



Nama Khoi **LOCAL** **Municipality**

MID-YEAR ASSESSMENT (SECTION 72)

2025-26

Format and contents of in-year reports

A municipality's in-year report must have all headings in the sequence shown in the table of contents below, contain the information described in this Schedule, and be appropriately numbered, considering any guidelines issued by the Minister in terms of section 168(1) of the Act.

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PURPOSE

The report's purpose is for the Council to consider the 2025-26 mid-year budget and performance assessment for the 2025-26 financial year and, based on the information presented, resolve to approve an Adjustment Budget.

AUTHORITY

Nama- Khoi Municipal Council

LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act No 6, 2003 Chapter 8, Section 72

BACKGROUND

In terms of Section 72, of the Municipal Finance Management Act No. 56, 2003, Chapter 8, the accounting officer of the municipality must by 25 January of each year submit a mid-year performance assessment report of the municipality of the mayor of the municipality.

In terms of Section 54 (1), (2) and (3) of the Municipal Finance Management Act No. 56, 2003 Chapter 7, the following applies: -

“(1) on receipt of a statement or report by the accounting officer of the

Municipality in terms of section 72, the mayor must -

- (a) Consider the statement or report.
- (b) Check whether the municipality's approved budget is implemented by the service delivery and budget implementation plan.
- (c) Issue any appropriate instruction to the accounting officer to ensure -
 - (i) That the budget is implemented by the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceeds by the budget
- (d) Submit a report to the Council by 31 January 2026

In terms of Section 34: Publication of mid-year budget performance assessments –

- (1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
- (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including –
 - (a) Summaries in the alternate language predominant in the community, and
 - (b) Information relevant to each ward in the municipality

PART 1: IN-YEAR REPORT

Section A

- **Mayor Report**

To be added as an Attachment

- **Recommendation by the Mayor**

To be added as an Attachment

Section B

Notifications

The financial system's Adjustment Budget assessment report shows the key areas where the municipality must correct errors in the Original Budget. These include budget errors, data string errors, zero expenditure votes, and overspending votes.

Rollover for grants was approved and others were repaid

The salary budget is not aligned with Organogram

Recommendations from Municipal Management

The Council takes cognizance of the Mid-Year and Performance Assessment as tabled in terms of Section 72 of the Municipal Finance Management Act.

The Council takes cognizance of the Original Budget Assessment

Departments will be given their respective budget and they will be responsible for correcting errors and also making sure that they appropriately budget for the remainder of the financial year

The municipal management ensures that the zero-expenditure budget is used to fund the overspending expenditure votes.

Capital budget to be aligned with the expected funding sources

The organogram is to be aligned with the salary budget

Errors made or items excluded in the Original Budget to be corrected and added to the Adjustment Budget

Council approves the drafting of an Adjustment Budget

Comments on Adjustment Budget

Regulation 23(1) of the Municipal Budget and Reporting Regulations provides, inter alia for the following: “An Adjustment budget may be tabled in the Municipal Council at any time after the Mid-Year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year.

An Adjustment budget is the revision of an approved annual budget, usually by the utilization of savings in one vote towards spending under another vote. Furthermore, except under certain circumstances only one adjustment budget in the Municipal Council during the financial year. Accordingly, a report on adjustments to the budget will be submitted for consideration by the Council at its meeting to be held at the latest on 28 February 2026.

SECTION C – EXECUTIVE SUMMARY

Table C1 Monthly Budget Statement Summary - M06 December					
Description	Budget Year 2025/26				
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Financial Performance					
Total Revenue (excluding capital transfers and contributions)	527,919,493	58,718,090	239,586,925	263,959,800	- 24,372,875
Total Expenditure	564,107,286	50,140,208	248,635,394	282,053,749	- 33,418,355
Surplus/(Deficit)	- 36,187,793	8,577,882	- 9,048,469	- 18,093,949	9,045,480
Transfers and subsidies - capital (monetary allocations)	22,696,002	6,834,540	13,512,674	11,347,998	2,164,676
Surplus/(Deficit) after capital transfers & contributions	- 13,491,791	15,412,422	4,464,205	- 6,745,951	11,210,156

From the table above the following conclusions can be made:

The municipality has changed billing systems in the previous financial year, with the changed several issues has arise as mentioned in the monthly Section 71 reports, although the functions on the financial systems are working the municipality is struggling to draft reports that is aligned to the transactions that was done in the month; it basically mean that the two systems is not yet linked to its other without manual intervention, and therefore comparison between the Actual Figures and Budgeted Figures cannot be done.

