



Nama Khoi Municipality

13 June 2025

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING 31 May 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 May 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 May 2025

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

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

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

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NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May						
Description	Budget Year 2024/25		Monthly actual	YearTD actual	YearTD budget	YTD variance
	Original Budget	Adjusted Budget				
Revenue						
Service charges - Electricity	120,610,505	141,220,962	2,525,462	116,733,220	129,250,059	- 12,516,839
Service charges - Water	57,879,354	58,675,664	- 9,700	27,623,326	53,663,857	- 26,040,531
Service charges - Waste Water Management	21,428,961	21,647,671	909	9,729,735	19,843,703	- 10,113,968
Service charges - Waste management	25,847,033	25,847,033	227	10,903,123	23,693,109	- 12,789,986
Sale of Goods and Rendering of Services	3,922,066	4,204,211	18,914	376,503	3,853,883	- 3,477,380
Agency services	93,786	93,786	-	-	85,976	- 85,976
Interest earned from Receivables	22,299,427	22,299,427	-	13,814,473	20,441,135	- 6,626,662
Interest from Current and Non Current Assets	4,425,355	16,218,944	9,024,256	9,824,746	14,027,005	- 4,202,259
Rent on Land	1,252,978	1,252,978	-	693,446	1,148,565	- 455,119
Rental from Fixed Assets	3,399,035	3,399,035	9,467	1,142,351	3,115,805	- 1,973,454
Licence and permits	1,664,099	3,854,044	21,580	2,210,042	3,532,892	- 1,322,850
Operational Revenue	408,205	552,914	4,532	394,627	506,836	- 112,209
Property rates	57,426,530	57,426,530	-	33,891,193	52,640,962	- 18,749,769
Fines, penalties and forfeits	603,022	607,809	-	4,089	557,161	- 553,072
Transfers and subsidies - Operational	73,321,000	339,363,535	- 506,035	339,442,206	311,083,223	- 28,358,983
Interest	4,391,925	4,391,925	-	739,639	4,025,934	- 3,286,295
Operational Revenue	-	-	-	1,007,790	-	1,007,790
Other Gains	60,588,000	60,588,000	-	-	55,539,000	- 55,539,000
Total Revenue (excluding capital transfers and contributions)	459,561,281	761,644,468	11,089,612	568,530,509	697,009,105	- 128,478,596
Expenditure By Type						
Employee related costs	105,612,784	114,509,114	8,832,508	92,089,423	104,966,676	- 12,877,253
Remuneration of councillors	7,282,094	7,661,429	582,427	6,762,040	7,022,983	- 260,943
Bulk purchases - electricity	125,880,000	135,000,000	6,868,750	121,777,770	123,750,000	- 1,972,230
Inventory consumed	50,096,000	50,221,000	8,584,702	39,853,933	46,035,913	- 6,181,980
Debt impairment	22,200,000	39,000,000	-	-	35,749,989	- 35,749,989
Depreciation and amortisation	72,391,567	72,391,567	-	-	66,358,941	- 66,358,941
Interest	17,225,338	19,782,776	425,097	4,022,134	18,134,215	- 14,112,081
Contracted services	22,215,720	41,359,515	1,252,282	19,998,836	37,912,886	- 17,914,050
Irrecoverable debts written off	1,000,000	1,000,000	-	-	916,652	- 916,652
Operational costs	27,434,094	35,545,129	1,098,615	20,880,051	32,583,067	- 11,703,016
Other Losses	3,420,552	9,724,196	-	-	8,913,850	- 8,913,850
Total Expenditure	454,758,149	526,194,726	27,644,382	305,384,188	482,345,172	- 176,960,984
Surplus/(Deficit)	4,803,132	235,449,742	- 16,554,770	263,146,321	214,663,933	48,482,388

NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May						
Description	Budget Year 2024/25		Monthly actual	YearTD actual	YearTD budget	YTD variance
	Original Budget	Adjusted Budget				
Revenue						
Service charges - Electricity	120,610,505	141,220,962	2,525,462	116,733,220	129,250,059	- 12,516,839
Service charges - Water	57,879,354	58,675,664	- 9,700	27,623,326	53,663,857	- 26,040,531
Service charges - Waste Water Management	21,428,961	21,647,671	909	9,729,735	19,843,703	- 10,113,968
Service charges - Waste management	25,847,033	25,847,033	227	10,903,123	23,693,109	- 12,789,986
Sale of Goods and Rendering of Services	3,922,066	4,204,211	18,914	376,503	3,853,883	- 3,477,380
Agency services	93,786	93,786	-	-	85,976	- 85,976
Interest earned from Receivables	22,299,427	22,299,427	-	13,814,473	20,441,135	- 6,626,662
Interest from Current and Non Current Assets	4,425,355	16,218,944	9,024,256	9,824,746	14,027,005	- 4,202,259
Rent on Land	1,252,978	1,252,978	-	693,446	1,148,565	- 455,119
Rental from Fixed Assets	3,399,035	3,399,035	9,467	1,142,351	3,115,805	- 1,973,454
Licence and permits	1,664,099	3,854,044	21,580	2,210,042	3,532,892	- 1,322,850
Operational Revenue	408,205	552,914	4,532	394,627	506,836	- 112,209
Property rates	57,426,530	57,426,530	-	33,891,193	52,640,962	- 18,749,769
Fines, penalties and forfeits	603,022	607,809	-	4,089	557,161	- 553,072
Transfers and subsidies - Operational	73,321,000	339,363,535	- 506,035	339,442,206	311,083,223	- 28,358,983
Interest	4,391,925	4,391,925	-	739,639	4,025,934	- 3,286,295
Operational Revenue	-	-	-	1,007,790	-	1,007,790
Other Gains	60,588,000	60,588,000	-	-	55,539,000	- 55,539,000
Total Revenue (excluding capital transfers and contributions)	459,561,281	761,644,468	11,089,612	568,530,509	697,009,105	- 128,478,596

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	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Employee related costs	105,612,784	114,509,114	8,832,508	92,089,423	104,966,676	- 12,877,253
Remuneration of councillors	7,282,094	7,661,429	582,427	6,762,040	7,022,983	- 260,943
Bulk purchases - electricity	125,880,000	135,000,000	6,868,750	121,777,770	123,750,000	- 1,972,230
Inventory consumed	50,096,000	50,221,000	8,584,702	39,853,933	46,035,913	- 6,181,980
Debt impairment	22,200,000	39,000,000	-	-	35,749,989	- 35,749,989
Depreciation and amortisation	72,391,567	72,391,567	-	-	66,358,941	- 66,358,941
Interest	17,225,338	19,782,776	425,097	4,022,134	18,134,215	- 14,112,081
Contracted services	22,215,720	41,359,515	1,252,282	19,998,836	37,912,886	- 17,914,050
Irrecoverable debts written off	1,000,000	1,000,000	-	-	916,652	- 916,652
Operational costs	27,434,094	35,545,129	1,098,615	20,880,051	32,583,067	- 11,703,016
Other Losses	3,420,552	9,724,196	-	-	8,913,850	- 8,913,850
Total Expenditure	454,758,149	526,194,726	27,644,382	305,384,188	482,345,172	- 176,960,984

