



Nama Khoi Municipality

15 May 2026

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING 30 April 2026 (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 30 April 2026

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 30 April 2026

This report is based on financial information, as of 30 April 2026, and is available during preparation.

The financial results for the period ended 30 April 2026 are summarised as follows:

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

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NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	179,779	16,842	140,605	149,816	(9,211)	-6%	179,779
Service charges - Water		47,193	61,257	63,470	4,972	42,512	52,891	(10,380)	-20%	63,470
Service charges - Waste Water Management		15,924	22,600	16,359	1,342	12,482	13,633	(1,151)	-8%	16,359
Service charges - Waste management		18,900	26,984	18,972	1,626	14,902	15,810	(909)	-6%	18,972
Sale of Goods and Rendering of Services		460	4,389	4,186	22	3,686	3,488	198	6%	4,186
Agency services		-	98	98	-	-	82	(82)	-100%	98
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		32,042	23,281	55,780	3,840	43,269	46,483	(3,214)	-7%	55,780
Interest from Current and Non Current Assets		11,826	16,933	23,576	1,796	18,337	19,647	(1,310)	-7%	23,576
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		693	1,308	1,308	-	-	1,090	(1,090)	-100%	1,308
Rental from Fixed Assets		1,233	3,549	2,513	68	1,008	2,094	(1,086)	-52%	2,513
Licence and permits		3,015	4,024	3,726	186	2,278	3,105	(827)	-27%	3,726
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		640	577	651	55	524	543	(19)	-3%	651
Non-Exchange Revenue										
Property rates		55,907	59,953	61,276	4,260	42,779	51,063	(8,285)	-16%	61,276
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		330	635	599	0	121	499	(379)	-76%	599
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		339,926	77,232	77,227	694	75,810	64,356	11,454	18%	77,227
Interest		6,829	4,585	17,574	1,339	14,944	14,645	299	2%	17,574
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		1,742	-	2,125	194	1,806	1,771	35	2%	2,125
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		339,144	60,588	60,588	-	-	50,490	(50,490)	-100%	60,588
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,055,316	527,919	589,809	37,235	415,061	491,507	(76,446)	-16%	589,809
Expenditure By Type										
Employee related costs		103,102	119,328	118,575	10,154	95,429	98,812	(3,383)	-3%	118,575
Remuneration of councillors		7,307	8,045	8,286	655	6,569	6,905	(336)	-5%	8,286
Bulk purchases - electricity		140,719	152,145	165,000	-	115,249	137,500	(22,251)	-16%	165,000
Inventory consumed		42,585	54,491	74,573	484	48,213	62,145	(13,931)	-22%	74,573
Debt impairment		10,646	42,900	63,500	730	38,513	49,937	(11,424)	-23%	63,500
Depreciation and amortisation		57,829	72,392	57,829	-	-	48,190	(48,190)	-100%	57,829
Interest		59,239	20,653	5,670	227	4,302	4,725	(424)	-9%	5,670
Contracted services		30,174	45,075	82,788	5,071	48,296	68,990	(20,694)	-30%	82,788
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		52,068	1,100	2,500	-	-	2,083	(2,083)	-100%	2,500
Operational costs		27,046	37,828	43,531	1,946	16,229	36,276	(20,047)	-55%	43,531
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		2,016	10,152	2,500	-	-	1,250	(1,250)	-100%	2,500
Total Expenditure		532,730	564,107	624,752	19,267	372,799	516,814	(144,015)	-28%	624,752
Surplus/(Deficit)		522,586	(36,188)	(34,944)	17,968	42,262	(25,307)	67,569	(0)	(34,944)
Transfers and subsidies - capital (monetary allocations)		16,094	22,696	22,696	1,437	16,583	18,913	(2,330)	(0)	22,696
Transfers and subsidies - capital (in-kind)		212,206	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		750,885	(13,492)	(12,248)	19,405	58,845	(6,394)	65,238	(0)	(12,248)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		750,885	(13,492)	(12,248)	19,405	58,845	(6,394)	65,238	(0)	(12,248)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		750,885	(13,492)	(12,248)	19,405	58,845	(6,394)	65,238	(0)	(12,248)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		750,885	(13,492)	(12,248)	19,405	58,845	(6,394)	65,238	(0)	(12,248)

References

1. Material variances to be explained on Table SC1

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

The municipality must ensure that the classification of expenditure items is correctly mapped to avoid spending that might lead to unauthorised expenditure.

