety	2 899 188	3 366 207	3 291 207	326 330	2 630 318	2 742 690	-112 372	-4%
Housing	0	0	0	0	0	0	0	
Health	0	0	0	0	0	0	0	
Planning and development	9 193 013	3 845 234	3 737 489	148 360	1 346 738	3 114 590	-1 767 852	-57%
Road transport	20 454 032	26 700 189	26 632 286	988 708	10 765 359	22 193 580	-11 428 221	-51%
Environmental protection	0	0	0	0	0	0	0	
Energy sources	107 713 742	141 269 735	147 500 256	8 532 736	96 502 489	122 916 900	-26 414 411	-21%
Water management	57 600 531	58 949 955	78 099 164	3 690 210	39 695 870	65 082 610	-25 386 740	-39%
Waste water management	16 128 555	17 768 875	23 249 396	655 075	7 487 400	19 374 500	-11 887 100	-61%
Waste management	27 940 446	11 401 902	17 022 423	608 898	7 640 572	14 185 350	-6 544 778	-46%
Other	0	0	0	0	0	0	0	
Total Expenditure - Functional	390 097 665	391 163 627	417 717 167	22 658 916	253 937 878	348 097 740	(94 159 862)	-27%
Surplus/ (Deficit) for the year	(79 877 657)	(45 306 847)	(81 925 508)	(3 003 075)	24 125 549	(68 271 380)	92 396 929	

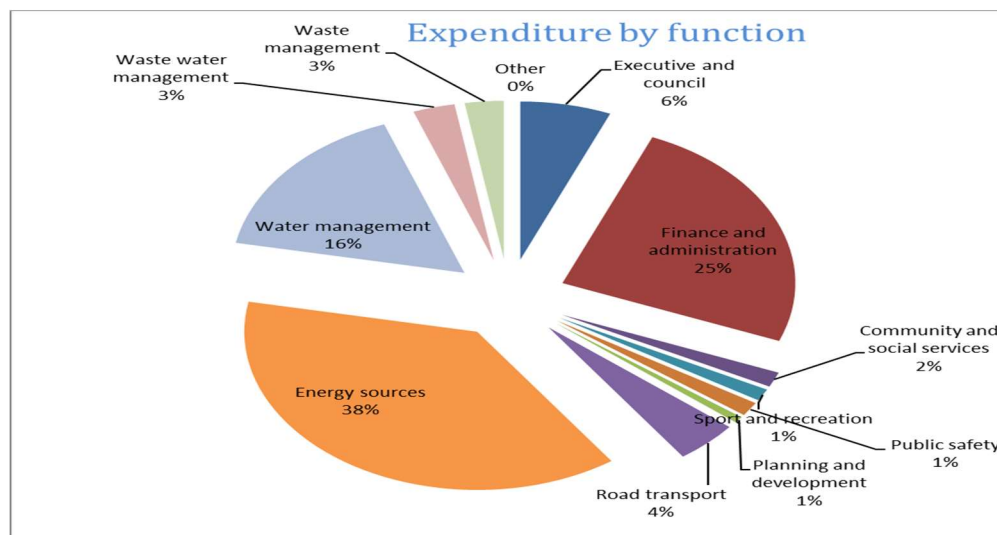
Notes on the table above

As stated on the face of the report the municipality had experienced some challenges with the financial system for the 2021-22 financial year and even in the previous financial year for that reason, there might be figures that do not necessarily illustrate the correct figures.

When comparing the new MSCOA reports to the old reports before MSCOA there are some differences, however, all transactions are done through the necessary SCM procedures.

As stated in the previous expenditure report bulk water is now stated as water inventory does not reflect correctly and the correct figures are illustrated above.

The following chart shows the expenditure by vote for 30 April 2022



Reasons for variances above/under 10%

Variances to be discussed in Institutional and Finance Committee

Capital expenditure report (Annexure B – Table C5)

The Capital expenditure report shown in Annexure B has been prepared based on the format required by the National Treasury.