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

NC062 Nama Khoi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

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	356	(152)	-42.7%	388
Vote 2 - MUNICIPAL MANAGER		1,398	1,708	1,708	(100)	1,890	1,565	325	20.8%	1,708
Vote 3 - CORPORATE SERVICES		1,897	3,231	3,460	10	1,169	3,172	(2,003)	-63.1%	3,460
Vote 4 - FINANCIAL SERVICES		148,342	94,696	411,976	8,520	351,550	376,478	(24,928)	-6.6%	411,976
Vote 5 - COMMUNITY SERVICES: COMM DEV		11,414	46,372	18,627	120	23,603	17,075	6,528	38.2%	18,627
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		3,786	1,852	3,879	22	2,178	3,555	(1,377)	-38.7%	3,879
Vote 7 - INFRASTRUCTURE;ENG TECHNICAL		247,345	337,637	383,189	3,136	196,982	351,054	(154,072)	-43.9%	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	11,707	577,576	753,256	(175,679)	-23.3%	823,227
Expenditure by Vote	1									
Vote 1 - EXECUTIVE MAYOR COUNCIL		10,936	12,914	14,231	1,011	11,392	13,045	(1,653)	-12.7%	14,231
Vote 2 - MUNICIPAL MANAGER		12,569	11,597	12,929	835	10,427	11,852	(1,425)	-12.0%	12,929
Vote 3 - CORPORATE SERVICES		27,786	30,030	33,726	1,106	15,389	30,915	(15,527)	-50.2%	33,726
Vote 4 - FINANCIAL SERVICES		60,796	50,595	62,138	2,402	37,340	56,959	(19,620)	-34.4%	62,138
Vote 5 - COMMUNITY SERVICES: COMM DEV		29,342	63,969	72,040	1,661	17,395	66,036	(48,641)	-73.7%	72,040
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		9,427	11,489	13,483	901	9,235	12,360	(3,124)	-25.3%	13,483
Vote 7 - INFRASTRUCTURE;ENG TECHNICAL		268,255	274,163	317,648	19,728	204,207	291,177	(86,971)	-29.9%	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	27,644	305,384	482,345	(176,961)	-36.7%	526,195
Surplus/ (Deficit) for the year	2	(4,560)	31,125	297,033	(15,937)	272,192	270,910	1,282	0.5%	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

NC062 Nama Khoi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	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	21	4,499	1,650	2,849	1,800
Vote 5 - COMMUNITY SERVICES: COMM DEV		-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES: PUBLSAFETY		-	-	-	-	-	-	-	-
Vote 7 - INFRASTRUCTURE:ENG TECHNICAL		10,997	26,322	65,589	537	7,050	60,123	(53,073)	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	558	11,549	61,773	(50,224)	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	-	-	3,421	(3,421)	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	-	-	3,421	(3,421)	3,732
Total Capital Expenditure		10,800	28,122	71,121	558	11,549	65,194	(53,645)	71,121
Capital Expenditure - Functional Classification									
Governance and administration		(264)	1,800	1,800	21	101	1,650	(1,548)	1,800
Executive and council		(264)	-	-	-	-	-	-	-
Finance and administration		-	1,800	1,800	21	101	1,650	(1,548)	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	537	11,448	63,544	(52,096)	69,321
Energy sources		-	-	-	-	-	-	-	-
Water management		1,294	-	1,627	-	-	1,492	(1,492)	1,627
Waste water management		9,441	26,322	67,694	537	11,448	62,052	(50,605)	67,694
Waste management		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	10,800	28,122	71,121	558	11,549	65,194	(53,645)	71,121
Funded by:									
National Government		10,735	26,322	60,765	537	7,624	55,701	(48,077)	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	537	7,624	55,701	(48,077)	60,765
Borrowing	6	78	-	-	-	-	-	-	-
Internally generated funds		(13)	1,800	10,356	21	3,925	9,493	(5,568)	10,356
Total Capital Funding		10,800	28,122	71,121	558	11,549	65,194	(53,645)	71,121

