



Nama Khoi Municipality

14 April 2025

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING
31 March 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 Kritzingler the Mayor of the municipality and the relevant Provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the financial affairs for that month and the financial year up to the end of that month:

2. STRATEGIC OBJECTIVE

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

For the reporting period ended 31 March 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 31 March 2025

This report is based on financial information, as of 31 March 2025, and is available during preparation.

The financial results for the period ended 31 March 2025 are summarised as follows:

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

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Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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										
Exchange Revenue										
Service charges - Electricity		119,203	120,611	141,221	3,285	114,092	105,308	8,783	8%	141,221
Service charges - Water		44,151	57,879	58,676	(27)	27,613	43,640	(16,027)	-37%	58,676
Service charges - Waste Water Management		14,869	21,429	21,648	57	9,729	16,236	(6,507)	-40%	21,648
Service charges - Waste management		17,169	25,847	25,847	1	10,902	19,385	(8,484)	-44%	25,847
Sale of Goods and Rendering of Services		2,240	3,922	4,204	10	342	3,153	(2,811)	-89%	4,204
Agency services		100	94	94	-	-	70	(70)	-100%	94
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21,773	22,299	22,299	-	13,814	16,725	(2,910)	-17%	22,299
Interest from Current and Non Current Assets		4,322	4,425	16,219	20	738	9,643	(8,905)	-92%	16,219
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		1,129	1,253	1,253	-	693	940	(246)	-26%	1,253
Rental from Fixed Assets		2,008	3,399	3,399	8	1,126	2,549	(1,423)	-56%	3,399
Licence and permits		1,970	1,664	3,854	87	2,177	2,891	(713)	-25%	3,854
Operational Revenue		1,963	408	553	7	386	415	(29)	-7%	553
Non-Exchange Revenue										
Property rates		50,992	57,427	57,427	5	33,891	43,070	(9,179)	-21%	57,427
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		587	603	608	0	4	456	(452)	-99%	608
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		113,328	73,321	339,364	284,058	339,480	254,523	84,958	33%	339,364
Interest		5,678	4,392	4,392	-	740	3,294	(2,554)	-78%	4,392
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		529	-	-	-	1,008	-	1,008	#DIV/0!	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		(2)	60,588	60,588	-	-	45,441	(45,441)	-100%	60,588
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)										
		402,009	459,561	761,644	287,510	556,735	567,738	(11,003)	-2%	761,644
Expenditure By Type										
Employee related costs		95,248	105,613	114,509	8,208	74,847	85,882	(11,035)	-13%	114,509
Remuneration of councillors		7,340	7,282	7,661	580	5,614	5,746	(132)	-2%	7,661
Bulk purchases - electricity		109,867	125,880	135,000	2,700	98,731	101,250	(2,519)	-2%	135,000
Inventory consumed		36,429	50,096	50,221	531	26,250	37,666	(11,416)	-30%	50,221
Debt impairment		39,208	22,200	39,000	-	-	29,250	(29,250)	-100%	39,000
Depreciation and amortisation		37,220	72,392	72,392	-	-	54,294	(54,294)	-100%	72,392
Interest		43,001	17,225	19,783	-	3,180	14,837	(11,657)	-79%	19,783
Contracted services		20,685	22,216	41,360	1,540	17,211	31,020	(13,808)	-45%	41,360
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		15	1,000	1,000	-	-	750	(750)	-100%	1,000
Operational costs		24,820	27,434	35,545	1,056	18,170	26,659	(8,489)	-32%	35,545
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		9,724	3,421	9,724	-	-	7,293	(7,293)	-100%	9,724
Total Expenditure										
		423,556	454,758	526,195	14,614	244,003	394,646	(150,643)	-38%	526,195
Surplus/(Deficit)										
		(21,547)	4,803	235,450	272,896	312,732	173,092	139,640	0	235,450
Transfers and subsidies - capital (monetary allocations)		12,543	26,322	60,765	2,789	8,428	45,574	(37,146)	(0)	60,765
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions										
		(9,004)	31,125	296,215	275,685	321,160	218,666	102,494	0	296,215
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax										
		(9,004)	31,125	296,215	275,685	321,160	218,666	102,494	0	296,215
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality										
		(9,004)	31,125	296,215	275,685	321,160	218,666	102,494	0	296,215
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year										
		(9,004)	31,125	296,215	275,685	321,160	218,666	102,494	0	296,215