Please note Capital Expenditure subject to correction

NC062 Nama Khoi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	Budget Year 2021/22								
		2020/21 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 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)		-	-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL MANAGER (21: CS)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES (23: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE,ENG AND TECHNICAL (28: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 8 - EXECUTIVE MAYOR AND COUNCIL (20: CS)		-	-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL MANAGER (21: CS)		-	200	1 200	-	51	1 000	(949)	-95%	1 200
Vote 10 - CORPORATE SERVICES (23: CS)		-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY SERVICES: COMM DEV (26: CS)		-	-	-	-	-	-	-	-	-
Vote 12 - INFRASTRUCTURE,ENG AND TECHNICAL (28: CS)		-	31 962	24 597	1 070	11 040	20 497	(9 458)	-46%	24 597
Total Capital single-year expenditure	4	-	32 162	25 797	1 070	11 090	21 497	(10 407)	-48%	25 797
Total Capital Expenditure		-	32 162	25 797	1 070	11 090	21 497	(10 407)	-48%	25 797
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	3 300	2 271	-	961	1 893	(932)	-49%	2 271
Planning and development		-	200	1 200	-	51	1 000	(949)	-95%	1 200
Road transport		-	3 100	1 071	-	910	893	18	2%	1 071
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	28 862	23 526	1 070	10 129	19 605	(9 475)	-48%	23 526
Energy sources		-	1 780	3 780	-	-	3 150	(3 150)	-100%	3 780
Water management		-	5 000	8 217	-	4 628	6 847	(2 219)	-32%	8 217
Waste water management		-	22 082	11 529	1 070	5 501	9 607	(4 106)	-43%	11 529
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	32 162	25 797	1 070	11 090	21 497	(10 407)	-48%	25 797
Funded by:										
National Government		-	31 962	22 597	1 070	11 040	18 831	(7 791)	-41%	22 597
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	31 962	22 597	1 070	11 040	18 831	(7 791)	-41%	22 597
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	200	3 200	-	51	2 667	(2 616)	-98%	3 200
Total Capital Funding		-	32 162	25 797	1 070	11 090	21 497	(10 407)	-48%	25 797

Capital projects and expenditures will be submitted by the Technical Departments, and projects and progress will also be discussed by the Technical Department

CASH FLOW STATEMENT AT 30 April 2022

NC062 Nama Khoi - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	Budget Year 2021/22								
		2020/21 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		-	40 190	-	3 123	8 205	-	8 205	#DIV/0!	-
Service charges		675 796	166 292	302 264	13 223	(516 611)	251 887	(768 498)	-305%	302 264
Other revenue		-	5 652	-	677	3 656	-	3 656	#DIV/0!	-
Transfers and Subsidies - Operational		8 720	58 435	8 720	2	31 089	8 720	22 369	257%	8 720
Transfers and Subsidies - Capital		-	31 962	-	-	-	-	-	-	-
Interest		-	1 720	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(245 932)	(230 707)	(11 923)	(62 894)	(192 256)	(129 362)	67%	(230 707)
Finance charges		-	-	-	(295)	(369)	-	369	#DIV/0!	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		684 515	58 319	80 276	4 808	(536 924)	68 350	605 274	886%	80 276
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	669	-	669	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	-	-	90	274	-	(274)	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	90	943	-	(943)	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(284)	-	-	(23)	64	-	64	#DIV/0!	-
Payments										
Repayment of borrowing		(360)	-	-	-	360	-	(360)	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(645)	-	-	(23)	424	-	(424)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		683 871	58 319	80 276	4 875	(535 557)	68 350			80 276
Cash/cash equivalents at beginning:		21 690	(26 350)	(43 628)	(6 744)	32 560	(32 396)			(43 628)
Cash/cash equivalents at month/year end:		705 560	31 970	36 649		(502 997)	35 954			36 649

Notes on the Cash Flow Statement

Please note the Cash Flow Statement currently does not reflect the true reflection of the cash received and payments made.

Cash and Cash equivalents at the year-end figure, therefore, be discarded

The matter was escalated to the Service Provider and several corrections have been done before the Adjustment Budget, however, some other modules must now be used by the municipal staff and there are also some corrections still needed by the Service Provider.

