



Nama Khoi Municipality

14 May 2025

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING 30 April 2025 (MONTHLY BUDGET STATEMENT) – 2024/2025 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 Mr R Kritzinger 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 2025

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 2025

This report is based on financial information, as of 30 April 2025, and is available during preparation.

The financial results for the period ended 30 April 2025 are summarised as follows:

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

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Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April							
Description	2023/24	Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Revenue							
Service charges - Electricity	119,203,239	120,610,505	141,220,962	116,051	114,207,757	117,279,164	- 3,071,407
Service charges - Water	44,150,822	57,879,354	58,675,664	20,068	27,633,026	48,652,053	- 21,019,027
Service charges - Waste Water Management	14,869,120	21,428,961	21,647,671	227	9,728,826	18,039,730	- 8,310,904
Service charges - Waste management	17,168,608	25,847,033	25,847,033	1,225	10,902,896	21,539,190	- 10,636,294
Sale of Goods and Rendering of Services	2,240,179	3,922,066	4,204,211	15,355	357,589	3,503,530	- 3,145,941
Agency services	100,021	93,786	93,786	-	-	78,160	- 78,160
Interest earned from Receivables	21,773,415	22,299,427	22,299,427	-	13,814,473	18,582,850	- 4,768,377
Interest from Current and Non Current Assets	4,321,711	4,425,355	16,218,944	62,061	800,490	11,835,044	- 11,034,554
Rent on Land	1,128,620	1,252,978	1,252,978	-	693,446	1,044,150	- 350,704
Rental from Fixed Assets	2,008,270	3,399,035	3,399,035	6,946	1,132,885	2,832,550	- 1,699,665
Licence and permits	1,970,022	1,664,099	3,854,044	11,379	2,188,462	3,211,720	- 1,023,258
Operational Revenue	1,962,690	408,205	552,914	4,390	390,095	460,760	- 70,665
Property rates	50,991,845	57,426,530	57,426,530	-	33,891,193	47,855,420	- 13,964,227
Fines, penalties and forfeits	586,821	603,022	607,809	-	4,089	506,510	- 502,421
Transfers and subsidies - Operational	113,328,179	73,321,000	339,363,535	468,099	339,948,241	282,802,930	57,145,311
Interest	5,677,968	4,391,925	4,391,925	-	739,639	3,659,940	- 2,920,301
Operational Revenue	528,901	-	-	-	1,007,790	-	- 1,007,790
Other Gains	- 1,773	60,588,000	60,588,000	-	-	50,490,000	- 50,490,000
Total Revenue (excluding capital transfers and	402,008,658	459,561,281	761,644,468	705,801	557,440,897	632,373,701	- 74,932,804
Expenditure By Type							
Employee related costs	95,247,662	105,612,784	114,509,114	8,409,956	83,256,915	95,424,251	- 12,167,336
Remuneration of councillors	7,340,041	7,282,094	7,661,429	565,591	6,179,614	6,384,530	- 204,916
Bulk purchases - electricity	109,867,151	125,880,000	135,000,000	16,177,856	114,909,020	112,500,000	2,409,020
Inventory consumed	36,429,467	50,096,000	50,221,000	5,022,089	31,269,230	41,850,830	- 10,581,600
Debt impairment	39,207,528	22,200,000	39,000,000	-	-	32,499,990	- 32,499,990
Depreciation and amortisation	37,219,581	72,391,567	72,391,567	-	-	60,326,310	- 60,326,310
Interest	43,000,767	17,225,338	19,782,776	416,835	3,597,037	16,485,650	- 12,888,613
Contracted services	20,684,515	22,215,720	41,359,515	1,562,278	18,746,554	34,466,260	- 15,719,706
Irrecoverable debts written off	14,557	1,000,000	1,000,000	-	-	833,320	- 833,320
Operational costs	24,820,197	27,434,094	35,545,129	1,611,736	19,781,437	29,620,970	- 9,839,533
Other Losses	9,724,196	3,420,552	9,724,196	-	-	8,103,500	- 8,103,500
Total Expenditure	423,555,662	454,758,149	526,194,726	33,766,340	277,739,806	438,495,611	- 160,755,805
Surplus/(Deficit)	- 21,547,004	4,803,132	235,449,742	- 33,060,539	279,701,091	193,878,090	85,823,001

