



Nama Khoi Municipality

16 January 2026

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING 31 December 2025 (MONTHLY BUDGET STATEMENT) – 2025/2026 FINANCIAL YEAR.

1. PURPOSE

71. (1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to Mr R Kritzinger the Mayor of the municipality and the relevant Provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the financial affairs for that month and the financial year up to the end of that month:

2. STRATEGIC OBJECTIVE

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

For the reporting period ended 31 December 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 the information is subject to correction.

4. REPORT FOR THE PERIOD ENDING 31 December 2025

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

The financial results for the period ended 31 December 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) - M06 December

Description	Ref	Budget Year 2025/26								
		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		179,509	159,927	159,927	14,848	76,272	79,963	(3,691)	-5%	159,927
Service charges - Water		47,193	61,257	61,257	4,935	22,187	30,629	(8,442)	-28%	61,257
Service charges - Waste Water Management		15,924	22,600	22,600	1,466	7,024	11,300	(4,276)	-38%	22,600
Service charges - Waste management		18,900	26,984	26,984	1,674	8,328	13,492	(5,164)	-38%	26,984
Sale of Goods and Rendering of Services		460	4,389	4,389	30	296	2,195	(1,899)	-87%	4,389
Agency services		-	98	98	-	-	49	(49)	-100%	98
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		32,042	23,281	23,281	4,019	24,001	11,640	12,361	106%	23,281
Interest from Current and Non Current Assets		11,826	16,933	16,933	9	9,446	8,466	980	12%	16,933
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		693	1,308	1,308	-	-	654	(654)	-100%	1,308
Rental from Fixed Assets		1,233	3,549	3,549	550	707	1,774	(1,067)	-60%	3,549
Licence and permits		3,015	4,024	4,024	266	1,402	2,012	(609)	-30%	4,024
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		640	577	577	55	294	289	6	2%	577
Non-Exchange Revenue										
Property rates		55,907	59,953	59,953	4,542	23,360	29,977	(6,616)	-22%	59,953
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		330	635	635	0	97	317	(220)	-69%	635
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		339,926	77,232	77,232	24,727	56,939	38,616	18,323	47%	77,232
Interest		6,829	4,585	4,585	1,406	8,215	2,293	5,923	258%	4,585
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		1,742	-	-	190	1,017	-	1,017	#DIV/0!	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		339,144	60,588	60,588	-	-	30,294	(30,294)	-100%	60,588
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,055,316	527,919	527,919	58,718	239,587	263,960	(24,373)	-9%	527,919
Expenditure By Type										
Employee related costs		103,102	119,328	119,328	11,298	55,706	59,664	(3,958)	-7%	119,328
Remuneration of councillors		7,307	8,045	8,045	632	3,810	4,022	(212)	-5%	8,045
Bulk purchases - electricity		140,719	152,145	152,145	10,961	81,657	76,073	5,585	7%	152,145
Inventory consumed		42,585	54,491	54,491	5,571	29,399	27,245	2,153	8%	54,491
Debt impairment		10,646	42,900	42,900	3	36,242	21,450	14,792	69%	42,900
Depreciation and amortisation		57,829	72,392	72,392	-	-	36,196	(36,196)	-100%	72,392
Interest		59,239	20,653	20,653	702	2,972	10,327	(7,355)	-71%	20,653
Contracted services		30,174	45,075	45,075	17,054	28,749	22,538	6,211	28%	45,075
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		52,068	1,100	1,100	-	-	550	(550)	-100%	1,100
Operational costs		27,046	37,828	37,828	3,920	10,100	18,914	(8,813)	-47%	37,828
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		2,016	10,152	10,152	-	-	5,076	(5,076)	-100%	10,152
Total Expenditure		532,730	564,107	564,107	50,140	248,635	282,054	(33,418)	-12%	564,107
Surplus/(Deficit)		522,586	(36,188)	(36,188)	8,578	(9,048)	(18,094)	9,045	(0)	(36,188)

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

Notes on the Table above

The YTD actual figures do not reflect the correct amounts, and the issues between the billing systems do not appear to be 100% corrected. The municipality and the Service Providers have consistently worked on correcting the alignment between the two systems, and improvements in the errors have been made, as is evident in the monthly reported figures; however, comparing the YTD Actual and the YTD Budget figures is unrealistic, as it will point out that the municipality did not bill as per the anticipated budget. It must be noted that the municipality has appointed an independent Financial System Expert to investigate and propose a plan to correct all errors and to ensure that the municipality complies with all the necessary MSCOA and other legislation.