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

CASH FLOW STATEMENT ON 31 May 2025

NC062 Nama Khoi - Table C7 Monthly Budget Statement - Cash Flow - M11 May

ROOZ Nana Khori - Table of Monthly Budget Statement - Cash Flow - M11 May

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	–	33,409	51,000	(17,591)	-34%	55,637
Service charges		260,094	205,264	205,017	2,527	232,045	187,933	44,112	23%	205,017
Other revenue		10,843	4,096	65,696	2,853	6,238	50,824	(44,586)	-88%	65,696
Transfers and Subsidies - Operational		69,379	79,315	368,436	–	98,424	291,955	(193,531)	-66%	368,436
Transfers and Subsidies - Capital		20,272	26,322	36,322	–	12,710	33,295	(20,585)	-62%	36,322
Interest		30,885	4,425	11,925	–	10,818	10,932	(114)	-1%	11,925
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(570,506)	(330,744)	(442,473)	(17,344)	(257,455)	(281,850)	(24,395)	9%	(442,473)
Interest		(3,384)	(17,225)	(19,783)	–	–	(18,134)	(18,134)	100%	(19,783)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(134,129)	26,472	280,778	(11,965)	136,189	325,955	189,765	58%	280,778
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		1,710	–	(220)	–	(1,710)	(1,567)	(142)	9%	(220)
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(14,934)	(28,122)	(71,121)	(698)	(13,816)	(53,341)	(39,524)	74%	(71,121)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13,224)	(28,122)	(71,341)	(698)	(15,526)	(54,908)	(39,382)	72%	(71,341)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		20,972	–	–	–	–	–	–		–
Borrowing long term/refinancing		(1,274)	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	(8,833)	(92,089)	–	(92,089)	#DIV/0!	–
Payments										
Repayment of borrowing		731	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		20,428	–	–	(8,833)	(92,089)	–	92,089	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		(126,925)	(1,650)	209,436	(21,496)	28,574	271,047			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:		(80,079)	2,592	253,657	(21,496)	72,794	315,267			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 :11		Statement Date :6/11/2025 12:00:00 AM	
Transaction ID	Processing Month	Document Number	Transaction Description	Vendor Name	Transaction Date	Amount	Total
Reconciliation Summary							
Cashbook Opening Balance					✓	1,943,050.96	
Payments for Period						--39,344,723.58	
Receipts for Period					✓	39,886,811.67	
Item/Cashbook					✓	2,485,139.05	
Uncleared Payments					✓	186,929.23	
Uncleared Receipts					✓	0.00	
					✓	-215,358.55	
Unknown Items							
Sub Total					✓	2,456,709.73	
Statement Balance					✓	-2,456,709.73	
Difference					✓	0.00	

Notes on Bank Reconciliation

It must be noted that the municipality's Ring-Fenced has been operational since 13 March 2025. The municipality is making transfers if and when required to the Primary Account to make payments when necessary; the municipality must still reconcile the RDATA billing system to the Rural Maintenance Billing system.

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 May 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	Total over 90 days
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	123,422
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	99,571
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	80,132
Receivables from Exchange Transactions - Waste Water Management	1500	945	802	741	635	615	594	565	26,990	31,888	29,400
Receivables from Exchange Transactions - Waste Management	1600	1,359	1,214	1,157	992	980	967	942	55,189	62,802	59,071
Receivables from Exchange Transactions - Property Rental Debtors	1700	14	13	12	11	10	10	10	397	477	438
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	17,740
Total By Income Source	2000	16,531	11,021	10,980	10,157	8,207	6,777	7,542	377,091	448,307	409,774
2023/24 - totals only		37829345	7841224	6978512	6756563	5800039	5908404	5401774	339420564	415,936	363,287
Debtors Age Analysis By Customer Group											
Organs of State	2200	1,092	782	628	560	386	402	1,827	6,206	11,883	9,381
Commercial	2300	7,396	4,331	4,809	4,911	3,283	2,454	1,535	106,827	135,545	119,010
Households	2400	8,043	5,909	5,544	4,686	4,538	3,920	4,181	264,057	300,878	281,382
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	409,774

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

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 May 2025.