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March								
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	3,284,620	114,091,706	105,308,269	8,783,437	
Service charges - Water	44,150,822	57,879,354	58,675,664	-	26,562	27,612,958	43,640,249	- 16,027,291
Service charges - Waste Water Management	14,869,120	21,428,961	21,647,671	57,144	9,728,599	16,235,757	- 6,507,158	
Service charges - Waste management	17,168,608	25,847,033	25,847,033	545	10,901,671	19,385,271	- 8,483,600	
Sale of Goods and Rendering of Services	2,240,179	3,922,066	4,204,211	10,130	342,234	3,153,177	- 2,810,943	
Agency services	100,021	93,786	93,786	-	-	70,344	- 70,344	
Interest earned from Receivables	21,773,415	22,299,427	22,299,427	-	13,814,473	16,724,565	- 2,910,092	
Interest from Current and Non Current Assets	4,321,711	4,425,355	16,218,944	19,633	738,429	9,643,083	- 8,904,654	
Rent on Land	1,128,620	1,252,978	1,252,978	-	693,446	939,735	- 246,289	
Rental from Fixed Assets	2,008,270	3,399,035	3,399,035	7,790	1,125,939	2,549,295	- 1,423,356	
Licence and permits	1,970,022	1,664,099	3,854,044	86,553	2,177,083	2,890,548	- 713,465	
Operational Revenue	1,962,690	408,205	552,914	7,442	385,705	414,684	- 28,979	
Property rates	50,991,845	57,426,530	57,426,530	4,987	33,891,193	43,069,878	- 9,178,685	
Fines, penalties and forfeits	586,821	603,022	607,809	46	4,089	455,859	- 451,770	
Transfers and subsidies - Operational	113,328,179	73,321,000	339,363,535	284,057,966	339,480,142	254,522,637	84,957,505	
Interest	5,677,968	4,391,925	4,391,925	-	739,639	3,293,946	- 2,554,307	
Operational Revenue	528,901	-	-	-	1,007,790	-	- 1,007,790	
Other Gains	- 1,773	60,588,000	60,588,000	-	-	45,441,000	- 45,441,000	
Total Revenue (excluding capital transfers and contributions)	402,008,658	459,561,281	761,644,468	287,510,294	556,735,096	567,738,297	- 11,003,201	

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.

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March							
Description	2023/24	Budget Year 2024/25					
Expenditure By Type							
Employee related costs	95,247,662	105,612,784	114,509,105	8,207,956	74,846,959	85,881,825	- 11,034,866
Remuneration of councillors	7,340,041	7,282,094	7,661,429	579,507	5,614,023	5,746,077	- 132,054
Bulk purchases - electricity	109,867,151	125,880,000	135,000,000	2,700,422	98,731,164	101,250,000	- 2,518,836
Inventory consumed	36,429,467	50,096,000	50,221,000	530,805	26,249,661	37,665,747	- 11,416,086
Debt impairment	39,207,528	22,200,000	39,000,000	-	-	29,249,991	- 29,249,991
Depreciation and amortisation	37,219,581	72,391,567	72,391,567	-	-	54,293,679	- 54,293,679
Interest	43,000,767	17,225,338	19,782,776	-	3,180,202	14,837,085	- 11,656,883
Contracted services	20,684,515	22,215,720	41,359,515	1,539,973	17,211,476	31,019,634	- 13,808,158
Transfers and subsidies	-	-	-	-	-	-	-
Irrecoverable debts written off	14,557	1,000,000	1,000,000	-	-	749,988	- 749,988
Operational costs	24,820,197	27,434,094	35,545,129	1,055,778	18,169,701	26,658,873	- 8,489,172
Losses on Disposal of Assets	-	-	-	-	-	-	-
Other Losses	9,724,196	3,420,552	9,724,196	-	-	7,293,150	- 7,293,150
Total Expenditure	423,555,662	454,758,149	526,194,717	14,614,441	244,003,187	394,646,049	- 150,642,862