Notes on the Table above

Bulk Purchases – The municipality spent more than the anticipated budget this is as result of the winter months ESKOM accounts being higher than the rest of the year, and the municipality budgeted for equal monthly payments

The month's invoice for ESKOM does not reflect in the monthly report

Interest – Interest and penalties are lower than the anticipated budget and might be even less in the coming months; it is linked to ESKOM and Vaal Central Water outstanding balances, as the municipality is compliant with programmes, the interest becomes less.

Inventory Consumed – The municipality is up to date with the Water Bulk Purchases

The month's invoice for Vaal Central Water does not reflect in the monthly report

Other Expenditure – Expenditure is linked to the available cash

Depreciation and amortization – The municipality is still processing the depreciation journals at year-end, and the Asset unit is still vacant.

Debt Impairment and irrecoverable debts written off – is linked to billing and debtors, and the amounts illustrated might not reflect the correct amounts, as there are still alignment issues of the Billing System and the Core Financial System

Contract Services - Expenditure is linked to the available cash

Other losses – journals are processed at year-end

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		627,631	159,579	159,579	36,278	129,695	79,790	49,906	63%	159,579
Executive and council		214,506	2,492	2,492	43	2,161	1,246	914	73%	2,492
Finance and administration		413,124	157,087	157,087	36,235	127,535	78,543	48,991	62%	157,087
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,416	3,695	3,695	620	1,212	1,848	(636)	-34%	3,695
Community and social services		2,322	3,551	3,551	620	1,181	1,776	(595)	-34%	3,551
Sport and recreation		94	144	144	-	31	72	(41)	-57%	144
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,309	3,862	3,862	257	1,475	1,931	(456)	-24%	3,862
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,309	3,862	3,862	257	1,475	1,931	(456)	-24%	3,862
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		650,180	383,145	383,145	28,379	120,647	191,573	(70,926)	-37%	383,145
Energy sources		528,176	226,672	226,672	14,982	76,975	113,336	(36,361)	-32%	226,672
Water management		59,996	78,173	78,173	5,055	22,819	39,087	(16,268)	-42%	78,173
Waste water management		44,759	62,812	62,812	8,341	20,846	31,406	(10,560)	-34%	62,812
Waste management		17,250	15,488	15,488	1	7	7,744	(7,737)	-100%	15,488
<i>Other</i>	4	79	334	334	19	70	167	(97)	-58%	334
Total Revenue - Functional	2	1,283,615	550,615	550,615	65,553	253,100	275,308	(22,208)	-8%	550,615
Expenditure - Functional										
<i>Governance and administration</i>		206,957	136,081	136,081	25,436	59,241	68,041	(8,799)	-13%	136,081
Executive and council		22,276	27,078	27,078	1,818	11,651	13,539	(1,887)	-14%	27,078
Finance and administration		182,937	107,307	107,307	23,456	46,671	53,654	(6,982)	-13%	107,307
Internal audit		1,745	1,696	1,696	162	919	848	71	8%	1,696
<i>Community and public safety</i>		32,451	36,973	36,973	2,224	10,756	18,486	(7,730)	-42%	36,973
Community and social services		7,959	11,303	11,303	994	4,360	5,652	(1,292)	-23%	11,303
Sport and recreation		18,863	16,880	16,880	792	3,640	8,440	(4,800)	-57%	16,880
Public safety		5,629	8,790	8,790	438	2,757	4,395	(1,638)	-37%	8,790
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19,355	25,798	25,798	2,781	13,116	12,899	217	2%	25,798
Planning and development		7,619	7,860	7,860	1,191	5,187	3,930	1,257	32%	7,860
Road transport		11,737	17,938	17,938	1,591	7,929	8,969	(1,040)	-12%	17,938
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		274,433	365,255	365,255	19,699	165,521	182,628	(17,106)	-9%	365,255
Energy sources		187,391	207,768	207,768	12,236	125,184	103,884	21,300	21%	207,768
Water management		60,178	88,539	88,539	6,098	32,009	44,269	(12,260)	-28%	88,539
Waste water management		16,099	20,743	20,743	667	4,272	10,372	(6,100)	-59%	20,743
Waste management		10,764	48,205	48,205	698	4,057	24,103	(20,046)	-83%	48,205
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	533,196	564,107	564,107	50,140	248,635	282,054	(33,418)	-12%	564,107
Surplus/ (Deficit) for the year		750,419	(13,492)	(13,492)	15,412	4,464	(6,746)	11,210	-1.66176	(13,492)