NC062 Nama Khoi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Budget Year 2024/25										
Description	NT Code	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	-	1,881	-	-	-	-	237	223,919	226,037
Bulk Water	0200	-	-	-	-	-	-	-	225,737	225,737
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3,163	-	8	8,913	55	35	5,755	2,767	20,695
Auditor General	0800	-	-	-	-	-	274	-	889	1,163
Other	0900	-	-	-	-	4	-	2	-	7
Medical Aid deductions		613	-	-	-	-	-	-	-	613
Total By Customer Type	1000	3,775	1,881	8	8,913	59	310	5,995	453,313	474,253

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

NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6,068	6,058	6,399	475	5,618	5,866	(248)	-4%	6,399
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		27	-	45	9	90	41	48	117%	45
Motor Vehicle Allowance		24	-	97	8	89	89	-	-	97
Cellphone Allowance		775	734	715	56	644	656	(12)	-2%	715
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		445	490	405	35	322	371	(50)	-13%	405
Sub Total - Councillors		7,340	7,282	7,661	582	6,762	7,023	(261)	-4%	7,661
% increase	4		-0.8%	4.4%						4.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		2,688	4,856	4,880	325	2,330	4,474	(2,144)	-48%	4,880
Pension and UIF Contributions		4	13	13	1	6	12	(5)	-45%	13
Medical Aid Contributions		-	-	0	-	-	-	-	-	0
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		199	856	317	-	317	290	26	9%	317
Motor Vehicle Allowance		370	558	558	60	460	512	(52)	-10%	558
Cellphone Allowance		32	95	109	12	51	99	(48)	-48%	109
Housing Allowances		142	142	142	12	134	130	4	3%	142
Other benefits and allowances		47	1	1	0	0	1	(0)	-47%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		197	556	556	40	292	510	(217)	-43%	556
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3,679	7,076	6,575	450	3,592	6,027	(2,436)	-40%	6,575
% increase	4		92.3%	78.7%						78.7%
Other Municipal Staff										
Basic Salaries and Wages		58,932	61,967	65,453	5,185	54,593	59,999	(5,406)	-9%	65,453
Pension and UIF Contributions		9,156	9,226	9,450	669	7,448	8,663	(1,215)	-14%	9,450
Medical Aid Contributions		2,885	4,073	5,962	378	3,805	5,465	(1,660)	-30%	5,962
Overtime		8,834	8,386	9,397	986	9,145	8,614	531	6%	9,397
Performance Bonus		4,093	4,798	5,080	318	3,880	4,656	(777)	-17%	5,080
Motor Vehicle Allowance		1,761	2,995	4,055	301	3,238	3,718	(479)	-13%	4,055
Cellphone Allowance		198	230	253	23	209	232	(23)	-10%	253
Housing Allowances		754	687	704	50	576	645	(69)	-11%	704
Other benefits and allowances		2,918	2,608	3,119	250	2,796	2,859	(63)	-2%	3,119
Payments in lieu of leave		108	1,500	1,807	21	1,398	1,657	(259)	-16%	1,807
Long service awards		552	150	414	54	425	380	45	12%	414
Post-retirement benefit obligations		814	1,381	1,381	-	-	1,266	(1,266)	-100%	1,381
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		565	536	858	148	985	786	199	25%	858
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		91,569	98,536	107,934	8,383	88,498	98,939	(10,442)	-11%	107,934
% increase	4		7.6%	17.9%						17.9%
Total Parent Municipality		102,588	112,895	122,171	9,415	98,851	111,990	(13,138)	-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

Province		
NC		
Code	District	Code Description
NC062	Namakwa	Nama Khoi

Monthly Performance Report																																											Month applicable			
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								
			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	C4	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	Yes
2.August	Nama Khoi	NC062	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	Yes	No	95%	Non Compliance	Yes
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	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	98%	Non Compliance	Yes	
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	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Non Compliance	Yes	
5.November	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	No	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	Yes	
6.December	Nama Khoi	NC062	Yes	No	Yes	Yes	No	Yes	No	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	No	93%	Non Compliance	Yes		
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	No	Yes	Yes	Yes	Yes	Yes	Yes	No	93%	Non Compliance	Yes		
8.February	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	93%	Non Compliance	Yes		
9.March	Nama Khoi	NC062	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	No	Yes	Yes	Yes	Yes	Yes	No	88%	Non Compliance	Yes		
10.April	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Non Compliance	Yes			
11.May	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	93%	Non Compliance	Yes		
12.June	Nama Khoi	NC062																																							0%	Non Compliance	Yes			