	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Revenue							
Service charges - Electricity	119,203,239	120,610,505	141,220,962	116,051	114,207,757	117,279,164	- 3,071,407
Service charges - Water	44,150,822	57,879,354	58,675,664	20,068	27,633,026	48,652,053	- 21,019,027
Service charges - Waste Water Management	14,869,120	21,428,961	21,647,671	227	9,728,826	18,039,730	- 8,310,904
Service charges - Waste management	17,168,608	25,847,033	25,847,033	1,225	10,902,896	21,539,190	- 10,636,294
Sale of Goods and Rendering of Services	2,240,179	3,922,066	4,204,211	15,355	357,589	3,503,530	- 3,145,941
Agency services	100,021	93,786	93,786	-	-	78,160	- 78,160
Interest earned from Receivables	21,773,415	22,299,427	22,299,427	-	13,814,473	18,582,850	- 4,768,377
Interest from Current and Non Current Assets	4,321,711	4,425,355	16,218,944	62,061	800,490	11,835,044	- 11,034,554
Rent on Land	1,128,620	1,252,978	1,252,978	-	693,446	1,044,150	- 350,704
Rental from Fixed Assets	2,008,270	3,399,035	3,399,035	6,946	1,132,885	2,832,550	- 1,699,665
Licence and permits	1,970,022	1,664,099	3,854,044	11,379	2,188,462	3,211,720	- 1,023,258
Operational Revenue	1,962,690	408,205	552,914	4,390	390,095	460,760	- 70,665
Property rates	50,991,845	57,426,530	57,426,530	-	33,891,193	47,855,420	- 13,964,227
Fines, penalties and forfeits	586,821	603,022	607,809	-	4,089	506,510	- 502,421
Transfers and subsidies - Operational	113,328,179	73,321,000	339,363,535	468,099	339,948,241	282,802,930	57,145,311
Interest	5,677,968	4,391,925	4,391,925	-	739,639	3,659,940	- 2,920,301
Operational Revenue	528,901	-	-	-	1,007,790	-	- 1,007,790
Other Gains	- 1,773	60,588,000	60,588,000	-	-	50,490,000	- 50,490,000
Total Revenue (excluding capital transfers and	402,008,658	459,561,281	761,644,468	705,801	557,440,897	632,373,701	- 74,932,804

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

The municipality has moved the billing of service to the Rural Maintenance system, this has resulted in a portion of the billing taken place in the Promun 3 Financial System and the rest in the Rural Maintenance system, however, the two system must still be aligned and the figures as per the C-Schedule is not a true reflection of the monthly figures.

The municipality did engage with both Service Providers and all parties are currently busy to align figures and a new C-Schedule with the correct figures will be drafted and submitted in due course.

Expenditure By Type	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Employee related costs	95,247,662	105,612,784	114,509,114	8,409,956	83,256,915	95,424,251	- 12,167,336
Remuneration of councillors	7,340,041	7,282,094	7,661,429	565,591	6,179,614	6,384,530	- 204,916
Bulk purchases - electricity	109,867,151	125,880,000	135,000,000	16,177,856	114,909,020	112,500,000	2,409,020
Inventory consumed	36,429,467	50,096,000	50,221,000	5,022,089	31,269,230	41,850,830	- 10,581,600
Debt impairment	39,207,528	22,200,000	39,000,000	-	-	32,499,990	- 32,499,990
Depreciation and amortisation	37,219,581	72,391,567	72,391,567	-	-	60,326,310	- 60,326,310
Interest	43,000,767	17,225,338	19,782,776	416,835	3,597,037	16,485,650	- 12,888,613
Contracted services	20,684,515	22,215,720	41,359,515	1,562,278	18,746,554	34,466,260	- 15,719,706
Irrecoverable debts written off	14,557	1,000,000	1,000,000	-	-	833,320	- 833,320
Operational costs	24,820,197	27,434,094	35,545,129	1,611,736	19,781,437	29,620,970	- 9,839,533
Other Losses	9,724,196	3,420,552	9,724,196	-	-	8,103,500	- 8,103,500
Total Expenditure	423,555,662	454,758,149	526,194,726	33,766,340	277,739,806	438,495,611	- 160,755,805

Notes on variances above/under 10%

The municipality has moved the billing of service to the Rural Maintenance system, this has resulted in a portion of the billing taken place in the Promun 3 Financial System and the rest in the Rural Maintenance system, however, the two system must still be aligned and the figures as per the C-Schedule is not a true reflection of the monthly figures.

The municipality did engage with both Service Providers and all parties are currently busy to align figures and a new C-Schedule with the correct figures will be drafted and submitted in due course

The table below indicates revenue and expenditure by vote.

Annexure B – Table C3

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE MAYOR COUNCIL		371	388	388	—	204	323	(120)	-37.0%	388
Vote 2 - MUNICIPAL MANAGER		1,398	1,708	1,708	229	1,990	1,423	567	39.9%	1,708
Vote 3 - CORPORATE SERVICES		1,897	3,231	3,460	9	1,159	2,884	(1,724)	-59.8%	3,460
Vote 4 - FINANCIAL SERVICES		148,342	94,696	411,976	294	343,030	340,980	2,050	0.6%	411,976
Vote 5 - COMMUNITY SERVICES: COMM DEV		11,414	46,372	18,627	133	23,483	15,523	7,961	51.3%	18,627
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		3,786	1,852	3,879	12	2,157	3,232	(1,075)	-33.3%	3,879
Vote 7 - INFRASTRUCTURE;ENG TECHNICAL		247,345	337,637	383,189	29	193,846	318,919	(125,074)	-39.2%	383,189
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 Revenue by Vote	2	414,552	485,883	823,227	706	565,869	683,284	(117,415)	-17.2%	823,227
Expenditure by Vote	1									
Vote 1 - EXECUTIVE MAYOR COUNCIL		10,936	12,914	14,231	1,057	10,381	11,859	(1,478)	-12.5%	14,231
Vote 2 - MUNICIPAL MANAGER		12,569	11,597	12,929	979	9,592	10,774	(1,183)	-11.0%	12,929
Vote 3 - CORPORATE SERVICES		27,786	30,030	33,726	994	14,283	28,105	(13,822)	-49.2%	33,726
Vote 4 - FINANCIAL SERVICES		60,796	50,595	62,138	3,289	34,937	51,781	(16,844)	-32.5%	62,138
Vote 5 - COMMUNITY SERVICES: COMM DEV		29,342	63,969	72,040	1,477	15,734	60,033	(44,299)	-73.8%	72,040
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		9,427	11,489	13,483	828	8,334	11,236	(2,902)	-25.8%	13,483
Vote 7 - INFRASTRUCTURE;ENG TECHNICAL		268,255	274,163	317,648	25,141	184,479	264,707	(80,228)	-30.3%	317,648
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 Expenditure by Vote	2	419,112	454,758	526,195	33,766	277,740	438,496	(160,756)	-36.7%	526,195
Surplus/ (Deficit) for the year	2	(4,560)	31,125	297,033	(33,061)	288,129	244,788	43,341	17.7%	297,033