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) - M06 December

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification										
Governance and administration		3,914	1,050	1,050	-	-	525	(525)	-100%	1,050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3,914	1,050	1,050	-	-	525	(525)	-100%	1,050
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		259	9,063	9,063	-	60	4,531	(4,472)	-99%	9,063
Planning and development		259	-	-	-	-	-	-	-	-
Road transport		-	9,063	9,063	-	60	4,531	(4,472)	-99%	9,063
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,832	67,529	67,529	5,943	13,833	33,765	(19,931)	-59%	67,529
Energy sources		39,713	4,517	4,517	-	-	2,259	(2,259)	-100%	4,517
Water management		10,760	9,695	9,695	-	-	4,848	(4,848)	-100%	9,695
Waste water management		104,359	53,317	53,317	5,943	13,833	26,659	(12,825)	-48%	53,317
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	159,005	77,642	77,642	5,943	13,893	38,821	(24,928)	-64%	77,642
Funded by:										
National Government		100,060	47,139	47,139	5,943	11,161	23,570	(12,408)	-53%	47,139
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		100,060	47,139	47,139	5,943	11,161	23,570	(12,408)	-53%	47,139
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		58,945	30,503	30,503	-	2,732	15,252	(12,520)	-82%	30,503
Total Capital Funding		159,005	77,642	77,642	5,943	13,893	38,821	(24,928)	-64%	77,642

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

CASH FLOW STATEMENT ON 31 December 2025

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		10,800	47,117	47,117	0	14	23,559	(23,545)	-100%	47,117
Service charges		-	236,208	236,208	14,129	25,547	118,104	(92,557)	-78%	236,208
Other revenue		712,668	70,374	70,374	1,104	10,970	35,187	(24,217)	-69%	70,374
Transfers and Subsidies - Operational		452,313	77,232	77,232	106,099	444,470	38,616	405,854	1051%	77,232
Transfers and Subsidies - Capital		-	22,696	22,696	3,574	13,000	11,348	1,652	15%	22,696
Interest		-	40,213	40,213	9	126	20,107	(19,981)	-99%	40,213
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(518,112)	(508,527)	(508,527)	(78,737)	(318,504)	(166,780)	151,724	-91%	(508,527)
Interest		-	(20,653)	(20,653)	-	-	(10,327)	(10,327)	100%	(20,653)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		657,669	(35,340)	(35,340)	46,178	175,622	69,813	(105,808)	-152%	(35,340)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(1,191)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	(89,289)	(89,289)	(6,835)	(16,706)	(44,644)	(27,938)	63%	(89,289)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,191)	(89,289)	(89,289)	(6,835)	(16,706)	(44,644)	(27,938)	63%	(89,289)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		254	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		254	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		656,732	(124,628)	(124,628)	39,344	158,916	25,169			(124,628)
Cash/cash equivalents at beginning:		44,220	253,877	253,877	-	-	253,877			-
Cash/cash equivalents at month/year end:		700,952	129,249	129,249	39,344	158,916	279,046			(124,628)

Notes on the Cash Flow Statement

The Cash Flow Statement does not appear to reflect the correct data and does not correspond with the actual bank accounts. The bank reconciliations reflect the correct information and will be submitted separately to this report.