Remedial or corrective steps

The municipality appointed a consultant who has done an in-depth analysis of the Financial System and a report with the findings and recommendations to correct all the issues before the next Annual Financial Statements are submitted as an attachment to this report.

Summary of Capital Expenditure/Grant Register

Capital expenditure & funds sources July to December 2025					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Capital expenditure					
Capital transfers recognised	47,139,000	5,943,078	11,161,176	23,569,500	- 12,408,324
Internally generated funds	30,503,214	-	2,731,802	15,251,598	- 12,519,796
Total sources of capital funds	77,642,214	5,943,078	13,892,978	38,821,098	- 24,928,120

From the table above the following conclusions can be made:

The municipality underspent on capital grants from grants as well as internally generated funds.

Please refer to the in-year budget table statements tables for the detailed grant register.

Remedial or corrective steps

Capital projects must be correctly aligned to the payment schedule of the National Treasury 2025-26; this must be corrected by an adjusted budget. Finalizing SCM processes for outstanding projects must line with the revised MIG implementation plan, and expenditure from own funding must be corrected. System reports must be corrected by Service Provider to ensure all reports drafted from the Financial System aligns with its other.

Summary of Cash Flow Statement /Bank Reconciliation

Summary of the Cash Flow Statement					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Cash flows					
Net cash from (used) operating	- 35,339,751	46,178,495	175,621,732	69,813,438	- 105,808,294
Net cash from (used) investing	- 89,288,546	- 6,834,540	- 16,705,958	- 44,644,278	- 27,938,320
Net cash from (used) financing	-	-	-	-	-
Cash/cash equivalents at the month/year end	129,248,634	39,343,955	158,915,774	279,046,091	120,130,317

The following table shows the cash and cash equivalents at mid-year assessment.

The cash flow statement does not reflect the correct figures, and the bank reconciliation should be used as the primary source document.

Remedial or corrective steps

The municipality appointed a Consultant that has done an in-depth analysis of the Financial System and a report with the findings and recommendations to correct all the issues before the next Annual Financial Statements will be submitted as an attachment to this report.

Summary of Debtors' Age and Creditors' Age Analysis

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121+ Days	Total
Debtors Age Analysis						
Total By Income Source	16,633,812	11,021,227	10,979,669	10,157,219	399,617,165	448,409,092
Creditors Age Analysis					-	
Total Creditors	17,887,894	7,635,583	4,936,681	3,779,311	472,887,885	507,127,355

Notes on Debtors and Creditors Age Analysis

The Age analysis reports do not reflect the correct amounts, it does not reflect the write-offs from the municipality side to the community, and do not show the municipality write-offs received from ESKOM and Vaal Central Water.

Remedial or corrective steps

The municipality appointed a consultant who has done an in-depth analysis of the Financial System and a report with the findings and recommendations to correct all the issues before the next Annual Financial Statements are submitted as an attachment to this report.

STAFF EXPENDITURE REPORT (SC2 – C SCHEDULE)

The Staff Expenditure report is submitted in terms of Section 66 of the Municipal Finance Management Act, which states that the Accounting Officer of a Municipality must, in a format and for periods as may be prescribed, report to the Council on all expenditures incurred by the municipality on staff salaries, allowances, and benefits, and in a manner that discloses such expenditure per type of expenditure.

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December					
Summary of Employee and Councillor remunerat	Budget Year 2025/26				
	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Councillors (Political Office Bearers plus Other)					
Sub Total - Councillors	8,044,502	3,810,332	4,022,256	- 211,924	95
Senior Managers of the Municipality					
Sub Total - Senior Managers of Municipality	6,233,327	3,862,603	3,116,682	745,921	124
Other Municipal Staff					
Sub Total - Other Municipal Staff	113,094,230	51,843,272	56,547,168	- 4,703,896	92
Total Parent Municipality	127,372,059	59,516,207	63,686,106	- 4,169,899	93

Employee Related Cost and Council Remuneration

The municipality overall is still within the budget as per the Original Budget; however, the newly introduced and approved Upper Limits for Municipal Managers and Manager Directly reporting to the Municipal Manager were implemented.

Remedial Action

The salary budget must be monitored to avoid overspending at year-end, and it must be aligned to the organogram. The necessary adjustments will be done at the Adjustment Budget.

FINANCIAL ANALYSIS

Borrowings

NEDBANK BORROWING				
Mid Year Assessment 2025 /26				
Loan	Opening Balance	Interest	Repayment	Closing Balance
Nedbank Loan	15 952 306.38	851 650.06	2 452 525.43	13 499 780.95
Q1		443 287.36	1 208 800.52	
Q2		408 362.70	1 243 724.91	

Investments and Cash Management

Investments consist of conditional grants invested on a short-term basis.