Reasons for variances above/under 10%

The municipality has moved the billing of service to the Rural Maintenance system, this has resulted in a portion of the billing taken place in the Promun 3 Financial System and the rest in the Rural Maintenance system, however, the two system must still be aligned and the figures as per the C-Schedule is not a true reflection of the monthly figures.

The municipality did engage with both Service Providers and all parties are currently busy to align figures and a new C-Schedule with the correct figures will be drafted and submitted in due course

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. Errors have been submitted to the Service Provider

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		329	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES		(1,048)	1,800	1,800	55	4,478	1,500	2,978	199%	1,800
Vote 5 - COMMUNITY SERVICES: COMM DEV		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE;ENG TECHNICAL		10,997	26,322	65,589	-	6,513	54,657	(48,144)	-88%	65,589
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	10,356	28,122	67,389	55	10,991	56,157	(45,166)	-80%	67,389
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE MAYOR COUNCIL		(342)	-	-	-	-	-	-	-	-
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		786	-	3,732	-	-	3,110	(3,110)	-100%	3,732
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	444	-	3,732	-	-	3,110	(3,110)	-100%	3,732
Total Capital Expenditure		10,800	28,122	71,121	55	10,991	59,267	(48,276)	-81%	71,121
Capital Expenditure - Functional Classification										
Governance and administration		(264)	1,800	1,800	55	81	1,500	(1,419)	-95%	1,800
Executive and council		(264)	-	-	-	-	-	-	-	-
Finance and administration		-	1,800	1,800	55	81	1,500	(1,419)	-95%	1,800
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		329	-	-	-	-	-	-	-	-
Planning and development		329	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10,735	26,322	69,321	-	10,911	57,767	(46,857)	-81%	69,321
Energy sources		-	-	-	-	-	-	-	-	-
Water management		1,294	-	1,627	-	-	1,356	(1,356)	-100%	1,627
Waste water management		9,441	26,322	67,694	-	10,911	56,411	(45,501)	-81%	67,694
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	10,800	28,122	71,121	55	10,991	59,267	(48,276)	-81%	71,121
Funded by:										
National Government		10,735	26,322	60,765	-	7,087	50,638	(43,550)	-86%	60,765
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		10,735	26,322	60,765	-	7,087	50,638	(43,550)	-86%	60,765
Borrowing	6	78	-	-	-	-	-	-	-	-
Internally generated funds		(13)	1,800	10,356	55	3,904	8,630	(4,726)	-55%	10,356
Total Capital Funding		10,800	28,122	71,121	55	10,991	59,267	(48,276)	-81%	71,121

Project and Capital expenditure progress is discussed in the Infrastructure Committee meetings

CASH FLOW STATEMENT ON 30 April 2025

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

Description	Ref	2023/24	Budget Year 2024/25							
		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		32,051	55,018	55,637	10,800	10,800	46,364	(35,564)	-77%	55,637
Service charges		109,524	205,264	205,017	–	–	170,848	(170,848)	-100%	205,017
Other revenue		190,015	4,096	65,696	11,882	667,597	35,952	631,645	1757%	65,696
Transfers and Subsidies - Operational		113,949	79,315	368,436	11,040	365,696	215,475	150,221	70%	368,436
Transfers and Subsidies - Capital		2,285	26,322	36,322	–	–	30,268	(30,268)	-100%	36,322
Interest		–	4,425	11,925	–	–	9,938	(9,938)	-100%	11,925
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(570,506)	(330,744)	(442,473)	(22,845)	(240,111)	(256,227)	(16,117)	6%	(442,473)
Interest		(3,384)	(17,225)	(19,783)	–	–	(16,486)	(16,486)	100%	(19,783)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(126,066)	26,472	280,778	10,877	803,982	236,132	(567,851)	-240%	280,778
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		1,710	–	(220)	–	(1,710)	(1,425)	(285)	20%	(220)
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(13,118)	(28,122)	(71,121)	–	(13,118)	(35,560)	(22,443)	63%	(71,121)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(11,408)	(28,122)	(71,341)	–	(14,828)	(36,985)	(22,158)	60%	(71,341)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		(1,274)	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		731	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(543)	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD										
		(138,017)	(1,650)	209,436	10,877	789,155	199,147			209,436
Cash/cash equivalents at beginning:		46,846	4,242	44,220		44,220	44,220			44,220
Cash/cash equivalents at month/year end:		(91,171)	2,592	253,657	10,877	833,375	243,367			253,657

Notes on the Cash Flow Statement

The municipality has moved the billing of service to the Rural Maintenance system, this has resulted in a portion of the billing taken place in the Promun 3 Financial System and the rest in the Rural Maintenance system, however, the two system must still be aligned and the figures as per the C-Schedule is not a true reflection of the monthly figures.