NC062 Nama Khoi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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	209,308	13,453	158,994	174,423	(15,430)	-9%	209,308
Executive and council		214,506	2,492	2,239	43	2,330	1,866	464	25%	2,239
Finance and administration		413,124	157,087	207,069	13,409	156,663	172,557	(15,894)	-9%	207,069
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,416	3,695	4,442	140	1,809	3,702	(1,893)	-51%	4,442
Community and social services		2,322	3,551	4,367	139	1,775	3,639	(1,865)	-51%	4,367
Sport and recreation		94	144	75	1	34	63	(29)	-46%	75
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,309	3,862	3,746	187	2,377	3,122	(745)	-24%	3,746
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,309	3,862	3,746	187	2,377	3,122	(745)	-24%	3,746
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		650,180	383,145	394,708	24,889	268,375	328,924	(60,549)	-18%	394,708
Energy sources		528,176	226,672	253,879	16,985	155,196	211,566	(56,369)	-27%	253,879
Water management		59,996	78,173	82,099	5,085	56,994	68,416	(11,421)	-17%	82,099
Waste water management		44,759	62,812	57,314	2,819	42,862	47,762	(4,900)	-10%	57,314
Waste management		17,250	15,488	1,416	1	13,322	1,180	12,142	1029%	1,416
<i>Other</i>	4	79	334	300	3	90	250	(160)	-64%	300
Total Revenue - Functional	2	1,283,615	550,615	612,505	38,671	431,644	510,420	(78,777)	-15%	612,505
Expenditure - Functional										
<i>Governance and administration</i>		206,957	136,081	168,423	10,477	97,643	140,352	(42,709)	-30%	168,423
Executive and council		22,276	27,078	27,121	1,862	18,191	22,601	(4,410)	-20%	27,121
Finance and administration		182,937	107,307	139,372	8,417	77,824	116,144	(38,320)	-33%	139,372
Internal audit		1,745	1,696	1,929	198	1,629	1,608	21	1%	1,929
<i>Community and public safety</i>		32,451	36,973	39,122	1,714	17,840	32,602	(14,761)	-45%	39,122
Community and social services		7,959	11,303	10,766	819	7,452	8,972	(1,519)	-17%	10,766
Sport and recreation		18,863	16,880	21,316	421	5,573	17,763	(12,190)	-69%	21,316
Public safety		5,629	8,790	7,041	474	4,815	5,867	(1,052)	-18%	7,041
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19,355	25,798	29,080	2,418	22,922	24,233	(1,311)	-5%	29,080
Planning and development		7,619	7,860	11,032	994	9,266	9,193	73	1%	11,032
Road transport		11,737	17,938	18,048	1,424	13,656	15,040	(1,384)	-9%	18,048
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		274,433	365,255	388,128	4,658	234,393	319,627	(85,234)	-27%	388,128
Energy sources		187,391	207,768	269,475	1,555	165,699	222,061	(56,362)	-25%	269,475
Water management		60,178	88,539	84,028	1,179	53,246	69,071	(15,825)	-23%	84,028
Waste water management		16,099	20,743	19,189	920	7,725	15,792	(8,067)	-51%	19,189
Waste management		10,764	48,205	15,436	1,004	7,723	12,703	(4,980)	-39%	15,436
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	533,196	564,107	624,752	19,267	372,799	516,814	(144,015)	-28%	624,752
Surplus/ (Deficit) for the year		750,419	(13,492)	(12,248)	19,405	58,845	(6,394)	65,238	-10.20377	(12,248)