**NAMA KHOI MUNICIPALITY
REPORT OUTSTANDING MONEY FOR 30 APRIL 2022**

SERVICE POINTS	OUTSTANDING 31.03.2022	ADD BILLINGS	MINUS INCOME	OUTSTANDING 30.04.2022	INCREASING (DECREASING)	% INCREASE/ (DECREASE)
A	B	C	D	E	F	G
RATES:						
Springbok	11 221 511.01	3 085 925.08	2 866 276.58	11 441 159.51	219 648.50	1.96%
Steinkopf	23 118 388.97	382 118.07	133 621.78	23 366 885.26	248 496.29	1.07%
Concordia	4 223 123.04	315 277.17	271 561.85	4 266 838.36	43 715.32	1.04%
Komaggas	13 360 695.88	209 922.17	52 411.13	13 518 206.92	157 511.04	1.18%
Okiep	3 502 698.46	360 798.56	290 281.00	3 573 216.02	70 517.56	2.01%
Nababeep	3 422 034.77	335 802.16	274 140.83	3 483 696.10	61 661.33	1.80%
TOTAL RATES	58 848 452.13	4 689 843.21	3 888 293.17	59 650 002.17	801 550.04	1.36%
SERVICES:						
Springbok	20 324 912.79	8 988 777.15	8 656 664.07	20 657 025.87	332 113.08	1.63%
Steinkopf	42 003 490.20	1 009 423.31	356 216.07	42 656 697.44	653 207.24	1.56%
Concordia	11 671 879.41	515 037.18	544 542.16	11 642 374.43	(29 504.98)	(0.25%)
Komaggas	42 494 382.59	374 679.51	104 031.39	42 765 030.71	270 648.12	0.64%
Okiep	48 706 003.08	1 738 925.83	710 817.33	49 734 111.58	1 028 108.50	2.11%
Nababeep	35 797 763.37	2 784 202.77	2 158 064.53	36 423 901.61	626 138.24	1.75%
TOTAL SERVICES	200 998 431.44	15 411 045.75	12 530 335.55	203 879 141.64	2 880 710.20	1.43%
LANDSALES						
Springbok	31 758.63	10.12	-	31 768.75	10.12	0.03%
Steinkopf	139 651.40	-	-	139 651.40	-	0.00%
Concordia	96 752.36	-	-	96 752.36	-	0.00%
Komaggas	133 699.72	8.27	-	133 707.99	8.27	0.01%
Okiep	56 494.25	318.22	318.22	56 494.25	-	0.00%
Nababeep	35 390.40	-	-	35 390.40	-	0.00%
TOTAL LANDSALES	493 746.76	336.61	318.22	493 765.15	18.39	0.00%
GRAZINGFEES						
Springbok	34 694.42	1 604.47	3 975.75	32 323.14	(2 371.28)	(6.83%)
Steinkopf	3 879 857.15	29 050.38	17 437.10	3 891 470.43	11 613.28	0.30%
Concordia	1 040 401.21	36 634.16	22 965.15	1 054 070.22	13 669.01	1.31%
Komaggas	1 948 774.43	17 805.65	3 589.13	1 962 990.95	14 216.52	0.73%
Okiep	79 556.78	10 017.96	7 215.31	82 359.43	2 802.65	3.52%
Nababeep	57 294.85	5 526.59	3 515.93	59 305.51	2 010.66	3.51%
TOTAL GRAZINGFEE	7 040 578.84	100 639.21	58 698.37	7 082 519.68	41 940.84	0.60%
DIVERSE:						
Springbok	2 183 759.11	230 899.90	219 157.43	2 195 501.58	11 742.47	0.54%
Steinkopf	704 578.25	12 118.48	6 578.56	710 118.17	5 539.92	0.79%
Concordia	827 336.76	42 425.98	503 510.32	366 252.42	(461 084.34)	(55.73%)
Komaggas	1 539 946.99	155 218.44	130 488.50	1 564 676.93	24 729.94	1.61%
Okiep	1 032 959.66	35 693.97	18 744.87	1 049 908.76	16 949.10	1.64%
Nababeep	919 930.50	28 729.77	17 903.96	930 756.31	10 825.81	1.18%
TOTAL DIVERSE	7 208 511.27	505 086.54	896 383.64	6 817 214.17	(391 297.10)	(5.43%)
GROOT TOTAAL	274 589 720.44	20 706 951.32	17 374 028.95	277 922 642.81	3 332 922.37	1.21%
TOTAL SERVICESPOINTS						
Springbok	33 796 635.96	12 307 216.72	11 746 073.83	34 357 778.85	561 142.89	1.66%
Steinkopf	69 845 965.97	1 432 710.24	513 853.51	70 764 822.70	918 856.73	1.32%
Concordia	17 859 492.78	909 374.49	1 342 579.48	17 426 287.79	(433 204.99)	(2.43%)
Komaggas	59 477 499.61	757 634.04	290 520.15	59 944 613.50	467 113.89	0.79%
Okiep	53 377 712.23	2 145 754.54	1 027 376.73	54 496 090.04	1 118 377.81	2.10%
Nababeep	40 232 413.89	3 154 261.29	2 453 625.25	40 933 049.93	700 636.04	1.74%
TOTAL SERVICESPOINTS	274 589 720.44	20 706 951.32	17 374 028.95	277 922 642.81	3 332 922.37	1.21%