Interest Account Mid Year Assessment 2025 / 26				
Description	Loan (Fleet)	Car Allowance	Interest	Total
Opening Balance 01 July 2025	10 763 123.84	2 001.00	9 028 828.13	19 791 951.97
Closing Balance: 31 Dec 2025	14 963 123.84	2 001.00	10 396 855.31	25 359 979.15

The tables above illustrate the loans and investments as at December 2025

7. SDBIP information from the PMS department

Information is compiled in the Section 72 Performance Management Report

8. Summary of the impact of the national adjustments budget and the relevant provincial adjustment budget.

Inputs from Treasury will be addressed in the Mid-Year Assessment Session

Section D

9. In-year budget statement tables

Choose name from list - Table C1 Monthly Budget Statement Summary - M06 December

Description	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									
Financial Performance									
Property rates	55,907	59,953	59,953	4,542	23,360	29,977	(6,616)	-22%	59,953
Service charges	261,526	270,769	270,769	22,923	113,811	135,384	(21,573)	-16%	270,769
Investment revenue	11,826	16,933	16,933	9	9,446	8,466	980	12%	16,933
Transfers and subsidies - Operational	339,926	77,232	77,232	24,727	56,939	38,616	18,323	0	77,232
Other own revenue	386,130	103,033	103,033	6,517	36,030	51,517	(15,486)	-30%	103,033
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
Employee costs	103,102	119,328	119,328	11,298	55,706	59,664	(3,958)	-7%	119,328
Remuneration of Councilors	7,307	8,045	8,045	632	3,810	4,022	(212)	-5%	8,045
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
Inventory consumed and bulk purchases	183,304	206,636	206,636	16,532	111,056	103,318	7,738	7%	206,636
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	121,950	137,055	137,055	20,977	75,091	68,527	6,564	10%	137,055
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	-50%	(36,188)
Transfers and subsidies - capital (monetary allocations)	16,094	22,696	22,696	6,835	13,513	11,348	2,165	19%	22,696
Transfers and subsidies - capital (in-kind)	212,206	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	750,885	(13,492)	(13,492)	15,412	4,464	(6,746)	11,210	-166%	(13,492)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	750,885	(13,492)	(13,492)	15,412	4,464	(6,746)	11,210	-166%	(13,492)
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	100,060	47,139	47,139	5,943	11,161	23,570	(12,408)	-53%	47,139
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	58,945	30,503	30,503	-	2,732	15,252	(12,520)	-82%	30,503
Total sources of capital funds	159,005	77,642	77,642	5,943	13,893	38,821	(24,928)	-64%	77,642
Financial position									
Total current assets	526,199	253,569	253,569	-	(7,699)	-	-	-	253,569
Total non current assets	908,400	769,780	769,780	-	13,893	-	-	-	769,780
Total current liabilities	221,517	268,692	268,692	-	4,283	-	-	-	268,692
Total non current liabilities	265,584	481,061	481,061	-	(2,453)	-	-	-	481,061
Community wealth/Equity	268,193	287,087	287,087	-	-	-	-	-	287,087
Cash flows									
Net cash from (used) operating	657,669	(35,340)	(35,340)	46,178	175,622	69,813	(105,808)	-152%	(35,340)
Net cash from (used) investing	(1,191)	(89,289)	(89,289)	(6,835)	(16,706)	(44,644)	(27,938)	63%	(89,289)
Net cash from (used) financing	254	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	700,952	129,249	129,249	39,344	158,916	279,046	120,130	43%	(124,628)
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	16,634	11,021	10,980	10,157	8,205	6,776	7,542	377,093	448,409
Creditors Age Analysis									
Total Creditors	17,888	7,636	4,937	3,779	23	16	14,855	457,994	507,127

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										
Governance and administration		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		-	-	-	-	-	-	-	-	-
Community and public safety		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		-	-	-	-	-	-	-	-	-
Economic and environmental services		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		-	-	-	-	-	-	-	-	-
Trading services		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
Other	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										
Governance and administration		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
Community and public safety		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		-	-	-	-	-	-	-	-	-
Economic and environmental services		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		-	-	-	-	-	-	-	-	-
Trading services		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
Other		-	-	-	-	-	-	-	-	-
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)

