



Nama Khoi Municipality

15 February 2026

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY REPORT FOR THE PERIOD ENDING 31 January 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 31 January 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 31 January 2026

This report is based on financial information, as of 31 January 2026, and is available during preparation.

The financial results for the period ended 31 January 2026 are summarised as follows:

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

Table of Contents

Page 3	Table C4-Financial Performance
Page 4	Expenditure by Type
Page 5	Table C3 – Revenue and Expenditure by Vote
Page 6	Capital Expenditure
Page 7	Cash Flow Statement
Page 10	Debtors Age Analysis
Page 11	Creditors age analysis
Page 12	Employee Related Cost
Page 13	Other Required Financial Information as per Treasury Guidelines
Page 17	Financial Implications/Recommendations
Page 19	Interdepartmental and Cluster Impact
Page 21	Quality Certificate
Page 25	Annexure A
Page 26	C-Schedule Table of contents

NC062 Nama Khoi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	16,162	92,435	93,291	(856)	-1%	159,927
Service charges - Water		47,193	61,257	61,257	5,309	27,496	35,733	(8,237)	-23%	61,257
Service charges - Waste Water Management		15,924	22,600	22,600	1,349	8,373	13,183	(4,811)	-36%	22,600
Service charges - Waste management		18,900	26,984	26,984	1,643	9,971	15,741	(5,769)	-37%	26,984
Sale of Goods and Rendering of Services		460	4,389	4,389	29	324	2,560	(2,236)	-87%	4,389
Agency services		-	98	98	-	-	57	(57)	-100%	98
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		32,042	23,281	23,281	5,856	29,857	13,580	16,276	120%	23,281
Interest from Current and Non Current Assets		11,826	16,933	16,933	3,661	13,107	9,877	3,230	33%	16,933
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		693	1,308	1,308	-	-	763	(763)	-100%	1,308
Rental from Fixed Assets		1,233	3,549	3,549	73	780	2,070	(1,290)	-62%	3,549
Licence and permits		3,015	4,024	4,024	186	1,588	2,347	(759)	-32%	4,024
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		640	577	577	51	345	337	8	2%	577
Non-Exchange Revenue										
Property rates		55,907	59,953	59,953	4,606	27,967	34,973	(7,006)	-20%	59,953
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		330	635	635	0	98	370	(273)	-74%	635
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		339,926	77,232	77,232	152	57,090	45,052	12,038	27%	77,232
Interest		6,829	4,585	4,585	1,993	10,208	2,675	7,534	282%	4,585
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		1,742	-	-	196	1,214	-	1,214	#DIV/0!	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		339,144	60,588	60,588	-	-	35,343	(35,343)	-100%	60,588
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,055,316	527,919	527,919	41,266	280,853	307,953	(27,100)	-9%	527,919
Expenditure By Type										
Employee related costs		103,102	119,328	119,328	10,248	65,953	69,608	(3,654)	-5%	119,328
Remuneration of councillors		7,307	8,045	8,045	632	4,442	4,693	(250)	-5%	8,045
Bulk purchases - electricity		140,719	152,145	152,145	11,099	92,757	88,751	4,005	5%	152,145
Inventory consumed		42,585	54,491	54,491	571	29,970	31,786	(1,817)	-6%	54,491
Debt impairment		10,646	42,900	42,900	132	36,374	25,025	11,349	45%	42,900
Depreciation and amortisation		57,829	72,392	72,392	-	-	42,228	(42,228)	-100%	72,392
Interest		59,239	20,653	20,653	252	3,224	12,048	(8,824)	-73%	20,653
Contracted services		30,174	45,075	45,075	5,402	34,151	26,294	7,857	30%	45,075
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		52,068	1,100	1,100	-	-	642	(642)	-100%	1,100
Operational costs		27,046	37,828	37,828	1,325	11,463	22,066	(10,603)	-48%	37,828
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		2,016	10,152	10,152	-	-	5,922	(5,922)	-100%	10,152
Total Expenditure		532,730	564,107	564,107	29,661	278,334	329,063	(50,729)	-15%	564,107
Surplus/(Deficit)		522,586	(36,188)	(36,188)	11,606	2,519	(21,110)	23,629	(0)	(36,188)

Explanation on YTD variance % - e.g. 104% means that the municipality billed 4% more than what was budgeted and 98% means the municipality billed 2% less than what was budgeted.