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

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
NC062 Nama Khoi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April										
Vote Description	Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Total Capital Expenditure	1	-	-	-	-	-	-	-	-	-
Capital Expenditure - Functional Classification										
Governance and administration		3,914	1,050	2,902	-	24	1,451	(1,427)	-98%	2,902
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3,914	1,050	2,902	-	24	1,451	(1,427)	-98%	2,902
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	-	83	7,552	(7,469)	-99%	9,063
Planning and development		259	-	-	-	-	-	-	-	-
Road transport		-	9,063	9,063	-	83	7,552	(7,469)	-99%	9,063
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,832	67,529	80,729	3,821	25,571	60,970	(35,399)	-58%	80,729
Energy sources		39,713	4,517	4,517	-	-	3,764	(3,764)	-100%	4,517
Water management		10,760	9,695	19,200	2,572	9,035	11,963	(2,928)	-24%	19,200
Waste water management		104,359	53,317	57,012	1,249	16,536	45,243	(28,707)	-63%	57,012
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	159,005	77,642	92,694	3,821	25,679	69,974	(44,295)	-63%	92,694
Funded by:										
National Government		100,060	47,139	47,139	1,249	13,864	39,283	(25,419)	-65%	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	1,249	13,864	39,283	(25,419)	-65%	47,139
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		58,945	30,503	45,555	2,572	11,815	30,691	(18,876)	-62%	45,555
Total Capital Funding		159,005	77,642	92,694	3,821	25,679	69,974	(44,295)	-63%	92,694

Notes On Capital Expenditure

Progress on projects is discussed in the Technical Monthly report that is submitted to the Infrastructure Committee

It must be highlighted that the municipality has purchased additional fleet through the RT57 process.

CASH FLOW STATEMENT ON 30 April 2026

NC062 Nama Khoi - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		10,800	47,117	69,615	1	28	58,013	(57,985)	-100%	69,615
Service charges		-	236,208	275,944	8,398	52,345	229,953	(177,608)	-77%	275,944
Other revenue		712,668	70,374	82,533	292	17,744	68,778	(51,034)	-74%	82,533
Transfers and Subsidies - Operational		452,313	77,232	77,227	53,688	701,873	64,356	637,517	991%	77,227
Transfers and Subsidies - Capital		-	22,696	22,696	-	22,696	18,913	3,783	20%	22,696
Interest		-	40,213	80,456	57	244	67,047	(66,802)	-100%	80,456
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(518,112)	(508,527)	(600,572)	(48,612)	(522,685)	(342,351)	180,333	-53%	(600,572)
Interest		-	(20,653)	(5,670)	-	-	(4,725)	(4,725)	100%	(5,670)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		657,669	(35,340)	2,230	13,824	272,246	159,984	(112,262)	-70%	2,230
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)	(106,598)	(4,422)	(30,122)	(88,832)	(58,709)	66%	(106,598)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,191)	(89,289)	(106,598)	(4,422)	(30,122)	(88,832)	(58,709)	66%	(106,598)
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)	(104,367)	9,401	242,123	71,152			(104,367)
Cash/cash equivalents at beginning:		44,220	253,877	323,917	-	323,917	323,917			323,917
Cash/cash equivalents at month/year end:		700,952	129,249	219,550	9,401	566,040	395,069			219,550

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 : - Nedbank Rural
Statement Number:1681-1820

Processing Month :10

Statement Date :5/14/2026
12:00:00 AM

Reconciliation Summary

Cashbook Opening Balance	9,135,284.76
Payments for Period	--24,094,752.59
Receipts for Period	21,902,415.62
Item/Cashbook	6,942,947.79
<hr/>	
Uncleared Payments	0.00
Uncleared Receipts	0.00
Unknown Items	0.00
Sub Total	6,942,947.79
<hr/>	
Statement Balance	-6,942,947.79
Difference	0.00