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)
Transfers and subsidies - capital (monetary allocations)		16,094	22,696	22,696	6,835	13,513	11,348	2,165	0	22,696
Transfers and subsidies - capital (in-kind)		212,206	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		750,885	(13,492)	(13,492)	15,412	4,464	(6,746)	11,210	(0)	(13,492)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		750,885	(13,492)	(13,492)	15,412	4,464	(6,746)	11,210	(0)	(13,492)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		750,885	(13,492)	(13,492)	15,412	4,464	(6,746)	11,210	(0)	(13,492)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		750,885	(13,492)	(13,492)	15,412	4,464	(6,746)	11,210	(0)	(13,492)

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote 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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	-	-	-	-	-	-	-	-
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

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	Budget Year 2025/26				
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		325,234	129,249	129,249	23,978	129,249
Trade and other receivables from exchange transactions		92,448	28,866	28,866	7,912	28,866
Receivables from non-exchange transactions		28,386	13,509	13,509	(43,819)	13,509
Current portion of non-current receivables		-	-	-	-	-
Inventory		7,887	15,803	15,803	884	15,803
VAT		60,003	57,388	57,388	3,345	57,388
Other current assets		12,242	8,753	8,753	0	8,753
Total current assets		526,199	253,569	253,569	(7,699)	253,569
Non current assets						
Investments		-	-	-	-	-
Investment property		124,024	124,022	124,022	-	124,022
Property, plant and equipment		791,283	642,452	642,452	13,893	642,452
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		1,484	1,484	1,484	-	1,484
Intangible assets		77	111	111	-	111
Trade and other receivables from exchange transactions		(10,177)	-	-	-	-
Non-current receivables from non-exchange transactions		1,710	1,710	1,710	-	1,710
Other non-current assets		-	-	-	-	-
Total non current assets		908,400	769,780	769,780	13,893	769,780
TOTAL ASSETS		1,434,600	1,023,349	1,023,349	6,194	1,023,349
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		5,086	4,782	4,782	-	4,782
Consumer deposits		4,594	4,509	4,509	-	4,509
Trade and other payables from exchange transactions		146,760	231,624	231,624	2,903	231,624
Trade and other payables from non-exchange transactions		23,362	36,217	36,217	(1,721)	36,217
Provision		8,841	8,500	8,500	-	8,500
VAT		32,874	(16,939)	(16,939)	3,100	(16,939)
Other current liabilities		-	-	-	-	-
Total current liabilities		221,517	268,692	268,692	4,283	268,692
Non current liabilities						
Financial liabilities		10,866	127,952	127,952	(2,453)	127,952
Provision		126,809	113,430	113,430	-	113,430
Long term portion of trade payables		101,475	217,283	217,283	-	217,283
Other non-current liabilities		26,434	22,396	22,396	-	22,396
Total non current liabilities		265,584	481,061	481,061	(2,453)	481,061
TOTAL LIABILITIES		487,101	749,753	749,753	1,830	749,753
NET ASSETS	2	947,499	273,595	273,595	4,363	273,595
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		267,963	286,857	286,857	-	286,857
Reserves and funds		230	230	230	-	230
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	268,193	287,087	287,087	-	287,087

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - 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	1									
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)

10. • Municipal entity financial performance

This does not apply to Nama Khoi Municipality as it does not have entities

11. Supporting documents and charts

The following charts and explanations are drawn using the in-year budget statements

Revenue and Expenditure by Standard

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 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	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	7,744	(7,737)	-100%	-100%	15,488
Other	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
Other		-	-	-	-	-	-	-	-	-
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)

Notes on 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. A proposed plan to correct all errors to ensure that the municipality complies with all the necessary MSCOA and other legislation was submitted and must be implemented.

Revenue and Expenditure– C4 on C-Schedule

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		-	-	-	-	-	-	-	-	-
Renton 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)

Notes on 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. A proposed plan to correct all errors to ensure that the municipality complies with all the necessary MSCOA and other legislation was submitted and must be implemented.

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	159,095	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 Corporations, 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



Notes on the Capital Budget

The municipality underspent on capital grants as well as internally generated funds.

The detailed explanation of the different grants and projects is explained in the Performance Report