Ring-Fenced Account

Nama Khoi Municipality (NC062)
Bank Reconciliation Report

CashBook :20_Nedbank Rural Account
Statement Number:1080-1236

Processing Month :6
Statement Date :31/12/2025

Reconciliation Summary

Cashbook Opening Balance	✔ 5,697,656.46
Payments for Period	(20,159,425.02)
Receipts for Period	28,512,756.73
Item/Cashbook	14,050,988.17
<hr/>	
Uncleared Payments	✔ 0.00
Uncleared Receipts	✔ 0.00
Unknown Items	✔ 0.00
Sub Total	14,050,988.17
<hr/>	
Statement Balance	-14,050,988.17
Difference	✔ 0.00

Nama Khoi Municipality (NC062)
Bank Reconciliation Report

CashBook :19_Nedbank Main Account
Statement Number:11739-11806

Processing Month :6
Statement Date :08/12/2025

Reconciliation Summary

Cashbook Opening Balance	1,636,561.50
Payments for Period	-82,820,411.42
Receipts for Period	85,720,519.49
Item/Cashbook	4,536,669.57
<hr/>	
Uncleared Payments	0
Uncleared Receipts	0
	0.00
Unknown Items	
Sub Total	4,536,669.57
<hr/>	
Statement Balance	-4,536,669.57
Difference	0

Notes on Bank Reconciliations

It must be noted that Service Charges are collected in the Ring Fenced Account and transferred to the Primary Bank Account, and therefore receipts and payments should not be added between the two accounts.

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 December 2025.

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

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2025/26										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	4,401	2,923	2,743	2,232	2,288	2,209	1,845	114,848	133,489	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	115,811	99,571	–	–	
Receivables from Non-exchange Transactions - Property Rates	1400	2,201	1,632	1,480	1,338	1,231	683	3,000	73,881	85,445	80,132	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	966	802	741	638	615	594	565	26,990	31,909	29,400	–	–	
Receivables from Exchange Transactions - Waste Management	1600	1,377	1,215	1,157	992	980	967	942	55,190	62,820	59,072	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	16	13	12	11	10	10	10	397	478	438	–	–	
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	250	239	228	181	171	172	166	17,050	18,457	17,740	–	–	
Total By Income Source	2000	16,634	11,021	10,980	10,157	8,205	6,776	7,542	377,093	448,409	409,774	–	–	
2024/25 - totals only		54735644	12260517	8768647	7493161	7913730	6557433	6743371	36646416	470,937	395,173	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	1,092	782	628	560	386	402	1,827	6,205	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	8,146	5,909	5,543	4,686	4,536	3,920	4,181	264,060	300,980	281,383	–	–	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	16,634	11,021	10,980	10,157	8,205	6,776	7,542	377,093	448,409	409,774	–	–	

Notes on Debtors' Age Analysis

The debtors' age analysis does not appear to show any movement from the previous month and therefore reflects the incorrect outstanding amounts. The municipality did write off the debt for the Water Board as part of the Water Incentive Scheme negotiations, and the balance does not reflect it.

The municipality has communicated the issue of the debtors' age analysis to the Main Financial Service Provider, and processes are underway to correct the debtors' age analysis.

The municipality is also in the process of credit control procedures, which will result in write-offs as well as limiting the services of consumers with long outstanding accounts.

The municipality has identified consumers to be added to a similar programme to the debt relief and water incentive scheme.

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 December 2025.

Description	NT Code	Budget Year 2025/26									Prior year blals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	12,796	–	4	–	10	–	1,905	224,157	238,871	224,229
Bulk Water	0200	–	–	–	–	–	–	–	225,737	225,737	225,737
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	4,163	5,501	4,933	3,549	1	16	12,946	7,208	38,317	20,091
Auditor General	0800	313	2,135	–	230	12	–	–	889	3,579	889
Other	0900	2	–	–	–	–	–	4	2	8	58
Medical Aid deductions	0950	615	–	–	–	–	–	–	–	615	538
Total By Customer Type	1000	17,888	7,636	4,937	3,779	23	16	14,855	457,994	507,127	471,541

Creditors Analysis

Please note creditors' report is subject to correction

The Creditors Age Analysis does not reflect the correct information, as the municipality already had the ESKOM debt relief write-off, as well as the Water Board write-off.