Primary Account

Nama Khoi Municipality (NC062)
Bank Reconciliation Report

CashBook : - Nedbank Main
Statement Number:12054-12125

Processing Month :10

Statement Date :5/14/2026
12:00:00 AM

Reconciliation Summary

Cashbook Opening Balance		5,422,665.18
Payments for Period		--42,848,808.46
Receipts for Period		38,757,120.08
Item/Cashbook		1,330,976.80
<hr/>		
Uncleared Payments		0.00
Uncleared Receipts	✔	0.00
	✔	0.00
Unknown Items		
Sub Total	✔	1,330,976.80
<hr/>		
Statement Balance	✔	-1,330,976.80
Difference	✔	0.00

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 30 April 2026.

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

NC062 Nama Khoi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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		
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	1,335	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	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		16633812	11021227	10979669	10157219	8205499	6776037	7542381	377093248	448,409	409,774	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,092	782	628	560	386	402	1,827	6,206	11,883	9,381	-	-
Commercial	2300	7,396	4,331	4,809	4,911	3,283	2,454	1,535	106,827	135,545	119,010	-	-
Households	2400	8,146	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 30 April 2026.

NC062 Nama Khoi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	39	226,036	226,075	229,073	
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	6,281	592	4,505	1,642	2,136	23	5,448	14,259	34,885	18,777	
Auditor General	0800	-	-	-	-	-	-	12	889	901	1,613	
Other	0900	-	-	-	-	2	1	-	7	9	7	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	614	
Total By Customer Type	1000	6,281	592	4,505	1,642	2,138	24	5,499	466,928	487,608	475,821	

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 –

NC062 Nama Khoi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	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		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6,129	6,719	6,921	542	5,437	5,767	(330)	-6%	6,921
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		20	47	49	10	93	41	53	129%	49
Motor Vehicle Allowance		97	102	105	8	81	87	(7)	-8%	105
Cellphone Allowance		705	751	774	61	612	645	(33)	-5%	774
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		356	425	438	35	346	365	(19)	-5%	438
Sub Total - Councillors		7,307	8,045	8,286	655	6,569	6,905	(336)	-5%	8,286
% increase	4		10.1%	13.4%						13.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2,655	4,254	5,964	325	4,425	4,970	(545)	-11%	5,964
Pension and UIF Contributions		7	13	14	1	7	11	(4)	-36%	14
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		317	812	470	349	349	392	(42)	-11%	470
Motor Vehicle Allowance		520	320	785	55	547	654	(107)	-16%	785
Cellphone Allowance		59	100	67	6	56	56	(0)	0%	67
Housing Allowances		146	149	149	12	122	124	(2)	-2%	149
Other benefits and allowances		0	1	1	0	1	1	(0)	-35%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	1,863	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		332	584	384	39	339	320	19	6%	384
Acting and post related allowance		-	-	234	21	226	195	31	16%	234
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,900	6,233	8,068	808	6,073	6,723	(650)	-10%	8,068
% increase	4		5.6%	36.7%						36.7%
Other Municipal Staff										
Basic Salaries and Wages		59,652	68,732	68,075	5,833	56,028	56,729	(702)	-1%	68,075
Pension and UIF Contributions		8,056	9,924	8,966	847	7,678	7,472	206	3%	8,966
Medical Aid Contributions		3,117	6,261	4,749	424	4,024	3,958	66	2%	4,749
Overtime		9,898	9,867	11,144	1,051	9,300	9,287	13	0%	11,144
Performance Bonus		4,502	5,334	5,647	459	3,737	4,706	(969)	-21%	5,647
Motor Vehicle Allowance		2,092	4,106	2,860	220	2,503	2,384	119	5%	2,860
Cellphone Allowance		217	266	315	27	263	262	1	0%	315
Housing Allowances		631	739	644	48	511	537	(25)	-5%	644
Other benefits and allowances		5,532	3,276	3,699	305	3,145	3,083	62	2%	3,699
Payments in lieu of leave		1,626	1,898	2,295	5	730	1,913	(1,182)	-62%	2,295
Long service awards		-	340	440	34	168	367	(199)	-54%	440
Post-retirement benefit obligations	2	747	1,450	0	-	-	-	-	-	0
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,130	901	1,671	93	1,269	1,393	(124)	-9%	1,671
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		97,201	113,094	110,507	9,347	89,356	92,089	(2,733)	-3%	110,507
% increase	4		16.4%	13.7%						13.7%
Total Parent Municipality		110,409	127,372	126,860	10,809	101,998	105,717	(3,719)	-4%	126,860