The municipality did engage with both Service Providers and all parties are currently busy to align figures and a new C-Schedule with the correct figures will be drafted and submitted in due course

Bank Reconciliation

Nama Khoi Municipality (NC062)
Bank Reconciliation Report

CashBook : - NEDBANK 2024/2025		Processing Month :10	Statement Date :5/14/2025 12:00:00
Reconciliation Summary			
Cashbook Opening Balance	✔	14,587,604.50	
Payments for Period		--35,388,737.49	
Receipts for Period	✔	22,744,183.95	
Item/Cashbook	✔	1,943,050.96	
Uncleared Payments	✔	202,780.87	
Uncleared Receipts	✔	0.00	
	✔	-814,703.93	
Unknown Items			
Sub Total	✔	1,331,127.90	
Statement Balance	✔	-1,331,127.90	
Difference			0

Notes on Bank Reconciliation

It must be noted that the municipality Ring-Fenced has been operational since 13 March 2025, certain reconciliations must still be done, the ring-fenced bank reconciliation will be added with the next month submission.

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 2025.

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

	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	4,363	2,924	2,743	2,232	2,289	2,209	1,845	114,847	133,452
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,423	4,198	4,619	4,772	2,909	2,141	1,013	88,736	115,810
Receivables from Non-exchange Transactions - Property Rates	1400	2,180	1,632	1,480	1,335	1,232	683	3,000	73,881	85,423
Receivables from Exchange Transactions - Waste Water Management	1500	945	802	741	635	615	594	565	26,990	31,888
Receivables from Exchange Transactions - Waste Management	1600	1,359	1,214	1,157	992	980	967	942	55,189	62,802
Receivables from Exchange Transactions - Property Rental Debtors	1700	14	13	12	11	10	10	10	397	477
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	247	239	228	181	171	172	166	17,050	18,454
Total By Income Source	2000	16,531	11,021	10,980	10,157	8,207	6,777	7,542	377,091	448,307
2023/24 - totals only		36526138	8721348	7102698	5951040	6013896	5501310	6786591	335945995	412,549
Debtors Age Analysis By Customer Group										
Organs of State	2200	1,092	782	628	560	386	402	1,827	6,206	11,883
Commercial	2300	6,174	4,262	4,809	4,911	3,283	2,454	1,535	106,827	134,255
Households	2400	9,265	5,978	5,544	4,686	4,538	3,920	4,181	264,057	302,168
Other	2500	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	16,531	11,021	10,980	10,157	8,207	6,777	7,542	377,091	448,307

The municipality has moved the billing of service to the Rural Maintenance system, this has resulted in a portion of the billing taken place in the Promun 3 Financial System and the rest in the Rural Maintenance system, however, the two system must still be aligned and the figures as per the C-Schedule is not a true reflection of the monthly figures.

The municipality did engage with both Service Providers and all parties are currently busy to align figures and a new C-Schedule with the correct figures will be drafted and submitted in due course

Revenue Enhancement Initiatives/Progress

The municipality has the Syntell revenue enhancement programme that includes the TID rollover, meter replacement, bulk meters, green energy initiatives, etc

New Meters report							
Transaction Month	01 July 2023	01 December 2024	01 January 2025	01 February 2025	01 March 2025	01 April 2025	Total
Total Units Value (rands)	31,707	491,009	416,560	437,519	471,759	420,811	4,610,872
Replace Meters Report							
Transaction Month	01 July 2023	01 December 2024	01 January 2025	01 February 2025	01 March 2025	01 April 2025	Total
Total Value(Vat.Incl)	14,995	32,391	25,202	32,956	50,572	49,594	502,975

Notes on the Table and Graph above

The municipality managed to collect R5.1 million in extra money with the installation of pre-paid electricity meters at bypassed meters.

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 2025.

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	3,018	1,899	—	—	—	2	236	223,919	229,073	223,722
Bulk Water	0200	—	—	—	—	—	—	—	225,737	225,737	226,737
PAYE deductions	0300	—	—	—	—	—	—	—	—	—	—
VAT (output less input)	0400	—	—	—	—	—	—	—	—	—	—
Pensions / Retirement deductions	0500	—	—	—	—	—	—	—	—	—	—
Loan repayments	0600	—	—	—	—	—	—	—	—	—	—
Trade Creditors	0700	2,919	2,748	84	4,425	78	—	5,755	2,767	18,777	6,839
Auditor General	0800	—	—	—	—	724	—	—	889	1,613	2,389
Other	0900	—	—	—	4	—	0	2	—	7	1
Medical Aid deductions											
Total By Customer Type	1000	5,937	4,647	84	4,429	803	2	5,993	453,313	475,207	459,689

Creditors Analysis

Please note creditors' report is subject to correction

From the creditors' age analysis, the municipality has two main creditors: ESKOM and Vaal Central Water.