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) - M09 March

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	291	(87)	-30.0%	388
Vote 2 - MUNICIPAL MANAGER		1,398	1,708	1,708	531	1,761	1,281	481	37.5%	1,708
Vote 3 - CORPORATE SERVICES		1,897	3,231	3,460	6	1,150	2,595	(1,445)	-55.7%	3,460
Vote 4 - FINANCIAL SERVICES		148,342	94,696	411,158	284,284	342,735	305,481	37,254	12.2%	411,158
Vote 5 - COMMUNITY SERVICES: COMM DEV		11,414	46,372	18,627	110	23,351	13,970	9,380	67.1%	18,627
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		3,786	1,852	3,879	81	2,145	2,909	(764)	-26.3%	3,879
Vote 7 - INFRASTRUCTURE;ENG TECHNICAL		247,345	337,637	383,189	5,286	193,817	286,785	(92,968)	-32.4%	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	822,409	290,299	565,163	613,312	(48,149)	-7.9%	822,409
Expenditure by Vote	1									
Vote 1 - EXECUTIVE MAYOR COUNCIL		10,936	12,914	14,231	1,026	9,324	10,673	(1,349)	-12.6%	14,231
Vote 2 - MUNICIPAL MANAGER		12,569	11,597	12,929	1,268	8,612	9,697	(1,085)	-11.2%	12,929
Vote 3 - CORPORATE SERVICES		27,786	30,030	33,726	1,008	13,291	25,294	(12,003)	-47.5%	33,726
Vote 4 - FINANCIAL SERVICES		60,796	50,595	62,138	2,127	31,648	46,603	(14,955)	-32.1%	62,138
Vote 5 - COMMUNITY SERVICES: COMM DEV		29,342	63,969	72,040	1,352	14,257	54,030	(39,773)	-73.6%	72,040
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		9,427	11,489	13,483	877	7,506	10,113	(2,607)	-25.8%	13,483
Vote 7 - INFRASTRUCTURE;ENG TECHNICAL		268,255	274,163	317,648	6,957	159,364	238,236	(78,872)	-33.1%	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	14,614	244,003	394,646	(150,643)	-38.2%	526,195
Surplus/ (Deficit) for the year	2	(4,560)	31,125	296,215	275,685	321,160	218,666	102,494	46.9%	296,215

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) - M09 March

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 %
R thousands	1								Full Year Forecast
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	-	4,424	1,350	3,074	228%
Vote 5 - COMMUNITY SERVICES: COMM DEV		-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		-	-	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE:ENG TECHNICAL		10,997	26,322	65,589	1,991	6,513	49,191	(42,679)	-87%
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	1,991	10,936	50,541	(39,605)	-78%
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	-	-	2,799	(2,799)	-100%
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	-	-	2,799	(2,799)	-100%
Total Capital Expenditure		10,800	28,122	71,121	1,991	10,936	53,341	(42,404)	-79%
Capital Expenditure - Functional Classification									
Governance and administration		(264)	1,800	1,800	-	26	1,350	(1,324)	-98%
Executive and council		(264)	-	-	-	-	-	-	-
Finance and administration		-	1,800	1,800	-	26	1,350	(1,324)	-98%
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	1,991	10,911	51,991	(41,080)	-79%
Energy sources		-	-	-	-	-	-	-	-
Water management		1,294	-	1,627	-	-	1,220	(1,220)	-100%
Waste water management		9,441	26,322	67,694	1,991	10,911	50,770	(39,860)	-79%
Waste management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	10,800	28,122	71,121	1,991	10,936	53,341	(42,404)	-79%
Funded by:									
National Government		10,735	26,322	60,765	1,054	7,087	45,574	(38,487)	-84%
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	1,054	7,087	45,574	(38,487)	-84%
Borrowing	6	78	-	-	-	-	-	-	-
Internally generated funds		(13)	1,800	10,356	937	3,849	7,767	(3,918)	-50%
Total Capital Funding		10,800	28,122	71,121	1,991	10,936	53,341	(42,404)	-79%