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

Province		
NC		
Code	District	Code Description
NC062	Namakwa	Nama Khoi

Municipal Details		Monthly Performance Report																														Scoring and Rating															
		Part A					Part B					Part C			Part D			Part C					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.July25	Nama Khoi	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	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate	
26.August25	Nama Khoi	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	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate
27.September25	Nama Khoi	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	N/A	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	90%	Above Moderate
28.October25	Nama Khoi	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	N/A	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	90%	Above Moderate
29.November25	Nama Khoi	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	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	93%	Above Moderate
30.December25	Nama Khoi	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	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Above Moderate
31.January26	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	90%	Above Moderate
32.February26	Nama Khoi	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	No	Yes	N/A	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	88%	Above Moderate
33.March26	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Above Moderate	
34.April26	Nama Khoi	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	No	95%	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.

The municipality awaits the write-off of the second cycle in terms of the Debt Relief Programme and will reach the end of the Debt Relief Programme by the end of July 2026.

NAMA KHOI LOCAL MUNICIPALITY

APPENDIX B

DISCLOSURE OF GRANTS AND SUBSIDIES FOR THE YEAR ENDED 30 APRIL 2026

	OPENING	CORRECTION OF	RESTATED	GRANTS	GRANTS	TRANSFERRED TO		CLOSING
	BALANCE	ERROR	BALANCE	RECEIVED	REPAID	REVENUE	REVENUE	BALANCE
	R	R	R	R	R	(OPERATING)	(CAPITAL)	R
NATIONAL GOVERNMENT								
Finance Management Grant (FMG)	14,372	-	14,372	3,000,000	(14,372)	(1,845,807)		1,154,193
Municipal Infrastructure Grant (MIG)	6,177,479.00	-	6,177,479	12,696,000	(2,122,988)		(7,746,492)	9,003,998
Expanded Public Works Programme (EPWP)	-	-	-	1,601,000	-	(1,941,014)		(340,014)
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	10,000,000	(321,883)		(8,836,587)	2,316,908
Total	30,614,309	-	30,614,309	27,297,000	(2,459,244)	(3,786,821)	(16,583,079)	35,082,165
PROVINCIAL GOVERNMENT								
Libraries, Archives and Museums	753,380	-	753,380	1,650,000		(1,046,737)		1,356,643
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	1,650,000		(1,046,737)	-	3,527,718
OTHER GRANT PROVIDERS								
Wade Project	-	-	-	-				-
Donations	-	-	-	-				-
Total	-	-	-	-				-
ALL SPHERES OF GOVERNMENT	33,538,764	-	33,538,764	28,947,000	(2,459,244)	(4,833,558)	(16,583,079)	38,609,883

NAMA KHOI MUNICIPALITY

VAT 201

VAT REG. 4890198585

VAT CATEGORY: C

ACCOUNTING BASE : PAYMENT BASE

VAT RECONCILIATION

Financial Year : 2025/2026

PERIOD : MARCH 2026

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	
6	VAT DEC	24,248,131.34	3,162,799.74	30,726,285.68	1,344,568.66		3,162,799.74	
7	VAT JAN	30,869,307.48	4,026,431.41	4,401,023.62	3,710,763.99		4,026,431.41	
8	VAT FEB	25,255,186.03	3,294,154.70	8,988,128.70	3,219,898.91		3,294,154.70	
9	VAT MARCH	33,652,958.45	4,389,516.32	29,657,136.71	3,428,027.99		4,389,516.32	
Total Amount		R 225,508,095.94	R 29,414,099.47	R 131,000,747.83	R 27,598,264.53	R -	R 29,414,099.47	