The municipality applied for the Debt Relief Program and was successful in the application, furthermore, payments have been made in consultation with ESKOM; The municipality received the approved letter for the first 1/3 of the Eskom Debt to be written off.

The municipality has payment agreements with other creditors.

The municipality awaits a final decision on debt write-off proposals between Vaal Central Water and the municipality will partake in the Water Incentive Scheme starting in July 2025.

The municipality has moved the billing of service to the Rural Maintenance system, this has resulted in a portion of the billing taken place in the Promun 3 Financial System and the rest in the Rural Maintenance system, however, the two system must still be aligned and the figures as per the C-Schedule is not a true reflection of the monthly figures.

The municipality did engage with both Service Providers, and all parties are currently busy aligning figures, and a new C-Schedule with the correct figures will be drafted and submitted in due course

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		A	B	C						D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		6,068	6,058	6,399	460	5,143	5,332	(190)	-4%	6,399	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	
Medical Aid Contributions		27	-	45	9	81	38	43	115%	45	
Motor Vehicle Allowance		24	-	97	8	81	81	-	-	97	
Cellphone Allowance		775	734	715	54	588	596	(8)	-1%	715	
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		445	490	405	35	287	338	(51)	-15%	405	
Sub Total - Councillors			7,340	7,282	7,661	566	6,180	6,385	(205)	-3%	7,661
% increase		4		-0.8%	4.4%						4.4%
Senior Managers of the Municipality											
Basic Salaries and Wages	3	2,688	4,856	4,880	325	2,005	4,067	(2,062)	-51%	4,880	
Pension and UIF Contributions		4	13	13	1	5	11	(5)	-48%	13	
Medical Aid Contributions		-	-	0	-	-	-	-	-	0	
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		199	856	317	-	317	264	53	20%	317	
Motor Vehicle Allowance		370	558	558	60	400	465	(65)	-14%	558	
Cellphone Allowance		32	95	109	13	40	90	(51)	-56%	109	
Housing Allowances		142	142	142	12	122	118	4	3%	142	
Other benefits and allowances		47	1	1	0	0	1	(0)	-50%	1	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards	-	-	-	-	-	-	-	-	-		
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-	
Entertainment		-	-	-	-	-	-	-	-	-	
Scarcity		197	556	556	40	253	463	(211)	-45%	556	
Acting and post related allowance		-	-	-	-	-	-	-	-	-	
In kind benefits		-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality	4	3,679	7,076	6,575	451	3,142	5,479	(2,337)	-43%	6,575	
% increase			92.3%	78.7%						78.7%	
Other Municipal Staff											
Basic Salaries and Wages	2	58,932	61,967	65,453	5,001	49,408	54,544	(5,137)	-9%	65,453	
Pension and UIF Contributions		9,156	9,226	9,450	676	6,779	7,875	(1,096)	-14%	9,450	
Medical Aid Contributions		2,885	4,073	5,962	372	3,427	4,969	(1,541)	-31%	5,962	
Overtime		8,834	8,386	9,397	902	8,159	7,831	328	4%	9,397	
Performance Bonus		4,093	4,798	5,080	330	3,562	4,233	(671)	-16%	5,080	
Motor Vehicle Allowance		1,761	2,995	4,055	254	2,937	3,380	(443)	-13%	4,055	
Cellphone Allowance		198	230	253	23	186	211	(25)	-12%	253	
Housing Allowances		754	687	704	50	526	587	(61)	-10%	704	
Other benefits and allowances		2,918	2,608	3,119	178	2,546	2,600	(53)	-2%	3,119	
Payments in lieu of leave		108	1,500	1,807	8	1,377	1,506	(129)	-9%	1,807	
Long service awards		552	150	414	26	371	345	26	7%	414	
Post-retirement benefit obligations		814	1,381	1,381	-	-	1,151	(1,151)	-100%	1,381	
Entertainment		-	-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	-	
Acting and post related allowance		565	536	858	136	837	715	123	17%	858	
In kind benefits		-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff		4	91,569	98,536	107,934	7,959	80,115	89,945	(9,830)	-11%	107,934
% increase				7.6%	17.9%						17.9%
Total Parent Municipality			102,588	112,895	122,171	8,976	89,437	101,809	(12,372)	-12%	122,171

Employee-related cost to total expenditure –

The municipality has moved the billing of service to the Rural Maintenance system, this has resulted in a portion of the billing taken place in the Promun 3 Financial System and the rest in the Rural Maintenance system, however, the two system must still be aligned and the figures as per the C-Schedule is not a true reflection of the monthly figures.