Variances to be discussed in the Institutional and Finance Committee

Notes on the Table above

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

Notes on the Table above

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

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

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

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

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

Other Expenditure – Expenditure is linked to the available cash

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

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

Contract Services - Expenditure is linked to the available cash

Other losses – journals are processed at year-end

NC062 Nama Khoi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		627,631	159,579	159,579	17,748	147,443	93,088	54,355	58%	159,579
Executive and council		214,506	2,492	2,492	40	2,201	1,454	747	51%	2,492
Finance and administration		413,124	157,087	157,087	17,707	145,242	91,634	53,608	59%	157,087
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,416	3,695	3,695	155	1,367	2,156	(789)	-37%	3,695
Community and social services		2,322	3,551	3,551	155	1,335	2,072	(736)	-36%	3,551
Sport and recreation		94	144	144	0	31	84	(53)	-63%	144
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,309	3,862	3,862	187	1,663	2,253	(590)	-26%	3,862
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,309	3,862	3,862	187	1,663	2,253	(590)	-26%	3,862
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		650,180	383,145	383,145	23,171	143,818	223,501	(79,684)	-36%	383,145
Energy sources		528,176	226,672	226,672	16,316	93,291	132,225	(38,934)	-29%	226,672
Water management		59,996	78,173	78,173	5,454	28,273	45,601	(17,328)	-38%	78,173
Waste water management		44,759	62,812	62,812	1,398	22,244	36,640	(14,396)	-39%	62,812
Waste management		17,250	15,488	15,488	3	10	9,035	(9,025)	-100%	15,488
<i>Other</i>	4	79	334	334	6	76	195	(119)	-61%	334
Total Revenue - Functional	2	1,283,615	550,615	550,615	41,266	294,366	321,192	(26,826)	-8%	550,615
Expenditure - Functional										
<i>Governance and administration</i>		206,957	136,081	136,081	9,983	69,263	79,381	(10,118)	-13%	136,081
Executive and council		22,276	27,078	27,078	1,375	13,026	15,795	(2,769)	-18%	27,078
Finance and administration		182,937	107,307	107,307	8,420	55,129	62,596	(7,467)	-12%	107,307
Internal audit		1,745	1,696	1,696	189	1,107	989	118	12%	1,696
<i>Community and public safety</i>		32,451	36,973	36,973	2,133	12,890	21,567	(8,678)	-40%	36,973
Community and social services		7,959	11,303	11,303	768	5,127	6,593	(1,466)	-22%	11,303
Sport and recreation		18,863	16,880	16,880	781	4,421	9,846	(5,426)	-55%	16,880
Public safety		5,629	8,790	8,790	585	3,341	5,128	(1,786)	-35%	8,790
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19,355	25,798	25,798	2,521	15,637	15,049	588	4%	25,798
Planning and development		7,619	7,860	7,860	988	6,175	4,585	1,590	35%	7,860
Road transport		11,737	17,938	17,938	1,533	9,462	10,464	(1,002)	-10%	17,938
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		274,433	365,255	365,255	15,023	180,545	213,066	(32,521)	-15%	365,255
Energy sources		187,391	207,768	207,768	12,428	137,611	121,198	16,413	14%	207,768
Water management		60,178	88,539	88,539	957	32,967	51,648	(18,681)	-36%	88,539
Waste water management		16,099	20,743	20,743	817	5,089	12,100	(7,011)	-58%	20,743
Waste management		10,764	48,205	48,205	821	4,877	28,120	(23,242)	-83%	48,205
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	533,196	564,107	564,107	29,661	278,334	329,063	(50,729)	-15%	564,107
Surplus/ (Deficit) for the year		750,419	(13,492)	(13,492)	11,606	16,032	(7,870)	23,902	-3.037039	(13,492)

The Capital expenditure report shown in Annexure B has been prepared based on the format required by the National Treasury.