Input Tax

Date Submit	Period	Description	Capital goods and/or service supplied to you	VAT Value	Other Goods and/or service supplied to you (not capital goods)	VAT Value	Other	VAT Value	VAT Value	Paid (+) Refund (-)	
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	
6	VAT DEC		6,834,539.55	891,461.68	34,223,119.79	4,463,885.19			5,355,346.87	-2,192,547.13	
7	VAT JAN		14,665.03	1,912.83	32,396,719.61	4,225,659.08			4,227,571.91	-201,140.50	
8	VAT FEB		3,671,375.61	478,875.08	23,721,843.35	3,094,153.48			3,573,028.56	-278,873.86	
9	VAT MARCH		4,220,791.56	550,538.03	27,511,506.73	3,588,457.40			4,138,995.43	250,520.89	
Total Amount			R 23,304,643.89	R 3,039,736.16	R 241,824,681.65	R 31,542,349.78	R -	R -	R -	R 34,582,085.94	-R 5,167,986.47

VAT Reconciliation

OPENING BALANCE 01/07/25	327,015.77
TOTAL OUTPUT TAX	-29,414,099.47
TOTAL INPUT TAX	34,582,085.94
REFUNDS :DURING THE YEAR	-9,508,727.20
PAYMENTS DURING THE YEAR	4,013,724.96
CLOSING BALANCE 30/04/26: VAT PAYABLE/ REFUNDABLE	0.00

NAMA KHOI LOCAL MUNICIPALITY Financial Year: 2025/2026 Consolidated Report on Various Deposits Period: YTD ended 30 April 2026 Nedbank: Various Own Funding Accounts				
Description		Loan (Fleet)	Interest	Total
<i>Opening Balance 01 July 2025</i>		10,763,123.84	9,028,828.13	19,793,952.69
Security Against Loan			5,000,000.00	5,000,000.00
Balance : 01 July 2025		10,763,123.84	4,028,828.13	14,791,951.97
<u>Receipts</u>		4,200,000.00	26,470,921.61	30,670,921.61
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		6,818,081.43	6,818,081.43
Deposits	January		1,806,052.71	1,806,052.71
Deposits	February		1,620,873.69	1,620,873.69
Deposits	March		5,166,967.70	5,166,967.70
Deposits	April		1,738,663.50	1,738,663.50
<u>Withdrawal</u>		-10,227,570.59	-24,610,978.85	-34,838,549.44
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
Monthly operational needs	January		-3,500,000.00	-3,500,000.00
Monthly operational needs	February	-4,758,734.00	-2,500,000.00	-7,258,734.00
Monthly operational needs	March	-2,511,428.51		-2,511,428.51
Monthly operational needs	April	-2,957,408.08	-4,000,000.00	-6,957,408.08
<i>Closing Balance: 30 April 2026</i>		4,735,553.25	10,888,770.89	15,626,324.86

Notes on the above tables

The 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
7.January 2026	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	No	No	N/A	Yes	Yes	Yes	Yes	89%	Moderate compliance
8.February 2026	Nama Khoi	NC062	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	N/A	Yes	N/A	N/A	Yes	94%	Moderate compliance
9.March 2026	Nama Khoi	NC062	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	94%	Moderate compliance
10.April 2026	Nama Khoi	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	No	Yes	Yes	N/A	Yes	Yes	Yes	Yes	94%	Moderate compliance

Notes on the Water Incentive Scheme

The municipality does have an outstanding meeting with the Water Board to discuss the fluctuations in the meter data

The municipality has some issues with the municipal financial system, which results in certain information, such as the water and electricity losses, being delayed