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

CASH FLOW STATEMENT ON 31 March 2025

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

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M05 March										
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		48,287	55,018	55,637	512	33,409	41,727	(8,318)	-20%	55,637
Service charges		260,094	205,264	205,017	5,998	229,381	153,763	75,618	49%	205,017
Other revenue		10,843	4,096	65,696	28	5,732	21,080	(15,348)	-73%	65,696
Transfers and Subsidies - Operational		69,379	79,315	368,436	19,159	98,424	138,994	(40,570)	-29%	368,436
Transfers and Subsidies - Capital		20,272	26,322	36,322	-	12,710	27,242	(14,532)	-53%	36,322
Interest		30,885	4,425	11,925	-	10,818	8,944	1,874	21%	11,925
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(570,506)	(330,744)	(442,473)	(11,335)	(136,478)	(230,605)	(94,127)	41%	(442,473)
Interest		(3,384)	(17,225)	(19,783)	-	-	(14,837)	(14,837)	100%	(19,783)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(134,129)	26,472	280,778	14,363	253,997	146,309	(107,688)	-74%	280,778
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		1,710	-	(220)	-	(1,710)	(1,282)	(427)	33%	(220)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(6,141)	(28,122)	(71,121)	(2,578)	(13,118)	(17,780)	(4,662)	26%	(71,121)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4,431)	(28,122)	(71,341)	(2,578)	(14,828)	(19,062)	(4,235)	22%	(71,341)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		20,972	-	-	-	-	-	-		-
Borrowing long term/refinancing		(1,274)	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(8,208)	(74,847)	-	(74,847)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		19,698	-	-	(8,208)	(74,847)	-	74,847	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		(118,863)	(1,650)	209,436	3,577	164,323	127,247			209,436
Cash/cash equivalents at month/year end:		46,846	4,242	44,220		44,220	44,220			44,220
		(72,017)	2,592	253,657	3,577	208,543	171,467			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 :9

Reconciliation Summary

Cashbook Opening Balance	✔	8,731,124.08
Payments for Period		--31,518,221.25
Receipts for Period	✔	37,374,701.67
Item/Cashbook	✔	14,587,604.50
Uncleared Payments	✔	73,035.87
Uncleared Receipts	✔	-39,041.32
	✔	-389,969.85
Unknown Items		
Sub Total	✔	14,231,629.20
Statement Balance	✔	-14,231,629.20
Difference	✔	0.00

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 to ensure the debtors age analysis is correct.

Debtors Age Analysis - Annexure B -Table SC3

The debtor's age analysis report shown in Annexure B has been prepared based on the format required by the National Treasury. The following report shows the debtor's outstanding on 31 March 2025.

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

Debtors Age Analysis February 2025						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Debtors Age Analysis By Income Source						
Water	4,372,732	2,924,814	2,744,394	2,232,609	121,200,017	133,474,566
Electricity	7,422,867	4,198,171	4,618,677	4,781,608	94,805,377	115,826,700
Property Rates	2,185,692	1,632,019	1,481,029	1,335,365	78,799,156	85,433,261
Waste Water Management	946,650	803,123	740,934	635,671	28,767,574	31,893,952
Waste Management	1,361,348	1,215,134	1,158,176	991,779	58,081,363	62,807,800
Receivables from Exchange Transactions - Property Rental Debtors	14,470	12,659	11,921	10,601	427,293	476,944
Other	247,172	238,612	228,147	180,716	17,559,625	18,454,272
Total By Income Source	16,550,931	11,024,532	10,983,278	10,168,349	399,640,405	448,367,495
2023/24 - totals only	35,569,281	7,319,144	6,418,459	5,730,998	347,531,173	402,569,055
Debtors Age Analysis By Customer Group						
Organs of State	1,092,411	781,582	628,261	559,840	8,821,381	11,883,475
Commercial	6,177,969	4,262,377	4,808,503	4,920,972	114,110,085	134,279,906
Households	9,280,551	5,980,573	5,546,514	4,687,537	276,708,939	302,204,114
Total By Customer Group	16,550,931	11,024,532	10,983,278	10,168,349	399,640,405	448,367,495