Please note Capital Expenditure is subject to correction. Errors have been submitted to the Service Provider

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

Vote Description	Ref	2024/25				Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification										
Governance and administration		3,914	1,050	1,050	-	-	613	(613)	-100%	1,050
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3,914	1,050	1,050	-	-	613	(613)	-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	13	72	5,287	(5,214)	-99%	9,063
Planning and development		259	-	-	-	-	-	-	-	-
Road transport		-	9,063	9,063	13	72	5,287	(5,214)	-99%	9,063
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,832	67,529	67,529	-	13,833	39,392	(25,559)	-65%	67,529
Energy sources		39,713	4,517	4,517	-	-	2,635	(2,635)	-100%	4,517
Water management		10,760	9,695	9,695	-	-	5,656	(5,656)	-100%	9,695
Waste water management		104,359	53,317	53,317	-	13,833	31,102	(17,268)	-56%	53,317
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	159,005	77,642	77,642	13	13,906	45,291	(31,386)	-69%	77,642
Funded by:										
National Government		100,060	47,139	47,139	-	11,161	27,498	(16,337)	-59%	47,139
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		100,060	47,139	47,139	-	11,161	27,498	(16,337)	-59%	47,139
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		58,945	30,503	30,503	13	2,745	17,794	(15,049)	-85%	30,503
Total Capital Funding		159,005	77,642	77,642	13	13,906	45,291	(31,386)	-69%	77,642

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

CASH FLOW STATEMENT ON 31 January 2026

NC062 Nama Khoi - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		10,800	47,117	47,117	4	18	27,485	(27,467)	-100%	47,117
Service charges		-	236,208	236,208	6,739	32,286	137,788	(105,502)	-77%	236,208
Other revenue		712,668	70,374	70,374	31	11,001	41,051	(30,051)	-73%	70,374
Transfers and Subsidies - Operational		452,313	77,232	77,232	60,511	504,969	45,052	459,917	1021%	77,232
Transfers and Subsidies - Capital		-	22,696	22,696	-	13,000	13,239	(239)	-2%	22,696
Interest		-	40,213	40,213	37	163	23,458	(23,295)	-99%	40,213
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(518,112)	(508,527)	(508,527)	(54,340)	(373,568)	(194,577)	178,991	-92%	(508,527)
Interest		-	(20,653)	(20,653)	-	-	(12,048)	(12,048)	100%	(20,653)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		657,669	(35,340)	(35,340)	12,983	187,869	81,449	(106,420)	-131%	(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)	(15)	(16,721)	(52,085)	(35,364)	68%	(89,289)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,191)	(89,289)	(89,289)	(15)	(16,721)	(52,085)	(35,364)	68%	(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)	12,968	171,148	29,364			(124,628)
Cash/cash equivalents at beginning:		44,220	253,877	253,877	323,917	323,917	253,877			323,917
Cash/cash equivalents at month/year end:		700,952	129,249	129,249	336,885	495,065	283,241			199,289

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:1236-1386

Processing Month :7

Statement Date :2/13/2026 12:00:00 AM

Reconciliation Summary

Cashbook Opening Balance	14,050,988.17
Payments for Period	--28,530,770.28
Receipts for Period	23,155,808.35
Item/Cashbook	8,676,026.24
<hr/>	
Uncleared Payments	0.00
Uncleared Receipts	0.00
Unknown Items	0.00
Sub Total	8,676,026.24
<hr/>	
Statement Balance	-8,676,026.24
Difference	0.00

Reviewer:

Approver :