Cash Flow Statement – C7 on C-Schedule

Table 1

 Nama Khoi Local Municipality 						
Bank Reconciliation Summary - Mid - Year Assessment 2025 / 26						
Nedbank: Primary Account, Current, 1192371690 / Nedbank: Rural, 1311699546						
	JUL	AUG	SEP	OCT	NOV	DEC
Cashbook Opening Balance	10 377 421.64	14 339 770.90	19 355 990.59	19 108 676.16	13 961 893.25	7 334 217.96
Less: Payments for period	-90 822 615.21	-41 474 188.42	-79 113 960.22	-72 216 100.51	-58 518 726.76	-102 979 836.44
Add : Receipt for period	94 784 964.47	46 490 408.11	78 866 645.79	67 069 317.60	51 891 051.47	114 233 276.22
Cashbook Closing Balance	14 339 770.90	19 355 990.59	19 108 676.16	13 961 893.25	7 334 217.96	18 587 657.74
Add : Uncleared Payments	0.00	0.00	0.00	0.00	0.00	0.00
Less : Uncleared Receipts	0.00	0.00	0.00	0.00	0.00	0.00
Less : Unknown Items	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	14 339 770.90	19 355 990.59	19 108 676.16	13 961 893.25	7 334 217.96	18 587 657.74
Statement Balance	14 339 770.90	19 355 990.59	19 108 676.16	13 961 893.25	7 334 217.96	18 587 657.74
Difference	0.00	0.00	0.00	0.00	0.00	0.00

Notes on Table Above

The Bank Reconciliation illustrates the correct amounts and shows that although the Cash Flow Statement might be incorrect, processes are still followed to ensure the municipality's money is always safeguarded.

PART 2 – SUPPORTING DOCUMENTATION

SECTION E

13. Debtor's age analysis

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

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. 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	Total over 90 days			
Rates/charges														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	4,401	2,929	2,743	2,232	2,288	2,209	1,845	114,848	133,489	129,422	--	--	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,423	4,198	4,619	4,772	2,909	2,141	1,013	86,736	115,811	99,571	--	--	
Receivables from Non-exchange Transactions - Property Rates	1400	2,201	1,632	1,480	1,335	1,231	683	3,000	73,881	85,445	80,132	--	--	
Receivables from Exchange Transactions - Waste Water Management	1500	966	802	741	635	615	594	565	25,990	31,909	28,400	--	--	
Receivables from Exchange Transactions - Waste Management	1600	1,377	1,215	1,157	992	990	967	942	55,190	62,820	59,072	--	--	
Receivables from Exchange Transactions - Property Rental Debtors	1700	16	13	12	11	10	10	10	387	478	438	--	--	
Interest on Arrear Debtor Accounts	1810	--	--	--	--	--	--	--	--	--	--	--	--	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	--	--	--	--	--	--	--	--	--	--	--	--	
Other	1900	230	230	228	181	171	172	156	17,050	18,657	17,740	--	--	
Total Rates/charges Source	2000	16,634	11,021	10,980	10,157	8,206	6,776	7,542	377,093	448,609	409,774	--	--	
2024/25 - totals only		54795644	12260517	8768647	7483161	7913730	6557433	6743371	386454816	470937	396,473	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	1,092	782	628	560	386	402	1,827	6,206	11,863	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	4,666	4,536	3,920	4,181	264,060	300,980	281,363	--	--	
Other	2500	--	--	--	--	--	--	--	--	--	--	--	--	
Total By Customer Group	2600	16,634	11,021	10,980	10,157	8,206	6,776	7,542	377,093	448,609	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

Remedial Actions

The municipality appointed a consultant who has done an in-depth analysis of the Financial System and a report with the findings and recommendations to correct all the issues before the next Annual Financial Statements are submitted as an attachment to this report.

SECTION F

14. Creditor's age analysis

Description	NT Code	Budget Year 2025/26								Total	Prior year trials 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		
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

Remedial Actions

The municipality appointed a consultant who has done an in-depth analysis of the Financial System and a report with the findings and recommendations to correct all the issues before the next Annual Financial Statements are submitted as an attachment to this report.



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

Province		
NC		
Code	District	Code Description
NC062	Nmakwa	Nama Khol

Monthly Performance Report																																															
Municipal Details			Part A					Part B					Part C				Part D				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							Maximization of Revenue Base		Oversight																	
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating		
25 July 25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate	
26 August 25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	NA	NA	Yes	Yes	Yes	No	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
27 September 25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	NA	NA	Yes	Yes	Yes	No	No	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	NA	NA	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	90%	Above Moderate	
28 October 25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	NA	NA	Yes	Yes	Yes	No	No	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	90%	Above Moderate	
29 November 25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	NA	NA	Yes	Yes	Yes	No	No	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	NA	NA	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	90%	Above Moderate	
30 December 25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	NA	NA	Yes	Yes	Yes	No	No	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	NA	NA	Yes	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.