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

Chart 8 – Debtors per revenue source

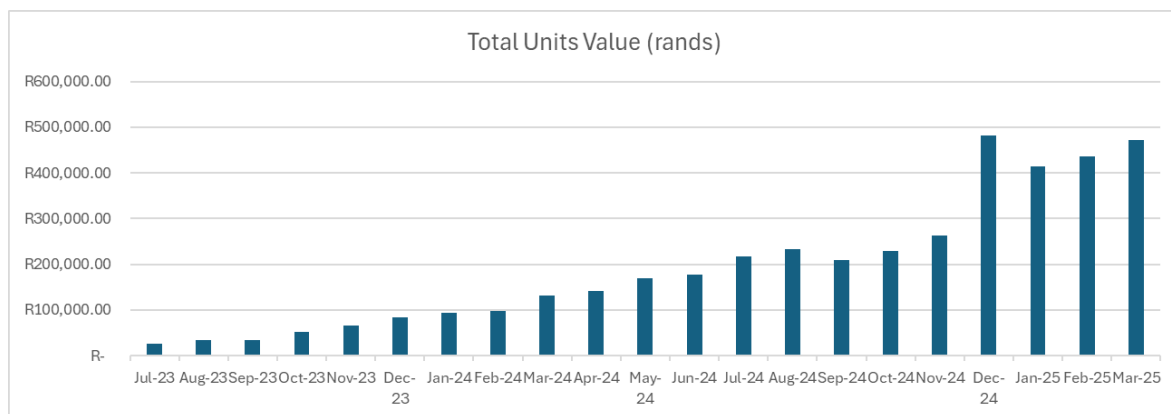
Debtors Age Analysis February 2025						
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Debtors Age Analysis By Income Source						
Water	4,372,732	2,924,814	2,744,394	2,232,609	121,200,017	133,474,566
Electricity	7,422,867	4,198,171	4,618,677	4,781,608	94,805,377	115,826,700
Property Rates	2,185,692	1,632,019	1,481,029	1,335,365	78,799,156	85,433,261
Waste Water Management	946,650	803,123	740,934	635,671	28,767,574	31,893,952
Waste Management	1,361,348	1,215,134	1,158,176	991,779	58,081,363	62,807,800
Receivables from Exchange Transactions - Property Rental Debtors	14,470	12,659	11,921	10,601	427,293	476,944
Other	247,172	238,612	228,147	180,716	17,559,625	18,454,272
Total By Income Source	16,550,931	11,024,532	10,983,278	10,168,349	399,640,405	448,367,495
2023/24 - totals only	35,569,281	7,319,144	6,418,459	5,730,998	347,531,173	402,569,055

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

The municipality also appointed Rural Maintenance Pty Ltd, the progress reports will be shared as an attachment

Transaction Month	01 July 2023	01 July 2024	01 August 2024	01 September 2024	01 October 2024	01 November 2024	01 December 2024	01 January 2025	01 February 2025	01 March 2025	Total
Total Units Value (rands)	25,435	217,570	233,155	209,261	228,860	262,912	481,806	414,953	436,724	471,759	4,064,530



Notes on the Table and Graph above

The municipality managed to collect R 4 million in extra money with the installation of pre-paid electricity meters at by-passed 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 31 March 2025.

Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March									
	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
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	1,752	18,917	8,557,219	215,578,628	224,156,516
Bulk Water	-	-	-	-	-	-	-	225,737,134	225,737,134
Trade Creditors	2,906,280	27,200	6,965,081	108,904	54,103	190,181	5,763,950	3,051,578	19,067,276
Auditor General	-	-	-	1,524,288	-	-	-	889,173	2,413,462
Other	-	1,521	4,114	-	360	-	2,045	-	8,041
Total By Customer Type	2,906,280	28,721	6,969,195	1,633,192	56,215	209,098	14,323,214	445,256,513	471,382,428

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 thus 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 received an offer to enter into a Debt Write Off Programme with the Water Board, The municipality also has a proposed Debt Write Off/Offset Agreement that it will table to Vaal Central Water for their consideration.