ESKOM balances should reflect R209 million less the first write-off of R69 million, with the second write-off in progress/process, meaning the municipality should, in fact, be owing ESKOM R69 million +/-

The municipality successfully applied for the Water Incentive Scheme, which has seen R39 million be parked in the scheme to be written off over three years, and the municipality entered into an agreement to settle the outstanding balance of around R12 million in 12 months. The municipality is already compliant with the first two months.

Employee-related cost to total expenditure –

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6,129	6,719	6,719	518	3,133	3,359	(227)	-7%	6,719
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		20	47	47	10	54	24	31	130%	47
Motor Vehicle Allowance		97	102	102	8	48	51	(2)	-5%	102
Cellphone Allowance		705	751	751	61	367	376	(8)	-2%	751
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		356	425	425	35	208	213	(5)	-2%	425
Sub Total - Councillors		7,307	8,045	8,045	632	3,810	4,022	(212)	-5%	8,045
% increase	4		10.1%	10.1%						10.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		2,655	4,254	4,254	1,939	3,127	2,127	1,000	47%	4,254
Pension and UIF Contributions		7	13	13	2	5	7	(2)	-23%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		317	812	812	-	-	406	(406)	-100%	812
Motor Vehicle Allowance		520	320	320	55	328	160	168	105%	320
Cellphone Allowance		59	100	100	6	34	50	(16)	-33%	100
Housing Allowances		146	149	149	12	73	74	(1)	-2%	149
Other benefits and allowances		0	1	1	0	0	0	(0)	-35%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	1,863	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		332	584	584	30	183	292	(109)	-37%	584
Acting and post related allowance		-	-	0	19	112	-	112	#DIV/0!	0
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,900	6,233	6,233	2,062	3,863	3,117	746	24%	6,233
% increase	4		5.6%	5.6%						5.6%
Other Municipal Staff										
Basic Salaries and Wages		59,652	68,732	68,732	5,909	32,844	34,366	(1,522)	-4%	68,732
Pension and UIF Contributions		8,056	9,924	9,924	770	4,363	4,962	(599)	-12%	9,924
Medical Aid Contributions		3,117	6,261	6,261	388	2,343	3,131	(787)	-25%	6,261
Overtime		9,898	9,867	9,867	952	5,161	4,934	228	5%	9,867
Performance Bonus		4,502	5,334	5,334	382	2,208	2,667	(459)	-17%	5,334
Motor Vehicle Allowance		2,092	4,106	4,106	305	1,617	2,053	(436)	-21%	4,106
Cellphone Allowance		217	266	266	27	155	133	22	17%	266
Housing Allowances		631	739	739	51	317	370	(53)	-14%	739
Other benefits and allowances		5,532	3,276	3,276	300	1,716	1,638	78	5%	3,276
Payments in lieu of leave		1,626	1,898	1,898	23	206	949	(743)	-78%	1,898
Long service awards		-	340	340	27	58	170	(113)	-66%	340
Post-retirement benefit obligations	2	747	1,450	1,450	-	-	725	(725)	-100%	1,450
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,130	901	901	101	855	450	405	90%	901
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		97,201	113,094	113,094	9,236	51,843	56,547	(4,704)	-8%	113,094
% increase	4		16.4%	16.4%						16.4%
Total Parent Municipality		110,409	127,372	127,372	11,930	59,516	63,686	(4,170)	-7%	127,372

No comparison or measurement against Revenue and Expenditure as the amounts does not appear to be correct and therefore a comparison against it will also be incorrect.



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 Khol

Monthly Performance Report																																															
Municipal Details			Part A					Part B					Part C			Part D				Part C					Maximization of Revenue Base		Part E											Scoring and Rating									
			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											Score	Rating								
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				
25.July25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	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	Yes	Yes	95%	Above Moderate	
26.August25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	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	Yes	Yes	Yes	95%	Above Moderate
27.September25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	90%	Above Moderate
29.November25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	90%	Above Moderate
30.December25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	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	No	93%	Above Moderate	

Notes on the table above

The municipality is still compliant with the debt relief, but does have issues with the financial system, as it does not give the correct information to draft all the required reports for the debt relief programme; outstanding reports Annexure C and D will be submitted once the issues have been resolved between the Financial System Providers.