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

Legend	
100%	Complied
90-99%	Moderate Compliance
0-89%	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 Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	NA	Yes	NA	NA	Yes	100%	Complied
2 August 2025	Nama Khol	NC062	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	NA	No	Yes	Yes	NA	Yes	NA	NA	Yes	89%	Moderate compliance
3 September 2025	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	NA	No	NA	NA	Yes	94%	Moderate compliance
4 October 2025	Nama Khol	NC062	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	No	No	Yes	Yes	NA	NA	Yes	83%	Moderate compliance
5 November 2025	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	No	No	NA	Yes	NA	NA	Yes	89%	Moderate compliance
6 December 2025	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	No	No	Yes	Yes	NA	NA	Yes	89%	Moderate compliance

SECTION G

15. Investment portfolio analysis

NAMA KHOI LOCAL MUNICIPALITY				
Mid - Assessment 2025 / 26				
Nedbank: Own Funding Accounts				
Description		Loan (Fleet)	Interest	Total
<u>Opening Balance 01 July 2025</u>		10 763 123.84	9 028 828.13	19 791 951.97
Security Against Loan Balance : 01 July 2025		10 763 123.84	5 000 000.00 4 028 828.13	5 000 000.00 14 791 951.97
<u>Receipts</u>		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
<u>Withdrawal</u>		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
<u>Closing Balance: 31 Dec 2025</u>		14 963 123.84	10 396 855.31	25 359 979.15

SECTION H

16. Allocation and grants receipts and expenditure

NAMA KHOI LOCAL MUNICIPALITY

APPENDIX B

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

	OPENING BALANCE	CORRECTION OF ERROR	RE STATED BALANCE	GRANTS RECEIVED	GRANTS REPAID	TRANSFERRED TO		CLOSING BALANCE
						REVENUE (OPERATING)	REVENUE (CAPITAL)	
	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)		1 889 110
Municipal Infrastructure Grant (MIG)	6 177 479.00	-	6 177 479	5 000 000	(2 122 988)		(5 233 756)	3 820 735
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)	874 577
Total	30 614 309	-	30 614 309	17 120 000	(2 459 243)	(3 051 904)	-	28 710 487
PROVINCIAL GOVERNMENT								
Libraries, Archives and Museums	753 380	-	753 380	825 000		(654 602)		923 778
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)	-	3 094 853
OTHER GRANT PROVIDERS								
Wade Project	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
ALL SPHERES OF GOVERNMENT	33 538 764	-	33 538 764	17 120 000	-	(3 706 506)	-	31 805 341

Donations Made

Donations Made July to December 2025	
Institution	Amount
OBLATES OF ST. FRANCIS DE SALES	5,000
CAROLUSBERG PRIMER	5,000
OKIEP HOERSKOOL	5,000
SWEET MEMORIES FUNERAL SERVICES	5,000
ST MARTHA KATOLIEKE KERK	5,000
NCPD	4,640
BENFICA	5,000
NCPD	2,100
KOPERKONTREI BK	4,926
KOPERKONTREI BK	3,497
RADIO NFM	4,900
CONCORDIA VGK	5,000
BERGSIG CATHOLIC CHURCH	1,000
KOPERKONTREI BK	5,103
GUSTELMAR (PTY) LTD	5,000
NORTHERN CAPE SUBLIMATION	5,000
ENAZ	711
MOSTERT BEGRAFNISDIENSTE	5,000
KOPERKONTREI BK	1,850
KOPERKONTREI BK	2,178
KOPERKONTREI BK	1,858
KOPERKONTREI BK	1,728
MATJIESKLOOF RK PRIMER	2,500
PRIMERE SKOOL SPRINGBOK	1,500
ST CYPRIANS BEGRAFNISDIENSTE	5,000
KOPERKONTREI BK	1,858
S A VAN WYK SECONDARY SCHOOL	5,000
C M CLOETE VERVOERDIENS	3,000
COUNTRY HOTELS SA	20,000
KOPERKONTREI BK	989
RADIO NFM	5,000
BENFICA	15,000
STS. PETER & PAUL PARISH	5,000
CONCORDIA PRIMERE SKOOL	2,500
SANCO	1,730
VAN WYKS LUXURY COACHES	770
KOPERKONTREI BK	300
KLEINZEE CENTRE FOR LEARNING AND DEV	1,680
KLEINZEE CENTRE FOR LEARNING AND DEV	2,910
CONCORDIA PRIMERE SKOOL	2,500
DR IZAK VAN NIEKERK PRIMERE SKOOL	2,500
K N K ENTERPRISES	999
MEACON CC	4,261
DC SUPPLIERS (PTY) LTD	1,000
NAT`S STYLISH WEAR & BEAUTY	2,567
QCM SERVICES	4,200
KOPERKONTREI BK	2,601
CR BEZUIDENHOUT TRANSPORT	1,600
GRIEKWALAND-WES LAERSKOLE RUGBYUNIE ASS	2,500
RCW SUPPLIES	4,820
KOPERKONTREI BK	5,140
LEKKESLAAP	2,500
HOERSKOOL NAMAKWALAND	1,825
KOPERKONTREI BK	1,500
KOPERKONTREI BK	900
SANCO	1,265
KLEINZEE CENTRE FOR LEARNING AND DEV	2,180
BERGSIG CATHOLIC CHURCH	350
LYNETTE WESSELS T/A Springbok Apartments	2,642
HOERSKOOL CONCORDIA	2,500
BEVMA	4,972
BLOMMETJIES BEGRAFNISDIENSTE	5,000
OKIEP HOERSKOOL	1,000
KOPERKONTREI BK	3,192