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

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration		Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25				
						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
		1	A	B	C					D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			6,068	6,058	6,399	472	4,683	4,799	(116)	-2%	6,399
Pension and UIF Contributions			—	—	—	—	—	—	—	—	—
Medical Aid Contributions			27	—	45	9	72	34	38	113%	45
Motor Vehicle Allowance			24	—	97	8	73	73	—	—	97
Cellphone Allowance			775	734	715	56	534	537	(2)	0%	715
Housing Allowances			—	—	—	—	—	—	—	—	—
Other benefits and allowances			445	490	405	35	252	304	(51)	-17%	405
Sub Total - Councillors			7,340	7,282	7,661	580	5,614	5,746	(132)	-2%	7,661
% increase		4		-0.8%	4.4%						4.4%
Senior Managers of the Municipality		3									
Basic Salaries and Wages			2,688	4,856	4,880	325	1,680	3,660	(1,980)	-54%	4,880
Pension and UIF Contributions			4	13	13	1	5	10	(5)	-52%	13
Medical Aid Contributions			—	—	—	—	—	—	—	—	—
Overtime			—	—	—	—	—	—	—	—	—
Performance Bonus			199	856	317	—	317	237	79	33%	317
Motor Vehicle Allowance			370	558	558	60	340	419	(79)	-19%	558
Cellphone Allowance			32	95	109	4	27	81	(55)	-67%	109
Housing Allowances			142	142	142	12	110	106	4	3%	142
Other benefits and allowances			47	1	1	0	0	1	(0)	-54%	1
Payments in lieu of leave			—	—	—	—	—	—	—	—	—
Long service awards			—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		2	—	—	—	—	—	—	—	—	—
Entertainment			—	—	—	—	—	—	—	—	—
Scarcity			197	556	556	40	213	417	(204)	-49%	556
Acting and post related allowance			—	—	—	—	—	—	—	—	—
In kind benefits			—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality			3,679	7,076	6,575	442	2,691	4,931	(2,241)	-45%	6,575
% increase		4		92.3%	78.7%						78.7%
Other Municipal Staff											
Basic Salaries and Wages			58,932	61,967	65,453	4,866	44,406	49,090	(4,683)	-10%	65,453
Pension and UIF Contributions			9,156	9,226	9,450	672	6,102	7,088	(985)	-14%	9,450
Medical Aid Contributions			2,885	4,073	5,962	369	3,055	4,472	(1,416)	-32%	5,962
Overtime			8,834	8,386	9,397	729	7,257	7,048	209	3%	9,397
Performance Bonus			4,093	4,798	5,080	456	3,231	3,810	(578)	-15%	5,080
Motor Vehicle Allowance			1,761	2,995	4,055	218	2,683	3,042	(359)	-12%	4,055
Cellphone Allowance			198	230	253	23	163	190	(27)	-14%	253
Housing Allowances			754	687	704	50	476	528	(52)	-10%	704
Other benefits and allowances			2,918	2,608	3,119	173	2,368	2,340	29	1%	3,119
Payments in lieu of leave			108	1,500	1,807	90	1,369	1,356	13	1%	1,807
Long service awards			552	150	414	—	345	311	34	11%	414
Post-retirement benefit obligations		2	814	1,381	1,381	—	—	1,036	(1,036)	-100%	1,381
Entertainment			—	—	—	—	—	—	—	—	—
Scarcity			—	—	—	—	—	—	—	—	—
Acting and post related allowance			565	536	858	120	701	643	58	9%	858
In kind benefits			—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff			91,569	98,536	107,934	7,766	72,156	80,950	(8,794)	-11%	107,934
% increase		4		7.6%	17.9%						17.9%
Total Parent Municipality			102,588	112,895	122,171	8,787	80,461	91,628	(11,167)	-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								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					Maximization of Revenue Base			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	No	98%	Non Compliance
2.August	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	Yes	N/A	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Non Compliance
3.September	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	No	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	No	Yes	Yes	Yes	Yes	Yes	No	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	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Non Compliance	
5.November	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	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	No	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	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	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	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	No	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	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	88%	Non Compliance		
10.April	Nama Khoi	NC062																																									0%	Non Compliance		
11.May	Nama Khoi	NC062																																									0%	Non Compliance		
12.June	Nama Khoi	NC062																																									0%	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.