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Summary - Quarter 1					Summary - Quarter 2					Summary - Quarter 3				
		R - Billing not collected	Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing	Collection	R - Billing not collected	% Collection	Q1
			81%	81%	72,420,642	49,306,492	23,114,150	68%	68%	54,881,230	29,406,161	25,475,069	54%	54%
			90%	90%	58,170,874	45,602,696	12,568,178	78%	78%	44,106,414	27,284,062	16,822,352	62%	62%
			71%	71%	17,876,187	15,870,360	2,005,827	89%	89%	12,108,628	6,994,845	5,113,783	58%	58%
			109%	109%	24,683,667	19,915,299	4,768,367	81%	81%	19,140,115	12,509,025	6,631,090	65%	65%
			70%	70%	17,012,298	7,680,778	9,331,521	45%	45%	15,031,285	5,907,106	9,124,179	39%	39%
			52%	52%	5,701,215	2,773,586	2,927,629	49%	49%	3,839,520	1,980,147	1,859,373	52%	52%
			52%	52%	7,147,275	3,066,469	4,080,806	43%	43%	4,761,682	2,015,037	2,746,645	42%	42%

Notes on table above

The municipality has moved the billing of service to the Rural Maintenance system, this has resulted in a portion of the billing taken place in the Promun 3 Financial System and the rest in the Rural Maintenance system, however, the two system must still be aligned and the figures as per the C-Schedule is not a true reflection of the monthly figures.

The municipality did engage with both Service Providers and all parties are currently busy to align figures and a new C-Schedule with the correct figures will be drafted and submitted in due course



National Treasury
Municipal Debt Relief
MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Province		
NC		
Code	District	Code Description
NC062	Namakwa	Nama Khoi

Monthly Performance Report																																																
Municipal Details			Part A						Part B						Part C				Part D				Part C								Maximization of Revenue Base				Part E												Part F	
			Eskom And Bulk water current account						Compliance with a funded MTREF						FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges												Oversight												Compliance Status	
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score				
1.July	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	98%	Non Compliance	
2.August	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Red	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Non Compliance	
3.September	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Red	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	98%	Non Compliance		
4.October	Nama Khoi	NC062	Red	Yes	Yes	Yes	Yes	Yes	Red	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Red	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Non Compliance		
5.November	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Red	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	98%	Non Compliance		
6.December	Nama Khoi	NC062	Yes	Red	Yes	Yes	Red	Yes	Red	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Red	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	93%	Non Compliance		
7.January	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Red	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Red	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Red	Yes	Yes	Yes	Yes	Yes	Yes	No	93%	Non Compliance		
8.February	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Red	Yes	Yes	Yes	Yes	Yes	No	93%	Non Compliance		
9.March	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Red	Yes	Yes	Yes	Yes	Yes	No	88%	Non Compliance			
10.April	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	Red	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Non Compliance			

Notes on the table above

The municipality is still compliant with the debt relief with a few exceptions, however, the municipality does have a funded budget plan that is monitored every month and progress is submitted to the various departments. The municipality is also having challenges with the Water Board, but the municipality has been invited to apply for the Water Incentive Scheme; the municipality has also experienced system issues, which resulted in some of the reports not available.

NAMA KHOI MUNICIPALITY VAT 201 VAT REG. 4890198585 VAT CATEGORY: C ACCOUNTING BASE : PAYMENT BASE VAT RECONCILIATION Financial Year : 2024/2025 PERIOD : APRIL 2025											
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		Other and imported services	VAT Value	Control
	12	VAT JUNE		14,503,581.04	1,891,771.44	4,079,811.71	1,601,127.28		2,012,647.20	3,904,418.64	
	1	VAT JUL		23,073,279.76	3,009,558.23	36,572,677.85	84,869.58			3,009,558.23	
	2	VAT AUGUST		13,589,064.78	1,772,486.71	3,308,000.00	209,474.33			1,772,486.71	
	3	VAT SEPTEMBER		19,628,923.35	2,560,294.35	28,298,839.81	193,164.74			2,560,294.35	
	4	VAT OCT		14,801,950.69	1,930,689.22	7,970,586.04	233,262.13			1,930,689.22	
	5	VAT NOV		25,975,674.99	3,388,131.52	5,161,871.12	257,047.44			3,388,131.52	
	6	VAT DEC		25,570,630.73	3,335,299.66	23,691,991.23	178,406.37			3,335,299.66	
	7	VAT JAN		12,660,997.99	1,651,434.52	3,075,579.96	230,636.22			1,651,434.52	
	8	VAT FEB		24,884,783.99	3,245,841.39	4,413,344.89	164,851.28			3,245,841.39	
	9	VAT MARCH		10,004,764.94	1,304,969.34	285,201,535.27	19,633.49			1,304,969.34	
Total Amount			R -	R 184,693,652.25	R 24,090,476.38	R 401,774,237.88	R 3,172,472.86	R -		R 26,103,123.58	
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 (-)
	12	VAT JUNE	5,479,462.04	714,712.44	12,369,199.06	1,613,373.79			13,547.45	2,341,633.68	1,562,784.96
	1	VAT JUL	257,582.21	33,597.68	27,784,403.96	3,624,052.69				3,657,650.37	-648,092.14
	2	VAT AUGUST	0.00		17,381,009.00	2,267,088.13				2,267,088.13	-494,601.42
	3	VAT SEPTEMBER	0.00		15,824,576.15	2,064,075.15				2,064,075.15	-496,219.20
	4	VAT OCT	2,915,300.60	380,256.60	23,094,577.76	3,012,336.23				3,392,592.83	-1,461,903.61
	5	VAT NOV	4,214,849.21	549,762.94	18,972,401.92	2,474,661.12				3,024,424.06	-363,707.46
	6	VAT DEC	2,110,555.13	275,289.80	32,678,587.83	4,262,424.50				4,537,714.36	-1,202,414.64
	7	VAT JAN	789,011.78	102,914.58	17,394,157.79	2,268,803.19				2,371,717.77	-720,283.25
	8	VAT FEB	0.00		18,011,852.31	2,349,372.04				2,349,372.04	896,469.35
	9	VAT MARCH	2,289,620.10	298,646.10	6,598,355.15	860,655.02				1,159,301.12	145,668.22
Total Amount			R 18,056,381.07	R 2,355,180.14	R 190,109,120.93	R 24,796,841.86	R -	R -	R 13,547.45	R 27,165,569.45	-R 1,062,445.87
VAT Reconciliation											
OPENING BALANCE 01/07/24											572,051.45
TOTAL OUTPUT TAX											-26,103,123.58
TOTAL INPUT TAX											27,165,569.45
REFUNDS DURING THE YEAR											-5,099,346.51
PAYMENTS DURING THE YEAR											3,464,849.19
VAT PAYABLE/ REFUNDABLE											0.00
CLOSING BALANCE 30/04/25											-0.00