NAMA KHOI LOCAL MUNICIPALITY

APPENDIX B

DISCLOSURE OF GRANTS AND SUBSIDIES FOR THE YEAR ENDED 31 DECEMBER 2025

	OPENING BALANCE	CORRECTION OF ERROR	RESTATED BALANCE	GRANTS RECEIVED	GRANTS REPAID	TRANSFERRED TO REVENUE (OPERATING)	TRANSFERRED TO REVENUE (CAPITAL)	CLOSING BALANCE
	R	R	R	R	R	R	R	R
NATIONAL GOVERNMENT								
Finance Management Grant (FMG)	14,372	-	14,372	3,000,000	14,372	(1,110,890)		1,903,482
Municipal Infrastructure Grant (MIG)	6,177,479.00	-	6,177,479	1,426,000	2,122,988	(5,233,756)		2,369,723
Expanded Public Works Programme (EPWP)	-	-	-	1,120,000	-	(1,941,014)		(821,014)
Integrated National Electrification Programme (INEP)	-	-	-	-	-	-		-
Municipal Disaster Response Grant	22,947,080	-	22,947,080	-	-	-		22,947,080
Water Service Infrastructure Grant (WSIG)	1,475,378	-	1,475,378	8,000,000	321,883	(8,278,918)		1,196,460
Total	30,614,309	-	30,614,309	13,546,000	2,459,244	(16,564,578)	-	27,595,731
PROVINCIAL GOVERNMENT								
Libraries, Archives and Museums	753,380	-	753,380	825,000		(654,602)		1,020,597
Department of Water Affairs - WSACDBP	-	-	-	-	-	-		-
LG SETA	256,306	-	256,306	-	-	-		256,306
Department Sport, Arts and Culture	-	-	-	-	-	-		-
Swimming Pool	450,000	-	450,000	-	-	-		450,000
World Cup 2010	-	-	-	-	-	-		-
Municipal Drought Relief Grant	(504)	-	(504)	-	-	-		(504)
Fire Equipment	-	-	-	-	-	-		-
Housing	1,465,273	-	1,465,273	-	-	-		1,465,273
Total	2,924,455	-	2,924,455	-	-	(654,602)	-	3,191,672
OTHER GRANT PROVIDERS								
Wade Project	-	-	-	-	-	-		-
Donations	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-	-
ALL SPHERES OF GOVERNMENT	31,415,776	-	31,415,776	16,546,000	-	(9,316,844)	-	38,644,931

NAMA KHOI MUNICIPALITY VAT 201 VAT REG. 4890198585 VAT CATEGORY: C ACCOUNTING BASE : PAYMENT BASE VAT RECONCILIATION Financial Year : 2025/2026 PERIOD : DEC 2025											
Output											
Date Submit	Description	Standard rate (Excluding capital goods and/or services and accomodation	Standard rate (Excluding capital goods and/or services and accomodation	Zero rate (excluding goods exported)	Exempt & non supplies	Other and Imported services	VAT Value	Control			
1	VAT JUL	14,551,984.39	1,898,084.92	40,361,165.47	34,649.61		1,898,084.92				
2	VAT AUGUST	12,179,061.35	1,588,573.22	3,025,992.25	2,249,030.60		1,588,573.22				
3	VAT SEPTEMBER	43,057,806.11	5,616,235.58	5,007,539.60	6,653,160.37		5,616,235.58				
4	VAT OCT	24,937,209.81	3,252,679.54	4,120,730.66	3,603,292.75		3,252,679.54				
5	VAT NOV	16,756,450.97	2,185,624.04	4,712,745.14	3,354,871.65		2,185,624.04				
Total Amount		R -	R 111,482,512.63	R 14,541,197.30	R 57,228,173.13	R 15,895,004.98	R -	R 14,541,197.30			
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	VAT Value	Paid (+) Refund (-)
1	VAT JUL		1,849,996.64	241,303.91	38,551,407.53	5,028,444.46				5,269,748.37	-3,371,663.45
2	VAT AUGUST		2,660,158.84	346,977.24	9,114,419.45	1,188,837.32				1,535,814.56	52,758.66
3	VAT SEPTEMBER		1,788,604.66	233,296.26	28,715,795.55	3,745,538.55				3,978,834.81	1,637,400.77
4	VAT OCT		94,149.50	12,280.37	25,962,242.76	3,386,379.49				3,398,659.86	-145,980.32
5	VAT NOV		2,170,362.49	283,090.76	21,627,626.88	2,820,994.81				3,104,085.57	-918,461.53
Total Amount			R 8,563,272.14	R 1,116,948.54	R 123,971,492.16	R 16,170,194.63	R -	R -	R -	R 17,287,143.17	R 2,745,945.87
VAT Reconciliation											
OPENING BALANCE 01/07/25											327,015.77
TOTAL OUTPUT TAX											-14,541,197.30
TOTAL INPUT TAX											17,287,143.17
REFUNDS : DURING THE YEAR											-6,836,165.71
PAYMENTS DURING THE YEAR											3,763,204.07
CLOSING BALANCE 31/12/25: VAT PAYABLE/ REFUNDABLE											0.00