Donations Made July to December 2025	
Institution	Amount
NEDBANK	720
K N K ENTERPRISES	5,810
VAN ZYLS BEGRAFNISDIENSTE	4,000
KOPERKONTREI BK	1,573
NAMAKWALAND SKOLE KRIEKET	5,000
KOPERKONTREI BK	3,338
KAAP AGRI BEDRYF	5,000
Eyephoria Vision Clinic	3,000
Eyephoria Vision Clinic	3,000
KJ TRANSPORT	3,800
CONCORDIA JUVENTUS FC	2,000
E L C PHOTO AND VIDEO	4,000
KOPERKONTREI BK	507
AITSAMA MABASENS DANSGROEP	5,000
J S DRAGE	500
PVR BEFRAFNISDIENSTE	500
VGK KOMAGGAS	500
DR IZAK VAN NIEKERK PRIMERE SKOOL	2,500
L.C FUNERALS	2,000
VAN ZYLS BEGRAFNISDIENSTE	2,000
KOPERKONTREI BK	4,794
CREATIVE SPACE MEDIA (PTY) Ltd	2,160
VAN ZYLS BEGRAFNISDIENSTE	1,500
PVR BEFRAFNISDIENSTE	2,000
ONE TO FIVE CONSTRUCTION (PTY) ltd	1,200
PROCHEM SAFETY PTY LTD	3,165
STEINKOPF HIGH SCHOOLFUND	2,000
KOOKHUIS CREATIVES NPC	10,000
OLE FISHERIES	1,000
CHESSE NORTHERN CAPE	1,000
STAND OUT TUTOR DAY AND AFTERCARE	1,500
STEINKOPF HIGH SCHOOLFUND	800
NAMAQUA RECOVERING HALFWAY HOUSE	2,700
STEPS FOR CHRIST	5,000
SANCO	5,000
MOTION STACK	3,600
FUCOR PUB AND GRILL	1,350
QUIRKY SUPPLIES	5,000
NAMAKWA TENNIS	1,000
KOPERKONTREI BK	1,819
NAMAQUALAND CRICKET UNION	2,500
KOPERKONTREI BK	607
MZANTSI ACCESSIBLE RESOURCES	5,000
CONCORDIA VGK	1,000
NAMAQUA RECOVERING HALFWAY HOUSE	1,000
MM MCDONALD TAXI SERVICES	600
BESTEEZ	3,770
SANCO	391
PVR SIGNS AND EVENTS	540
NAMAQUALAND SPORT ASSOCIATION FOR THE PHYSICALLY DISABLED	800
KOPERKONTREI BK	315
KOPERKONTREI BK	831
CR BEZUIDENHOUT TRANSPORT	1,200
NCPD	3,000
KOPERKONTREI BK	360
GROWTH & GRACE DEVELOPMENT	5,000
NAMA DAISY FLORAL	500
FOSCHINI RETAIL GROUP (PTY) LTD	2,200
LIN MING	1,200
KOPERKONTREI BK	3,355
MOSTERT BEGRAFNISDIENSTE	1,000
Total	370,244

SECTION I

17. Expenditure on Councilors and board members' allowances and employee benefits

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)	1									
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	4	7,307	8,045	8,045	632	3,810	4,022	(212)	-5%	8,045
% increase			10.1%	10.1%						10.1%
Senior Managers of the Municipality	3									
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	4	5,900	6,233	6,233	2,062	3,863	3,117	746	24%	6,233
% increase			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	4	97,201	113,094	113,094	9,236	51,843	56,547	(4,704)	-8%	113,094
% increase			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

Notes on Salaries

Employee Related Cost and Council Remuneration

The municipality overall is still within the budget as per the Original Budget; however, the newly introduced and approved Upper Limits for Municipal Managers and Manager Directly reporting to the Municipal Manager were implemented.