NAMA KHOI LOCAL MUNICIPALITY Financial Year: 2024/2025 Consolidated Report on Various Deposits Period: YTD ended 30 APRIL 2025 Nedbank: Various Own Funding Accounts					
Description	Loan (Fleet)	Equitable Share	Car Allowance	Interest	Total
<i>Opening Balance 01 July 2024</i>	<i>14,963,123.84</i>	<i>0.00</i>	<i>2,000.72</i>	<i>5,679,764.75</i>	<i>20,644,889.31</i>
Security Against Loan Balance : 01 July 2024	14,963,123.84			5,000,000.00 679,764.75	5,000,000.00 15,642,888.59
<i>Receipts</i>	<i>18,000,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>31,710,368.62</i>	<i>49,710,368.62</i>
Deposits	Jul			23,412,804.32	23,412,804.32
Deposits	August			412,029.60	412,029.60
Deposits	September			368,674.55	368,674.55
Deposits	October			299,233.19	299,233.19
Deposits	November			252,697.12	252,697.12
Deposits	December			205,822.40	205,822.40
Deposits	January	8,000,000.00		891,706.26	8,891,706.26
Deposits	February			1,719,701.20	1,719,701.20
Deposits	March	10,000,000.00		138,417.40	10,138,417.40
Deposits	April			4,009,282.58	4,009,282.58
<i>Withdrawal</i>	<i>Withdrawa</i>	<i>-18,000,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>-27,677,959.42</i>
Monthly operational needs	Jul			-7,000,000.00	-7,000,000.00
Monthly operational needs	August			-5,500,000.00	-5,500,000.00
Monthly operational needs	September			-10,000,000.00	-10,000,000.00
Monthly operational needs	October	-8,000,000.00		-2,100,000.00	-10,100,000.00
Monthly operational needs	November				-
Monthly operational needs	December				-
Monthly operational needs	January				-
Monthly operational needs	February	-10,000,000.00			-10,000,000.00
Monthly operational needs	March			-3,077,959.42	-3,077,959.42
<i>Closing Balance: 30 APRIL 2025</i>	<i>14,963,123.84</i>	<i>0.00</i>	<i>2,000.72</i>	<i>9,712,173.95</i>	<i>24,677,298.51</i>

NAMA KHOI LOCAL MUNICIPALITY						
GRANTS AND SUBSIDIES FOR THE YEAR ENDED 30 APRIL 2025						
	OPENING BALANCE R	GRANTS RECEIVED R	GRANTS REPAID R	TRANSFERRED TO REVENUE (OPERATING) R	TRANSFERRED TO REVENUE (CAPITAL) R	CLOSING BALANCE R
NATIONAL GOVERNMENT						
Finance Management Grant (FMG)	-	3,000,000	-	(2,770,174)		229,826
Municipal Infrastructure Grant (MIG)	11,856	7,710,000	(11,856)	(1,532,521)		6,177,479
Expanded Public Works Programme (EPWP)	-	1,890,000		(1,990,097)		(100,097)
Integrated National Electrification Programme (INEP)	-					-
Water Service Infrastructure Grant (WSIG)	15,484,283	5,000,000	(5,484,283)	(4,863,075)		10,136,925
Total	15,191,575	17,600,000	(5,496,139)	(11,155,867)	-	16,444,133
PROVINCIAL GOVERNMENT						
Libraries, Archives and Museums	512,797	1,635,000		(1,120,671)	-	1,027,126
LG SETA	228,576	-	-	-	-	228,576
Swimming Pool	450,000	-	-	-	-	450,000
Drought Relief	817,356	-	-	(817,356)	-	-
Municipal Disaster Response Grant		24,444,000		(1,496,920)		22,947,080
Housing	1,465,273		-	-	-	1,465,273
Total	3,473,902	26,079,000	-	(3,434,947)	-	26,118,055
OTHER GRANT PROVIDERS						
Donations	-		-	-		-
Total	-	-	-	-	-	-
ALL SPHERES OF GOVERNMENT	18,665,477	43,679,000	(5,496,139)	(14,590,814)	-	42,562,188