Date :2/13/2026 12:00:00 AM

Primary Account

Bank Reconciliation Report

CashBook :19_Nedbank Main Account
Statement Number:11823-11900

Processing Month :7
Statement Date :31/01/2026

Reconciliation Summary

Cashbook Opening Balance	4 536 669.57
Payments for Period	-43 691 139.17
Receipts for Period	40,583 480.81
Item/Cashbook	-1 429 011.21
<hr/>	
Uncleared Payments	0
Uncleared Receipts	0
	0.00
Unknown Items	
Sub Total	0
<hr/>	
Statement Balance	1 429 011 .21
Difference	0

Reviewer: Approver :

Date :31/01/2026

Notes on Bank Reconciliations

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

Debtors Age Analysis - Annexure B -Table SC3

The debtor's age analysis report shown in Annexure B has been prepared based on the format required by the National Treasury. The following report shows the debtor's outstanding on 31 January 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 - M07 January

Description	NT Code	Budget Year 2025/26								
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	4,401	2,923	2,743	2,232	2,288	2,209	1,845	114,848	133,489
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
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
Receivables from Exchange Transactions - Waste Water Management	1500	966	802	741	635	615	594	565	26,990	31,909
Receivables from Exchange Transactions - Waste Management	1600	1,377	1,215	1,157	992	980	967	942	55,190	62,820
Receivables from Exchange Transactions - Property Rental Debtors	1700	16	13	12	11	10	10	10	397	478
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
Total By Income Source	2000	16,634	11,021	10,980	10,157	8,205	6,776	7,542	377,093	448,409
2024/25 - totals only		43598141	15179871	11257461	8529264	7143188	7719080	6490247	372312888	472,230
Debtors Age Analysis By Customer Group										
Organs of State	2200	1,092	782	628	560	386	402	1,827	6,206	11,883
Commercial	2300	7,396	4,331	4,809	4,911	3,283	2,454	1,535	106,827	135,545
Households	2400	8,146	5,909	5,543	4,686	4,536	3,920	4,181	264,060	300,980
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

Notes on Debtors' Age Analysis

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

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

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

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

CREDITORS Age Analysis - Annexure B -Table SC4

The creditor's age analysis report shown in Annexure B has been prepared based on the format required by the National Treasury.

The following report shows the creditor's outstanding on 31 January 2026.

NC062 Nama Khoi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description R thousands	NT Code	Budget Year 2025/26								Total
		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	12,975	-	-	4	-	10	1,905	224,157	239,051
Bulk Water	0200	-	-	-	-	-	-	-	225,737	225,737
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3,557	513	201	4,056	3,535	1	7,084	7,208	26,155
Auditor General	0800	39	313	1,465	-	-	12	-	889	2,718
Other	0900	-	-	1	-	-	-	-	7	7
Medical Aid deductions	0950	670	-	-	-	-	-	-	-	670
Total By Customer Type	1000	17,241	826	1,666	4,060	3,535	23	8,989	457,998	494,338