The collection Rate shows the municipality collected 84% of billed revenue for December, it should, however, be noted that the monies received include outstanding debt and the municipality only collected 6% of all outstanding debt.

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 2022.

NC062 Nama Khoi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April						
Debtors Age Analysis 30 April 2022						
Debtors age analysis by income source	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Water	3 583 471	1 856 319	1 359 606	1 572 420	65 300 447	73 672 263
Electricity	6 425 078	2 709 091	1 769 491	965 250	70 213 381	82 082 291
Property rates	3 541 364	1 434 227	1 127 999	1 038 420	56 216 264	63 358 274
Waste Water Management	999 866	492 094	365 813	338 223	17 830 046	20 026 042
Waste Management	1 378 957	764 060	617 834	576 765	37 470 675	40 808 291
Other	356 002	235 457	195 170	197 786	12 517 832	13 502 247
Total Income By Source	16 284 738	7 491 248	5 435 913	4 688 864	259 548 645	293 449 408
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Organs of State	1 016 032	609 978	495 429	369 820	6 254 990	8 746 249
Commercial	7 845 637	3 143 244	2 064 124	1 225 424	84 476 877	98 755 306
Households	7 423 069	3 738 026	2 876 360	3 093 620	168 816 778	185 947 853
Total By Customer Group	16 284 738	7 491 248	5 435 913	4 688 864	259 548 645	293 449 408

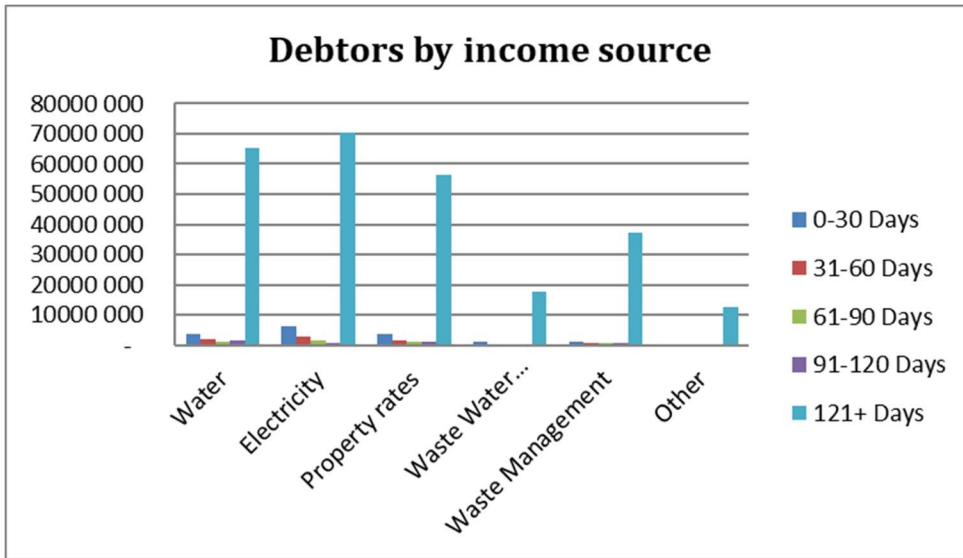
Debtor's outstanding for more than 121 days amounts to R259 548 645.