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 LOCAL MUNICIPALITY						
Financial Year: 2024/2025						
Consolidated Report on Various Deposits						
Period: YTD ended 31 MAY 2025						
Nedbank: Various Own Funding Accounts						
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					5,000,000.00	5,000,000.00
Balance : 01 July 2024		14,963,123.84			679,764.75	15,642,888.59
<u>Receipts</u>		18,000,000.00	0.00	0.00	33,897,854.11	51,897,854.11
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
Deposits	May				2,187,485.49	2,187,485.49
<u>Withdrawal</u>	Withdrawa	-22,200,000.00	0.00	0.00	-31,177,959.42	- 53,377,959.42
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
Monthly operational needs	April					-
Monthly operational needs	May	-4,200,000.00			-3,500,000.00	- 7,700,000.00
<u>Closing Balance: 31 MAY 2025</u>		10,763,123.84	0.00	2,000.72	8,399,659.44	19,164,784.00

GRANTS AND SUBSIDIES FOR THE YEAR ENDED 30 MAY 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	-	(2,800,761)		199,239.00
Municipal Infrastructure Grant (MIG)	11,856	7,710,000	(11,856)	(1,532,521)		6,177,479.00
Expanded Public Works Programme (EPWP)	-	1,890,000		(1,890,000)		0.00
Integrated National Electrification Programme (INEP)	-			-		0.00
Water Service Infrastructure Grant (WSIG)	15,484,283	5,000,000	(5,484,283)	(5,198,599)		9,801,401.00
Total	15,191,575	17,600,000	(5,496,139)	(11,421,881)	-	16,178,119.00
PROVINCIAL GOVERNMENT						
Libraries, Archives and Museums	512,797	1,635,000		(1,253,771)	-	894,026.00
LG SETA	228,576	-	-	-	-	228,576.00
Swimming Pool	450,000	-	-	-	-	450,000.00
Drought Relief	817,356	-	-	(817,356)	-	0.00
Municipal Disaster Response Grant		24,444,000		(1,496,920)		22,947,080.00
Housing	1,465,273		-	-	-	1,465,273.00
Total	3,473,902	26,079,000	-	(3,568,047)	-	25,984,955.00
OTHER GRANT PROVIDERS						
Donations	-		-	-		0.00
Total	-	-	-	-	-	0.00
ALL SPHERES OF GOVERNMENT	18,665,477	43,679,000	(5,496,139)	(14,989,928)	-	42,163,074.00

<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 : MAY 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	
	9	VAT MARCH		10,004,764.94	1,304,969.34	285,201,535.27	19,633.49			1,304,969.34	
	10	VAT APRIL		4,001,292.75	521,907.75		62,060.97			521,907.75	
Total Amount			R	-	R 188,694,945.00	R 24,612,384.13	R 401,774,237.88	R 3,234,533.83	R -	R 26,625,031.33	
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
	9	VAT MARCH	2,289,620.10	298,646.10	6,598,355.15	860,655.02				1,159,301.12	145,668.22
	10	VAT APRIL	0.00		21,638,833.17	2,822,456.50				2,822,456.50	-2,300,548.75
					0.00						
Total Amount			R 18,056,381.07	R 2,355,180.14	R 211,747,954.09	R 27,619,298.36	R -	R -	R 13,547.45	R 29,988,025.95	-R 3,362,994.62
VAT Reconciliation											
OPENING BALANCE 01/07/24											572,051.45
TOTAL OUTPUT TAX											-26,625,031.33
TOTAL INPUT TAX											29,988,025.95
REFUNDS :DURING THE YEAR											-5,099,346.51
PAYMENTS DURING THE YEAR											3,464,849.19
CLOSING BALANCE 31/05/25: VAT PAYABLE/ REFUNDABLE											-2,300,548.75
											0.00

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

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 31 May 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