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 - M07 January						
Summary of Employee and Councillor remuneration	Budget Year 2025/26					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Councillors (Political Office Bearers plus Other)						
Basic Salaries and Wages	6,718,937	518,497	3,651,261	3,919,384	- 268,123	93
Medical Aid Contributions	47,348	9,688	64,103	27,622	36,481	232
Motor Vehicle Allowance	101,657	8,068	56,476	59,297	- 2,821	95
Cellphone Allowance	751,140	61,200	428,400	438,165	- 9,765	98
Other benefits and allowances	425,420	34,591	242,136	248,164	- 6,028	98
Sub Total - Councillors	8,044,502	632,044	4,442,376	4,692,632	- 250,256	95
Senior Managers of the Municipality						
Basic Salaries and Wages	4,254,288	324,511	3,451,857	2,481,661	970,196	139
Pension and UIF Contributions	13,388	-	5,136	7,812	- 2,676	66
Performance Bonus	812,474	-	-	473,935	- 473,935	-
Motor Vehicle Allowance	319,871	54,717	383,020	186,599	196,421	205
Cellphone Allowance	99,700	5,600	39,200	58,170	- 18,970	67
Housing Allowances	148,813	12,199	85,394	86,807	- 1,413	98
Other benefits and allowances	901	50	351	539	- 188	65
Scarcity	583,892	39,143	221,936	340,606	- 118,670	65
Acting and post related allowance	-	24,511	136,440	-	136,440	
Sub Total - Senior Managers of Municipality	6,233,327	460,731	4,323,334	3,636,129	687,205	119
Other Municipal Staff						
Basic Salaries and Wages	68,732,135	6,050,195	38,893,785	40,093,760	- 1,199,975	97
Pension and UIF Contributions	9,923,585	822,002	5,185,267	5,788,769	- 603,502	90
Medical Aid Contributions	6,261,025	417,672	2,760,696	3,652,264	- 891,568	76
Overtime	9,867,497	1,332,483	6,493,816	5,756,044	737,772	113
Performance Bonus	5,334,217	295,891	2,503,922	3,111,619	- 607,697	80
Motor Vehicle Allowance	4,105,811	311,253	1,927,925	2,395,050	- 467,125	80
Cellphone Allowance	266,023	26,850	182,250	155,183	27,067	117
Housing Allowances	739,342	50,320	367,452	431,284	- 63,832	85
Other benefits and allowances	3,275,657	355,491	2,071,649	1,910,832	160,817	108
Payments in lieu of leave	1,897,984	21,923	227,837	1,107,162	- 879,325	21
Long service awards	340,432	-	57,623	198,590	- 140,967	29
Post-retirement benefit obligations	1,449,926	-	-	845,789	- 845,789	-
Acting and post related allowance	900,596	102,781	957,911	525,350	432,561	182
In kind benefits	-	-	-	-	-	
Sub Total - Other Municipal Staff	113,094,230	9,786,861	61,630,133	65,971,696	- 4,341,563	93
Total Parent Municipality	127,372,059	10,879,636	70,395,843	74,300,457	- 3,904,614	95
Total Employee Cost	119,327,557	10,247,592	65,953,467	69,607,825		
Total Expenditure	564,107,286	29,660,622	278,333,914	329,062,708		
%Employee Cost to Total Expenditure	21	35	24	21		

Employee Cost to Total Expenditure amounts to 35%.



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

Province		
NC		
Code	District	Code Description
NC062	Namakwa	Nama Khol

Municipal Details		Monthly Performance Report																												Scoring and Rating																	
		Part A					Part B					Part C			Part D			Part C					Part E																								
Month	Code Descr	Code	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							Score	Rating													
			C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41				
25.July25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Above Moderate	
26.August25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	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 Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	90%	Above Moderate
28.October25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	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 Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	93%	Above Moderate	
30.December25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	95%	Above Moderate	
31.January26	Nama Khol	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	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.

NAMA KHOI LOCAL MUNICIPALITY

APPENDIX B

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

	OPENING BALANCE R	CORRECTION OF ERROR R	RESTATED BALANCE R	GRANTS RECEIVED R	GRANTS REPAID R	TRANSFERRED TO REVENUE (OPERATING) R	TRANSFERRED TO REVENUE (CAPITAL) R	CLOSING BALANCE R
NATIONAL GOVERNMENT								
Finance Management Grant (FMG)	14,372	-	14,372	3,000,000	(14,372)	(1,165,863)		1,834,137
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	(2,459,244)	(16,619,551)	-	28,655,515
PROVINCIAL GOVERNMENT								
Libraries, Archives and Museums	753,380	-	753,380	825,000		(751,360)		827,020
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	825,000	-	(751,360)	-	2,998,095
OTHER GRANT PROVIDERS								
Wade Project	-	-	-	-		-		-
Donations	-	-	-	-		-		-
Total	-	-	-	-		-		-
ALL SPHERES OF GOVERNMENT	33,538,764	-	33,538,764	17,945,000	(2,459,244)	(17,370,911)	-	31,653,609