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 action plans and debt collection procedures have been introduced in the past 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

NC062 Nama Khoi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April						
Debtors Age Analysis 30 April 2022						
Debtors age analysis by income source	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Water	3 583 471	1 856 319	1 359 606	1 572 420	65 300 447	73 672 263
Electricity	6 425 078	2 709 091	1 769 491	965 250	70 213 381	82 082 291
Property rates	3 541 364	1 434 227	1 127 999	1 038 420	56 216 264	63 358 274
Waste Water Management	999 866	492 094	365 813	338 223	17 830 046	20 026 042
Waste Management	1 378 957	764 060	617 834	576 765	37 470 675	40 808 291
Other	356 002	235 457	195 170	197 786	12 517 832	13 502 247
Total Income By Source	16 284 738	7 491 248	5 435 913	4 688 864	259 548 645	293 449 408

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

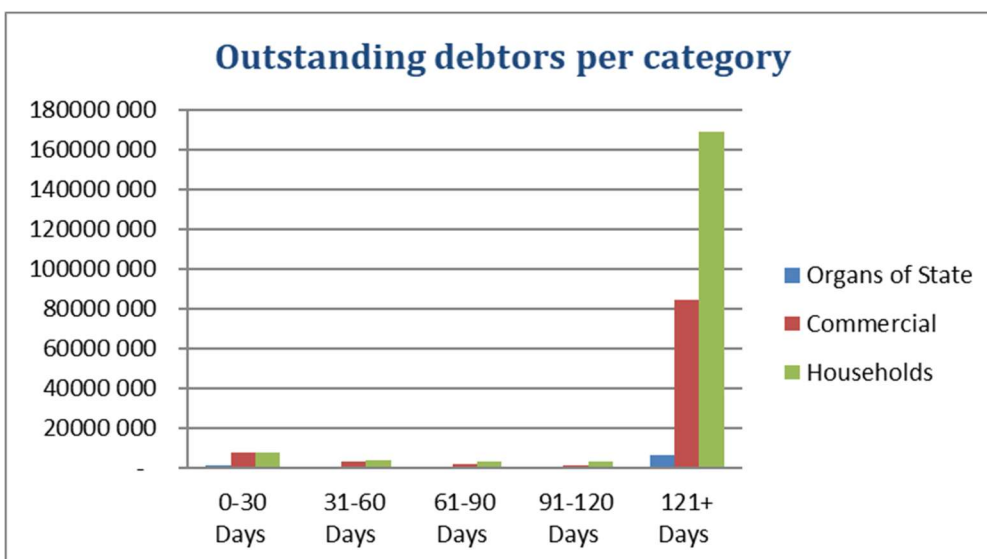


Debtor Age Analysis by Category

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Organs of State	1 016 032	609 978	495 429	369 820	6 254 990	8 746 249
Commercial	7 845 637	3 143 244	2 064 124	1 225 424	84 476 877	98 755 306
Households	7 423 069	3 738 026	2 876 360	3 093 620	168 816 778	185 947 853
Total By Customer Group	16 284 738	7 491 248	5 435 913	4 688 864	259 548 645	293 449 408

CHART 9

The following chart shows the debtors outstanding per category, Chart 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 2022.

NC062 Nama Khoi - Supporting Table SC4 Monthly Budget Statement- aged creditors M10 April						
Creditors age analysis 30 April 2022						
Description: Budget Year 2021/2022						
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	Total
Bulk Electricity	9 270 209	(5 230 184)	9 638 050	4 403 133	162 846 000	180 927 208
Bulk Water	1 757 251	(1 713 163)	(871 234)	2 660 518	200 811 654	202 645 026
Trade Creditors	(639 811)	(349 123)	719 408	470 428	685 240	886 142
Auditor General	(239 768)	(652 672)	1 058 703	733 390	1 652 153	2 551 806
Other	(2 800)	(3 103 672)	728 703	(160 152)	2 306 169	(231 752)
Total By Customer Type	10 145 081	(11 048 814)	11 273 630	8 107 317	368 301 216	386 778 430

Creditors Analysis

Please note creditors' report is subject to correction

From the creditors' age analysis, it is clear that the municipality has two main creditors namely Eskom and Sedibeng, other creditors include Auditor General and Department Safety and Liaison whereby the municipality pays R450 000 monthly on the arrear accounts.