<p style="text-align: center;"> NAMA KHOI MUNICIPALITY VAT 201 VAT REG. 4890198585 VAT CATEGORY: C ACCOUNTING BASE : PAYMENT BASE VAT RECONCILIATION Financial Year : 2024/2025 PERIOD : MARCH 2025 </p>											
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	
Total Amount			R -	R 174,688,887.31	R 22,785,507.04	R 116,572,702.61	R 3,152,839.37	R -		R 24,798,154.24	
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				4,537,714.30	-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
Total Amount			R 15,766,760.97	R 2,056,534.04	R 183,510,765.77	R 23,936,186.84	R -	R -	R 13,547.45	R 26,006,268.33	-R 1,208,114.09
VAT Reconciliation											
OPENING BALANCE 01/07/24											572,051.45
TOTAL OUTPUT TAX											-24,798,154.24
TOTAL INPUT TAX											26,006,268.33
REFUNDS - DURING THE YEAR											-5,099,346.51
PAYMENTS DURING THE YEAR											2,422,711.62
VAT PAYABLE/ REFUNDABLE											0.00
CLOSING BALANCE 31/03/25											-896,469.35

<p style="text-align: center;"> NAMA KHOI LOCAL MUNICIPALITY Financial Year: 2024/2025 Consolidated Report on Various Deposits Period: YTD ended 28 FEB 2025 Nedbank: Various Own Funding Accounts </p>					
Description	Loan (Fleet)	Equitable Share	Car Allowance	Interest	Total
<u>Opening Balance 01 July 2024</u>	14,963,123.84	0.00	2,000.72	5,679,764.75	20,644,889.31
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
<u>Receipts</u>	18,000,000.00	0.00	0.00	27,701,086.04	45,701,086.04
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
<u>Withdrawal</u>	Withdrawa	-18,000,000.00	0.00	0.00	-27,677,959.42
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
<u>Closing Balance: 28 FEB 2024</u>	14,963,123.84	0.00	2,000.72	5,702,891.37	20,668,015.93

NAMA KHOI LOCAL MUNICIPALITY						
GRANTS AND SUBSIDIES FOR THE YEAR ENDED 31 MARCH 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	-	(2,740,923)		259,077
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		(1,761,051)		128,949
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)	(10,897,570)	-	16,702,430
PROVINCIAL GOVERNMENT						
Libraries, Archives and Museums	512,797	1,635,000		(1,030,714)	-	1,117,083
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		(759,232)		23,684,768
Housing	1,465,273		-	-	-	1,465,273
Total	3,473,902	26,079,000	-	(2,607,302)	-	26,945,700
OTHER GRANT PROVIDERS						
Donations	-		-	-		-
Total	-	-	-	-	-	-
ALL SPHERES OF GOVERNMENT	18,665,477	43,679,000	(5,496,139)	(13,504,872)	-	43,648,130

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 grants for the financial year

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 moved to Rural Maintenance systems on the 13th of March. the ring-fenced account has also been opened, and some of the funds was paid into the account while funds were also paid to the Primary Account. The municipality is currently reconciling debtor accounts, which will be updated after the C-Schedule is updated.

Circular 124 Debt Relief

Monthly monitoring tool to be submitted.

Must be noted that the municipality has not managed to make full payment to Vaal Central Water.

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

The municipality had a decline in compliance with the debt relief programme

Funded Budget Plan and Cost Containment Report

Progress on the Funded Budget completed as required, report will be submitted as required. It must be noted that updates from other departments are not submitted.

The Adjustment Budget must still be assessed by National Treasury

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 31 March 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