Notes on the above tables

VAT reports show the municipality either has tax obligations or tax refunds on a monthly basis, the more payments the municipality the likelihood of a refund is more, however, it also means that the municipality received less cash from consumers, meaning a decline in collection rate.

Interest report shows the various call accounts the municipality has, where interest from grants is transferred and used for operational needs

Grant reports show the movement of expenditure and income received for the different grants

Rural Maintenance Activities

Please find the following items completed and/or already underway since the commencement of Rural's involvement in Nama Khoi:

Nama Khoi's financial base line determination has been completed and signed off pertaining to the water and electricity services;

Electricity cost of supply (CoS) study conducted and completed. The study was submitted to NERSA together with NK's annual timeous tariff application; Water cost of supply study is already underway;

A considerable number of larger electricity user metering has been identified as erroneous and remedied;

New connection amounts were historically erroneously calculated; Rural has implemented processes to stop erroneous invoicing whilst new policies are being drafted;

Unmetered electricity users are in process of being remedied;

It has been determined that NK did not have free and unfettered access to its own electricity metering information. This is in process of being corrected;

Prepaid meters were identified which is not on Nama Khoi's supply group being 3,753 electricity meters and 88 water meters;

Services were identified for which there was no contract. Such services were terminated [UPS Customers] and Green Energy Trading customers;

Historically, it was cumbersome for a customer to register queries and complaints. This has been addressed through the implementation of a new customer care system where all interactions are traceable via the unique reference numbers;

Critical infrastructure projects (water and electricity) have been identified to reduce costs, safeguard supplies in addition to conducting the relevant feasibility studies;

Electricity (787) and water (193) network asset audits in progress;

Check water (16) and electricity (606) metering has been deployed with process ongoing;

Existing remote meters (325) made operational again with unfettered access now possible by NK;

2 x Minisubstations were saved through the quick delivery of transformer oil from Rural's strategic stores;

Officials of the municipality exposed to good work ethics and guidance;

Network diagrams and infrastructure plans have been compiled and made available to NK technical staff ;

Additional vehicles have been made available to NK officials at no cost;

Emergency tools and materials have been provided to NK officials;

Remote terminals have been provided to meter readers negating the need for hand written meter readings and subsequent errors;

Training courses (213 courses provided being working on heights, operating regulations for high voltage systems and new technology systems have been provided to NK officials;

Public communications channels (Radio, Facebook and the official NK website) has been set up and is in regular use, disseminating information to communities;

All billed municipal revenue is now collected through one consolidated, easy to understand invoice;

NK's revenue stream has been normalised after the material dip experienced in December 2024 and January 2025;

Non conformances and concerns pertaining NK operations has been identified and is currently in process of being addressed;

Banking for NK revenue's so billed, has been realised as follows:

1. January 2025 R16.588m
2. February 2025 R14.107m
3. March 2025 R18.464m
4. April 2025 R21.613m

Rebuilding and renovation of new customer care complex is 95% complete;

Investment to date by Rural as on 30 April 2025 amounted to R25.445m. This amount is irrelevant as Rural is only paid from the additional revenues banked.

Rural has to date not been paid anything. First invoices are only expected around July / August 2025;

The following new systems have been installed, activated and now in use:-

Meter reading application;

Meter management system;

Vending system;

Customer web portal;

Fault desk

SMS functionality;

Network asset register;

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 improved on:

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

Distribution of correct consumer accounts and also the timely correction of errors should they occur.

Updated and verified indigent register.

Replacement of faulty meters needs to be fast-tracked.

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

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 improved on:

Cost containment measures and controls must be adhered to.

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

Should get a balance between technology and manual labour.

Must ensure 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 had some problems since changing billing systems, with C-Schedule and data strings not illustrating the correct information. The municipality did approach the Service Providers, and reconciliation and alignment between the systems are still underway. The municipality also had issues with the timeously submission of customers' accounts.

Rural Maintenance progress reports can be submitted on request

Syntell Revenue Enhancement process can be submitted on request

The municipality has not submitted the required reports that are impacted by the billing data.

The municipality has not submitted the SCM required documents as a result of the unit currently being understaff

Circular 124 Debt Relief

The monthly monitoring tool is submitted.

It must be noted that the municipality will enter into the Water Incentive Scheme with Vaal Central Water.

Funded Budget Plan and Cost Containment Report

Progress on the Funded Budget is completed as required, report will be submitted as required.

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, Jan I Swartz 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 2025 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

A signed Quality Certificate is a separate document due to the document signed by the CFO, Municipal Manager, and Mayor Manually

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 31days 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