It is important to note that the municipality's electricity revenue does not only consist of pre-paid electricity the municipality must also collect the conventional part. There are also quite a few customers that benefitted from faulty meters, corrections must be implemented as a matter of urgency. The municipality at this stage is running the electricity department at a loss which is hampering the municipality's ability to settle the Eskom account.

Municipality water losses are also above the norm with water leakages and unbilled water during water interruptions adding to the municipality's problem.

It is important to note that the municipality is disputing the monthly and historical accounts for Eskom and Sedibeng Water.

The municipality made provision in the Adjustment Budget for bulk metering devices, these devices will be used to verify the bulk services supplied to the municipality.

NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January								
Summary of Employee and Councillor remuneration								
	Audit outcome 2020-2021	Original Budget	Adjustment Bud	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	3 938 584	3 950 385	3 950 385	427 702	3 883 589	3 291 990	591 599	18%
Pension and UIF Contributions	254 257	264 655	264 655	0	81 980	220 540	-138 560	-63%
Medical Aid Contributions	33 586	24 365	24 365	0	8 120	20 300	-12 180	-60%
Cellphone Allowance	687 420	697 200	697 200	57 800	538 400	581 000	-42 600	-7%
Housing Allowances	276 775	312 568	312 568	0	82 932	260 470	-177 538	-68%
Other benefits and allowances	954 012	961 928	961 928	31 789	529 878	801 610	-271 732	-34%
Sub Total - Councillors	6 144 634	6 211 101	6 211 101	517 291	5 124 899	5 175 910	-51 011	-1%
Senior Managers of the Municipality								
Basic Salaries and Wages	938 287	872 767	872 767	127 596	1 387 877	727 310	660 567	91%
Pension and UIF Contributions	280 192	223 999	223 999	12 657	126 570	186 670	-60 100	-32%
Medical Aid Contributions	105 061	31 102	31 102	2 557	25 054	25 920	-866	-3%
Performance Bonus	164 887	1 116 910	1 116 910	0	0	930 770	-930 770	-100%
Other benefits and allowances	15 851	46 258	46 258	1 097	10 970	38 540	-27 570	-72%
Motor Vehicle Allowance	1 411 007	1 403 683	1 403 683	78 399	990 990	1 169 740	-178 750	-15%
Cellphone Allowance	31 759	41 790	41 790	1 300	13 000	34 830	-21 830	-63%
Housing Allowances	43 523	75 577	75 577	965	9 650	62 980	-53 330	-85%
Long service awards	0	13 670	13 670	0	0	11 390	-11 390	-100%
Sub Total - Senior Managers of Municipality	2 990 567	3 825 756	3 825 756	224 571	2 564 111	3 188 150	-624 039	-20%
Other Municipal Staff								
Basic Salaries and Wages	62 041 284	71 411 491	71 411 491	5 059 496	53 535 806	59 509 570	-5 973 764	-10%
Pension and UIF Contributions	9 285 874	10 709 317	10 709 317	760 586	7 690 049	8 924 420	-1 234 371	-14%
Medical Aid Contributions	2 612 962	3 146 049	3 146 049	294 405	2 712 004	2 621 720	90 284	3%
Overtime	7 248 088	7 342 020	7 342 020	676 855	6 540 317	6 118 380	421 937	7%
Performance Bonus	4 651 157	3 731 710	3 731 710	278 972	3 703 184	3 109 770	593 414	19%
Motor Vehicle Allowance	2 431 143	3 327 744	3 327 744	204 638	2 106 930	2 773 110	-666 180	-24%
Other benefits and allowances	882 409	1 094 540	1 094 540	114 262	794 270	912 120	-117 850	-13%
Cellphone Allowance	242 710	275 651	275 651	18 139	191 223	229 700	-38 477	-17%
Housing Allowance	1 051 584	1 130 117	1 130 117	107 518	984 989	941 780	43 209	5%
Payments in lieu of leave	1 744 450	0	0	35 542	2 104 562	0	2 104 562	#DIV/0!
Long service awards	559 000	358 473	358 473	74 327	195 445	298 730	-103 285	-35%
Post-retirement benefit obligations	1 615 882	584 664	584 664	0	0	487 220	-487 220	-100%
Sub Total - Other Municipal Staff	94 366 543	103 111 776	103 111 776	7 624 740	80 558 779	85 926 520	-5 367 741	-6%
Total Parent Municipality								
Total Employee Cost	103 501 744	113 148 633	113 148 633	8 366 602	88 247 789	94 290 580	-6 042 791	
Total Expenditure	390 097 665	391 163 627	417 717 167	22 658 916	253 937 878	348 097 740	(94 159 862)	
% Employee Cost to Total Expenditure	27%	29%	27%	37%	35%	27%	6%	