NAMA KHOI MUNICIPALITY

VAT 201

VAT REG. 4890198585

VAT CATEGORY: C

ACCOUNTING BASE : PAYMENT BASE

VAT RECONCILIATION

Financial Year : 2025/2026

PERIOD : JAN 2025

Output											
Date Submit	Description	Standard rate (Excluding capital goods and/or services and accommodation	Standard rate (Excluding capital goods and/or services and accommodation	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				
Total Amount		R 135,730,643.97	R 17,703,997.04	R 87,954,458.81	R 17,239,573.64	-	R 17,703,997.04				
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		2,170,362.48	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	
Total Amount			R 15,397,811.69	R 2,008,410.22	R 158,194,611.95	R 20,634,079.82	-	R -	R -	R 22,642,490.04	R 4,938,493.00
VAT Reconciliation											
										327,015.77	
OPENING BALANCE 01/07/25										327,015.77	
TOTAL OUTPUT TAX										-17,703,997.04	
TOTAL INPUT TAX										22,642,490.04	
REFUNDS - DURING THE YEAR										-6,836,165.71	
PAYMENTS DURING THE YEAR										3,763,204.07	
CLOSING BALANCE 31/01/26: VAT PAYABLE/ REFUNDABLE										2,192,547.13	

NAMA KHOI LOCAL MUNICIPALITY Financial Year: 2025/2026 Consolidated Report on Various Deposits Period: YTD ended 31 Jan 2026 Nedbank: Various Own Funding Accounts				
Description		Loan (Fleet)	Interest	Total
<u>Opening Balance 01 Dec 2025</u>		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 Aug 2025		10,763,123.84	4,028,828.13	14,791,951.97
<u>Receipts</u>		4,200,000.00	17,944,416.72	22,144,416.72
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
<u>Withdrawal</u>		0.00	-18,110,978.85	- 18,110,978.85
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
Monthly operational needs	January		-3,500,000.00	- 3,500,000.00
<u>Closing Balance: 31 Jan 2026</u>		14,963,123.84	8,862,266.00	23,827,390.56

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

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

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, Don Malan the Acting Municipal Manager of Nama Khoi Municipality, hereby certify that –

- The monthly report on the implementation of the municipal budget and financial state affairs for the month ending 31 January 2026 has been prepared by the Municipal Finance Management Act 71 and regulations made under that Act.

Print Name: DON MALAN

Acting Municipal Manager of Nama Khoi Municipality

A signed Quality Certificate is a separate document due to the document being signed by the CFO, Municipal Manager, and Mayor Manually

Annexure A

Reports and reportable matters

Monthly reports statements – Section 71 MFMA

- (1) The accounting officer of a municipality must no later than 10 working days after the end of each month submit to the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and the financial year up to the end of that month:
 - (a) Actual revenue, per revenue source
 - (b) Actual borrowings
 - (c) Actual expenditure per vote
 - (d) Actual capital expenditure per vote
 - (e) The amount of any allocations received
 - (f) Actual expenditure on those allocations, excluding expenditure on –
 - (i) Its share of the local government equitable share, and
 - (ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
 - (g) When necessary, an explanation of –
 - (i) Any material variances from the municipality projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) Any material variances from the service delivery and budget implementation plan; and
 - (iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget
- (2) The statement must include –
 - (a) A projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - (b) The prescribed information relating to the state of the budget of each municipal entity the municipality in terms of section 87 (10)

- (3) The amounts reflected in the statement must in each case be compared with corresponding amounts budgeted for in the municipality's approved budget
- (4) The statement to the provincial treasury must be in the format of a signed document and the electronic format.
- (5) The accounting officer of a municipality that has received an allocation referred to in subsection (1) (e) during any particular month must by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1) (e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets per municipality and municipal entity
- (7) The provincial treasury must, within 31 days after the end of each quarter, make public as prescribed, a consolidated statement in the prescribed format on the state of municipalities' budget per municipality and municipal entity. The MEC for finance must submit such consolidated statements to the provincial legislature no later than 45 days after the end of each quarter.

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