NAMA KHOI MUNICIPALITY											
VAT 201											
VAT REG. 4890198585											
VAT CATEGORY: C											
ACCOUNTING BASE : PAYMENT BASE											
VAT RECONCILIATION											
Financial Year : 2025/2026											
PERIOD : NOV 2025											
Output											
Date Submit	Description	Standard rate (Excluding capital goods and/or services and accomodation	Standard rate (Excluding capital goods and/or services and accomodation	Zero rate (excluding goods exported)	Exempt & non supplies	Other and Imported services	VAT Value	Control			
1	VAT JUL	14,551,984.39	1,898,084.92	40,361,165.47	34,649.61		1,898,084.92				
2	VAT AUGUST	12,179,061.35	1,588,573.22	3,025,992.25	2,249,030.60		1,588,573.22				
3	VAT SEPTEMBER	43,057,806.11	5,616,235.58	5,007,539.60	6,653,160.37		5,616,235.58				
4	VAT OCT	24,937,209.81	3,252,679.54	4,120,730.66	3,603,292.75		3,252,679.54				
Total Amount		R -	R 94,726,061.66	R 12,355,573.26	R 52,515,427.99	R 12,540,133.33	R -	R 12,355,573.26			
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	VAT Value	Paid (+) Refund (-)
1	VAT JUL		1,849,996.64	241,303.91	38,551,407.53	5,028,444.46				5,269,748.37	-3,371,663.45
2	VAT AUGUST		2,660,158.84	346,977.24	9,114,419.45	1,188,837.32				1,535,814.56	52,758.66
3	VAT SEPTEMBER		1,788,604.66	233,296.26	28,715,795.55	3,745,538.55				3,978,834.81	1,637,400.77
4	VAT OCT		94,149.50	12,280.37	25,962,242.76	3,386,379.49				3,398,659.86	-145,980.32
Total Amount			R 6,392,909.65	R 835,857.78	R 102,343,865.29	R 13,349,199.82	R -	R -	R -	R 14,183,057.60	R 1,827,484.34
VAT Reconciliation											
OPENING BALANCE 01/07/25											327,015.77
TOTAL OUTPUT TAX											-12,355,573.26
TOTAL INPUT TAX											14,183,057.60
REFUNDS :DURING THE YEAR											-5,771,723.86
PAYMENTS DURING THE YEAR											3,763,204.07
CLOSING BALANCE 30/11/25: VAT PAYABLE/ REFUNDABLE											145,980.32