Employee-related cost to total expenditure % of an organization should be at 25-40% of total expenditure, the ratio for April 2022 is 37%.

It is important to note that the municipality did not pay performance bonuses but rather the 13th cheque bonus, it is also noticeable that some errors are occurring after the tabling of the Adjustment Budget.

5. Financial Implications /Recommendations

Revenue by Type:

Service Delivery departments are not sustainable, tariff structures must be increased and other fees related to service also need to increase. With the current high rate of unemployment in the Nama Khoi region further increase in service will only add to the burden of the community, for that reason the municipality should focus on collecting the current and outstanding debt. The municipality should focus on correct accounts to consumers, and timely submission of municipal bills should also prioritize. The municipality should also seek assistance from State Departments to ensure it will benefit from all the possible economic developments in the municipal area.

Expenditure by type:

The municipality should make the financial recovery plan a working document, each activity should be monitored and regularly reported on. Expenditure and service delivery should be prioritized, the municipality should invest in a new fleet rather than spending monies on repairing a fleet that is not sustainable, modern methods of distributing accounts should be explored, savings on telephone costs, traveling & subsistence, refreshments, printing & stationery, fuel, etc must be implemented.

Capital Expenditure:

Capital expenditure should be aligned to the approved DORA payment schedule. The department should re-assess projects to determine if they are still in line for 100% expenditure by the end of the Financial Year. All necessary processes should be fast-tracked in line with all the required legislation and with the guidance of the respective department.

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 in a manner that the old outstanding funds received will be used to either settle outstanding creditors or to fund projects that can enhance revenue recovery.

Debtors Analysis

100% billing of correct accounts for all debtors in the Nama Khoi area should be prioritized. Constant debt collecting and implementation of credit control should be communicated to the community. Interdepartmental communication needs to be improved. Constant notifications to the community must improve. Community members should be invited to resolve old outstanding issues.

Creditors Analysis

The municipality must adhere to paying monthly creditors on time, old outstanding debt must be prioritized and linked to the Funded Budget Plan. Intervention is needed with regards to outstanding debt of bulk services. The municipality should strive to receive accounts that can be serviced every month and therefore communication between all relevant parties is vital.

General Note

Municipality adopted the Funded Budget Plan as indicated as part of the Funded Budget Plan there are several activities which includes the Cost Containment, on the cost containment several expenditure items are monitored and reported to Council. The municipality will review the Cost Reflective tariff model before the adoption of the Final Budget to breach the deficit currently in the municipality. The municipality will implement a project whereby the community will receive incentives when they settle their outstanding accounts in line with Council approve policies.

Errors in the C-Schedule directly drafted from the Municipality have caused problems for the municipal staff as the information is not reliable and reports submit to Council, Treasury, and Community results in certain expectations that the municipality cannot adhere to.

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 Acting Municipal Manager of Nama Khoi Municipality, hereby certify that –

- The monthly report on the implementation of the budget and financial state affairs of the municipality for the month ending 30 April 2022 has been prepared by the Municipal Finance Management Act 71 and regulations made under that Act.

Print Name: Deon Magerman

Acting 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 which 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 October prescribed, a consolidated statement in the prescribed format on the state of municipalities' budget per municipality and per 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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