Nama Khoi Bulk Losses			
Electricity		Water	
Component	Total	Component	Total
Billing [kWh]	5,236,934.69	Billing [kL]	162,302.13
Bulk [kWh] (Eskom)	5,340,441.95	Bulk [kL] (Vaal Central Water)	201,382.00 <i>BULK VCW ACCOUNTS NOT VERIFIABLE!!</i>
		Bulk [kL] (Netview Check Meters)	198,074.68 Netview Bulk Water Check Meters
Surplus/(Loss) kWh	-103,507.26	Surplus kL	-39,079.87 Based on VCW Bulk KI's
Surplus/(Loss) %	-1.94%	Surplus %	-19.41% Based on VCW Bulk KI's

(Loss) kL	-35,772.55	Based on Netview Bulk KI's
(Loss) %	<u>-18.06%</u>	Based on Netview Bulk KI's

Surplus/(Loss) [R] [Excl VAT]		Surplus/(Loss) [R] [Excl VAT]	
Assumed Technical Losses	1.94%		
Bulk [R] losses @ R2.04 (excl. VAT)	-R211,155	Bulk [R] surplus @ R26.10 (excl. VAT)	- R1,019,984.61 Based on VCW Bulk KI's
Assumed Non -Technical Losses	0%		
Billed [R] losses @ R3.22 (excl. VAT)		Bulk [R] loss @ R26.10 (excl. VAT)	-R933,663.56 Based on Netview Bulk KI's
Total	<u>-R211,155</u>		

Additional Notes
1. Please note areas marked in Yellow on the Electricity Losses sheet requires additional information: (a) Kleinzee Eskom Accounts from Jul - Mar 2026 (b) Syntell Prepaid Sales indicating kWh for Oct & Nov 2025.
2. Water Bulk Surplus/(Losses) indicated for both in above calculation
Source Data utilised
[A] Netfin Billing Data for Jun - Mar 2026 [B] Syntell Prepaid Sales Statistics for Jul - Sept 2025 (figures marked in yellow) [C] Eskom and Vaal Central Water accounts for Jul - Mar 2026

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.

The municipality has experienced some cash flow issues and will need to enforce credit control procedures more aggressively.

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 30 April 2026 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 31days after the end of each quarter, make public as prescribed, a consolidated statement in the prescribed format on the state of municipalities' budget per municipality and municipal entity. The MEC for finance must submit such consolidated statements to the provincial legislature no later than 45 days after the end of each quarter.

NAMA KHOI MUNICIPALITY SCHEDULE C MONTHLY BUDGET STATEMENT	
General information and contact information	
Main tables	Consolidated Monthly Statements
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote)
Table C4-FinPerRE	Financial Performance (revenue and expenditure)
Table C5-CAPEX	Capital Expenditure (municipal vote, standard classification)
Table C5C	Capital Expenditure (municipal vote, standard classification)
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
Supporting Tables	
Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement – Performance Indicators
Table SC3	Monthly Budget Statement – Aged debtors
Table SC4	Monthly Budget Statement – Aged creditors
Table S5	Monthly Budget Statement – Investment portfolio
Table SC6	Monthly Budget Statement – Transfer and grant receipts
Table SC7	Monthly Budget Statement – Transfer and grant expenditure
Table SC8	Monthly Budget Statement – Councillor and staff benefits
Table SC9	Monthly Budget Statement – Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement – Parent Municipality Financial Performance
Table SC11	Monthly Budget Statement – Summary of municipal entities
Table SC 12	Consolidated Monthly Budget Statement – Capital expenditure trend
Table SC13 a	Consolidated Monthly Budget Statement – Capital expenditure on new assets by asset class
Table SC b	Consolidated Monthly Budget Statement – Capital expenditure on renewal of existing assets by asset class
Table SC c	Consolidated Monthly Budget Statement – Expenditure on repairs and maintenance by asset class
Table SC d	Consolidated Monthly Budget Statement – depreciation by asset class
Table SC71	Charts