NAMA KHOI LOCAL MUNICIPALITY			
Financial Year: 2025/2026			
Consolidated Report on Various Deposits			
Period: YTD ended 31 Dec 2025			
Nedbank: Various Own Funding Accounts			
Description	Loan (Fleet)	Interest	Total
<i>Opening Balance: 01 Dec 2025</i>	10,763,123.84	9,028,828.13	19,793,952.69
Security Against Loan Balance : 01 Aug 2025	10,763,123.84	5,000,000.00 679,764.75	5,000,000.00 11,442,888.59
<i>Receipts</i>	4,200,000.00	15,979,006.03	20,179,006.03
Deposits Jul	4,200,000.00	1,903,181.34	6,103,181.34
Deposits August		1,876,267.27	1,876,267.27
Deposits September		1,829,995.97	1,829,995.97
Deposits October		1,891,563.58	1,891,563.58
Deposits November		1,819,274.42	1,819,274.42
Deposits December		6,658,723.45	6,658,723.45
<i>Withdrawal</i>	0.00	-14,610,978.85	- 14,610,978.85
Monthly operational needs Jul		-1,278,311.70	- 1,278,311.70
Monthly operational needs August		-2,120,294.27	- 2,120,294.27
Monthly operational needs September		-1,312,372.88	- 1,312,372.88
Monthly operational needs October		-1,400,000.00	- 1,400,000.00
Monthly operational needs November		-5,000,000.00	- 5,000,000.00
Monthly operational needs December		-3,500,000.00	- 3,500,000.00
<i>Closing Balance: 31 Aug 2025</i>	14,963,123.84	10,396,855.31	25,361,979.87

Notes on the above tables

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

Grants Disclosure

Please take note that the municipality still needs to reconcile several items with the Rollover and funds that were repaid to the National Treasury



National Treasury
Water Debt Relief
Water Debt Relief Guideline
Municipal Finance Management Act No. 56 of 2003

Legend	
100%	Complied
60-99%	Moderate Compliance
0-59%	Not Compliant

Monthly Performance Report																						
Municipal Details			Part A				Part B				Part C						Part D			Scoring and Rating		
			Bulk water current account				Accounting Treatment and mSCOA Reporting				Monitor and report on implementation						FRPs & Implementation progress					
Month	Code Description	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	Score	Rating
1.July 2025	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	N/A	Yes	N/A	N/A	Yes	100%	Complied
2.August 2025	Nama Khoi	NC062	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	No	Yes	Yes	N/A	Yes	N/A	N/A	Yes	89%	Moderate compliance
3.September 2025	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	N/A	No	N/A	N/A	Yes	94%	Moderate compliance
4.October 2025	Nama Khoi	NC062	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	No	No	Yes	Yes	N/A	N/A	Yes	83%	Moderate compliance
5.November 2025	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	No	No	N/A	Yes	N/A	N/A	Yes	89%	Moderate compliance
6.December 2025	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	No	No	Yes	Yes	N/A	N/A	Yes	89%	Moderate compliance

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 for defaulters all over the municipal jurisdiction.

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

Updated and verified the 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 incur 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 the budget, corrections must be made 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 for 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 is still having issues with the alignment of the data between the two financial systems, and it is resulting in the monthly report being one-dimensional with no comparison between the actual figures and the budgeted figures, debtors and creditors are not updated, and the cash flow is not linked to the transactions as per the bank.

The municipality appointed a financial system analyst/consultant to assess the issues and errors on the Financial System, a report with recommendations will be submitted to the Financial Committee.

Circular 124 Debt Relief

The monthly monitoring tool is submitted. Outstanding information is related to the ongoing issues the municipality is having with the alignment of the two financial systems.

Water Incentive Scheme

The municipality made the necessary monthly payment as required, but the outstanding issue relating to the metering has not been sorted out as yet.

Funded Budget Plan and Cost Containment Report

Progress on the Funded Budget is completed as required, and the 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, Refilwe Sebela the Acting 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 December 2025 has been prepared by the Municipal Finance Management Act 71 and regulations made under that Act.

Print Name: REFILWE SEBELA

Acting Municipal Manager of Nama Khoi Municipality

A signed Quality Certificate is a separate document due to the document being 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 31 days after the end of each quarter, make public as prescribed, a consolidated statement in the prescribed format on the state of municipalities' budget per municipality and municipal entity. The MEC for finance must submit such consolidated statements to the provincial legislature no later than 45 days after the end of each quarter.

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