Remedial Action

The salary budget must be monitored to avoid overspending at year-end, and it must be aligned to the organogram. The necessary adjustments will be done at the Adjustment Budget

SECTION J

18. MATERIAL VARIANCE TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Information will be presented by Performance Management Unit

20. In the mid-year budget and performance assessment provide an explanation of the cause of variances from the approved annual budget and the impact on any contractual agreements and the overall budget if any

Items that must be Adjust

From the Assessment of the Original Budget, various errors were identified and corrections were proposed, the report consists of the errors in the Budget documents, the data strings, overspent items, and items with zero expenditure.

All these proposed corrections are listed in the attached Overspent Report

Operational Revenue and Expenditure

Corrections must be made to the Service Charges for electricity to align the anticipated revenue with monthly billing.

Service charges for refuse removal and sanitation should be adjusted downwards.

All other revenue votes should be adjusted as per the first month's performances.

Organogram and salary budget must be aligned, and proposed vacancies should be budgeted.

Votes with zero expenditure should be used to fund votes that are overspent

STATEMENT OF FINANCIAL POSITION

Adjustments linked to the Financial Performance and Capital Expenditure should be performed on the Financial Position

Votes that were incorrectly budget should be corrected

Capital Expenditure

Adjustments should be made in line with the approved rollovers.

The municipality must ensure that all outstanding projects are properly budgeted for to ensure payments can commence.

All other capital expenditure incurred during the first six months and captured as repair and maintenance should be corrected.

SECTION K

22. Parent municipality financial performance

Choose name from list - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - 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	1									
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services								-		
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets								-		
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Special rating levies								-		
Operational Revenue								-		
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits								-		
Licences or permits								-		
Transfer and subsidies - Operational								-		
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets								-		
Other Gains								-		
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Bulk purchases - electricity								-		
Inventory consumed								-		
Debt impairment								-		
Depreciation and amortisation								-		
Interest								-		
Contracted services								-		
Transfers and subsidies								-		
Irrecoverable debts written off								-		
Operational costs								-		
Losses on disposal of Assets								-		
Other Losses								-		
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Income Tax								-		
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-

SECTION L

24. Capital Programme performance

Choose name from list - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		121,771	50,729	50,729	3,665	6,634	25,365	18,730	73.8%	50,729
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		63,231	24,443	24,443	-	-	12,222	12,222	100.0%	24,443
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		63,231	24,443	24,443	-	-	12,222	12,222	100.0%	24,443
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		39,713	4,517	4,517	-	-	2,259	2,259	100.0%	4,517
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		39,713	4,517	4,517	-	-	2,259	2,259	100.0%	4,517
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		10,760	3,895	3,895	-	-	1,948	1,948	100.0%	3,895
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		10,760	1,500	1,500	-	-	750	750	100.0%	1,500
Reservoirs		-	1,595	1,595	-	-	798	798	100.0%	1,595
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	800	800	-	-	400	400	100.0%	800
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		8,067	17,874	17,874	3,665	6,634	8,937	2,303	25.8%	17,874
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		8,067	15,769	15,769	3,665	6,634	7,885	1,250	15.9%	15,769
Waste Water Treatment Works		-	2,105	2,105	-	-	1,053	1,053	100.0%	2,105
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Computer Equipment		84	525	525	-	-	263	263	100.0%	525
Computer Equipment		84	525	525	-	-	263	263	100.0%	525
Furniture and Office Equipment		259	525	525	-	-	263	263	100.0%	525
Furniture and Office Equipment		259	525	525	-	-	263	263	100.0%	525
Machinery and Equipment		3,829	2,313	2,313	-	60	1,156	1,097	94.8%	2,313
Machinery and Equipment		3,829	2,313	2,313	-	60	1,156	1,097	94.8%	2,313
Transport Assets		-	5,800	5,800	-	-	2,900	2,900	100.0%	5,800
Transport Assets		-	5,800	5,800	-	-	2,900	2,900	100.0%	5,800
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	125,944	59,892	59,892	3,665	6,694	29,946	23,252	77.6%	59,892

SECTION M

25. OTHER SUPPORTING DOCUMENTS,

Overspending Report

C-SCHEDULE

Cost Containment

Budget Funded Plan

System Analysis report

SECTION N

MUNICIPAL MANAGER's QUALITY CERTIFICATION

An in-year report must be covered by a quality certificate in the format described below

QUALITY CERTIFICATE

I,, the municipal manager of Nama Khoi Municipality (NC062), hereby certify that –

Mid-Year Budget and Performance Assessment for the period July 2025 to December 2025 as reported on 25 January of 2026 has been prepared by the Municipal Finance Management Act and regulations made under that Act.

Print Name:

Municipal Manager of

Signature:

Date: