



Nama Khoi Municipality

16 April 2026

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

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

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

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

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Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	15,223	123,763	134,835	(11,072)	-8%	179,779
Service charges - Water		47,193	61,257	63,470	4,632	37,540	47,602	(10,062)	-21%	63,470
Service charges - Waste Water Management		15,924	22,600	16,359	1,420	11,139	12,270	(1,130)	-9%	16,359
Service charges - Waste management		18,900	26,984	18,972	1,631	13,276	14,229	(954)	-7%	18,972
Sale of Goods and Rendering of Services		460	4,389	4,186	3,290	3,664	3,140	525	17%	4,186
Agency services		-	98	98	-	-	73	(73)	-100%	98
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		32,042	23,281	55,780	4,820	39,429	41,835	(2,406)	-6%	55,780
Interest from Current and Non Current Assets		11,826	16,933	23,576	1,801	16,542	17,682	(1,141)	-6%	23,576
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		693	1,308	1,308	-	-	981	(981)	-100%	1,308
Rental from Fixed Assets		1,233	3,549	2,513	79	940	1,885	(944)	-50%	2,513
Licence and permits		3,015	4,024	3,726	245	2,092	2,795	(703)	-25%	3,726
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		640	577	651	58	468	488	(20)	-4%	651
Non-Exchange Revenue										
Property rates		55,907	59,953	61,276	4,557	38,519	45,957	(7,438)	-16%	61,276
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		330	635	599	21	120	449	(329)	-73%	599
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		339,926	77,232	77,227	17,896	75,115	57,920	17,195	30%	77,227
Interest		6,829	4,585	17,574	1,726	13,605	13,181	425	3%	17,574
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		1,742	-	2,125	226	1,612	1,594	18	1%	2,125
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		339,144	60,588	60,588	-	-	45,441	(45,441)	-100%	60,588
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,055,316	527,919	589,809	57,625	377,826	442,356	(64,530)	-15%	589,809
Expenditure By Type										
Employee related costs		103,102	119,328	118,575	9,538	85,275	88,931	(3,656)	-4%	118,575
Remuneration of councillors		7,307	8,045	8,286	657	5,914	6,214	(301)	-5%	8,286
Bulk purchases - electricity		140,719	152,145	165,000	10,968	115,249	123,750	(8,501)	-7%	165,000
Inventory consumed		42,585	54,491	74,573	17,309	47,730	55,930	(8,200)	-15%	74,573
Debt impairment		10,646	42,900	63,500	1,496	37,783	43,156	(5,373)	-12%	63,500
Depreciation and amortisation		57,829	72,392	57,829	-	-	43,371	(43,371)	-100%	57,829
Interest		59,239	20,653	5,670	412	4,075	4,253	(178)	-4%	5,670
Contracted services		30,174	45,075	82,788	4,258	43,225	62,091	(18,866)	-30%	82,788
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		52,068	1,100	2,500	-	-	1,875	(1,875)	-100%	2,500
Operational costs		27,046	37,828	43,531	1,544	14,283	32,649	(18,366)	-56%	43,531
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		2,016	10,152	2,500	-	-	625	(625)	-100%	2,500
Total Expenditure		532,730	564,107	624,752	46,182	353,532	462,845	(109,313)	-24%	624,752
Surplus/(Deficit)		522,586	(36,188)	(34,944)	11,442	24,294	(20,489)	44,783	(0)	(34,944)

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.

Variations 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.

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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	35,563	145,541	156,981	(11,440)	-7%	209,308
Executive and council		214,506	2,492	2,239	43	2,287	1,679	608	36%	2,239
Finance and administration		413,124	157,087	207,069	35,520	143,254	155,302	(12,048)	-8%	207,069
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,416	3,695	4,442	147	1,668	3,332	(1,663)	-50%	4,442
Community and social services		2,322	3,551	4,367	146	1,636	3,275	(1,640)	-50%	4,367
Sport and recreation		94	144	75	1	33	56	(23)	-42%	75
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,309	3,862	3,746	265	2,190	2,809	(619)	-22%	3,746
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,309	3,862	3,746	265	2,190	2,809	(619)	-22%	3,746
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		650,180	383,145	394,708	23,275	243,486	296,031	(52,545)	-18%	394,708
Energy sources		528,176	226,672	253,879	15,375	138,212	190,409	(52,197)	-27%	253,879
Water management		59,996	78,173	82,099	4,800	51,910	61,574	(9,664)	-16%	82,099
Waste water management		44,759	62,812	57,314	3,100	40,043	42,986	(2,943)	-7%	57,314
Waste management		17,250	15,488	1,416	0	13,321	1,062	12,259	1154%	1,416
<i>Other</i>	4	79	334	300	8	87	225	(138)	-61%	300
Total Revenue - Functional	2	1,283,615	550,615	612,505	59,258	392,972	459,378	(66,406)	-14%	612,505
Expenditure - Functional										
<i>Governance and administration</i>		206,957	136,081	168,423	8,444	87,167	126,317	(39,150)	-31%	168,423
Executive and council		22,276	27,078	27,121	1,672	16,329	20,341	(4,012)	-20%	27,121
Finance and administration		182,937	107,307	139,372	6,610	69,407	104,529	(35,122)	-34%	139,372
Internal audit		1,745	1,696	1,929	162	1,430	1,447	(17)	-1%	1,929
<i>Community and public safety</i>		32,451	36,973	39,122	1,500	16,126	29,342	(13,215)	-45%	39,122
Community and social services		7,959	11,303	10,766	743	6,633	8,074	(1,442)	-18%	10,766
Sport and recreation		18,863	16,880	21,316	355	5,152	15,987	(10,835)	-68%	21,316
Public safety		5,629	8,790	7,041	402	4,341	5,280	(939)	-18%	7,041
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19,355	25,798	29,080	2,476	20,504	21,810	(1,305)	-6%	29,080
Planning and development		7,619	7,860	11,032	1,029	8,273	8,274	(1)	0%	11,032
Road transport		11,737	17,938	18,048	1,447	12,232	13,536	(1,304)	-10%	18,048
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		274,433	365,255	388,128	33,762	229,735	285,377	(55,642)	-19%	388,128
Energy sources		187,391	207,768	269,475	13,587	164,144	198,354	(34,211)	-17%	269,475
Water management		60,178	88,539	84,028	18,202	52,067	61,592	(9,525)	-15%	84,028
Waste water management		16,099	20,743	19,189	963	6,805	14,094	(7,289)	-52%	19,189
Waste management		10,764	48,205	15,436	1,009	6,718	11,336	(4,618)	-41%	15,436
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	533,196	564,107	624,752	46,182	353,532	462,845	(109,313)	-24%	624,752
Surplus/ (Deficit) for the year		750,419	(13,492)	(12,248)	13,076	39,440	(3,467)	42,907	-12.37755	(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
Capital Expenditure - Functional Classification										
Governance and administration		3,914	1,050	2,902	24	24	726	(701)	-97%	2,902
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3,914	1,050	2,902	24	24	726	(701)	-97%	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	11	83	6,797	(6,714)	-99%	9,063
Planning and development		259	-	-	-	-	-	-	-	-
Road transport		-	9,063	9,063	11	83	6,797	(6,714)	-99%	9,063
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,832	67,529	80,729	4,942	21,968	51,091	(29,123)	-57%	80,729
Energy sources		39,713	4,517	4,517	-	-	3,388	(3,388)	-100%	4,517
Water management		10,760	9,695	19,200	3,489	6,682	8,344	(1,663)	-20%	19,200
Waste water management		104,359	53,317	57,012	1,453	15,287	39,359	(24,072)	-61%	57,012
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	159,005	77,642	92,694	4,978	22,076	58,614	(36,538)	-62%	92,694
Funded by:										
National Government		100,060	47,139	47,139	1,453	12,614	35,354	(22,740)	-64%	47,139
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		100,060	47,139	47,139	1,453	12,614	35,354	(22,740)	-64%	47,139
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		58,945	30,503	45,555	3,524	9,461	23,259	(13,798)	-59%	45,555
Total Capital Funding		159,005	77,642	92,694	4,978	22,076	58,614	(36,538)	-62%	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 31 March 2026

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	69,615	4	27	52,212	(52,184)	-100%	69,615
Service charges		-	236,208	275,944	4,357	43,947	206,958	(163,011)	-79%	275,944
Other revenue		712,668	70,374	82,533	3,803	17,452	61,900	(44,448)	-72%	82,533
Transfers and Subsidies - Operational		452,313	77,232	77,227	78,475	648,185	57,920	590,265	1019%	77,227
Transfers and Subsidies - Capital		-	22,696	22,696	6,000	22,696	17,022	5,674	33%	22,696
Interest		-	40,213	80,456	12	187	60,342	(60,155)	-100%	80,456
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(518,112)	(508,527)	(600,572)	(50,915)	(472,195)	(308,116)	164,079	-53%	(600,572)
Interest		-	(20,653)	(5,670)	-	-	(4,253)	(4,253)	100%	(5,670)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		657,669	(35,340)	2,230	41,736	260,300	143,985	(116,315)	-81%	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)	(1,697)	(23,177)	(79,948)	(56,772)	71%	(106,598)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,191)	(89,289)	(106,598)	(1,697)	(23,177)	(79,948)	(56,772)	71%	(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)	40,039	237,124	64,037			(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	40,039	561,041	387,954			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:1526-1680

Processing Month :9



Statement Date :4/13/2026
12:00:00 AM

Reconciliation Summary

Cashbook Opening Balance		8,661,852.69
Payments for Period		--20,132,094.75
Receipts for Period		20,605,526.82
Item/Cashbook		9,135,284.76
<hr/>		
Uncleared Payments		0.00
Uncleared Receipts	✔	0.00
	✔	0.00
Unknown Items		
Sub Total	✔	9,135,284.76
<hr/>		
Statement Balance	✔	-9,135,284.76
Difference	✔	0.00

Primary Account

Electronic Bank Reconciliation - Nedbank Main Account

Perform Reconciliation		Reconciliation Summary and Breakdown	
Reconciliation Summary			
View Contra Items			
Cashbook Opening Balance	2,739,744.15		 
Payments for Month	-57,222,443.21	View	
Receipts for Month	59,976,444.15	View	
Item/Cashbook	5,493,745.09		
Cashbook Uncleared Payments	0.00	View	
Cashbook Uncleared Receipts	0.00	View	
Unknown Items	0.00		
Sub Total	5,493,745.09		
Statement Balance	-5,422,665.18		
Difference	71,079.91	View	
Breakdown Of Reconciliation			

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.

Take note of the error in the bank reconciliation to be rectified. The bank reconciliation will be submitted with the Section 52d Quarter 3 Report

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 March 2026.

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

	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
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		16633812	11021227	10979669	10157219	8205499	6776037	7542381	377093248	448,409
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 March 2026.

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	12,885	-	-	-	-	4	1,915	224,157	238,961
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	11,205	4,952	1,651	2,136	23	1,914	3,729	14,080	39,690
Auditor General	0800	-	39	313	-	114	-	12	889	1,367
Other	0900	-	-	-	2	1	-	-	7	9
Medical Aid deductions	0950	682	-	-	-	-	-	-	-	682
Total By Customer Type	1000	24,772	4,991	1,964	2,138	138	1,918	5,656	464,869	506,446

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 –

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March							
Summary of Employee and Councillor remuneration	Budget Year 2025/26		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
	Original Budget	Adjusted Budget					
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	6,718,937	6,920,505	543,588	4,895,318	5,190,381	- 295,063	94
Medical Aid Contributions	47,348	48,768	9,688	83,479	36,576	- 46,903	228
Motor Vehicle Allowance	101,657	104,707	8,068	72,612	78,534	- 5,922	92
Cellphone Allowance	751,140	773,675	61,200	550,800	580,239	- 29,439	95
Other benefits and allowances	425,420	438,182	34,591	311,318	328,644	- 17,326	95
Sub Total - Councillors	8,044,502	8,285,837	657,135	5,913,527	6,214,374	- 300,847	95
% increase	0	0					
Senior Managers of the Municipality							
Basic Salaries and Wages	4,254,288	5,964,261	324,511	4,100,880	4,473,189	- 372,309	92
Pension and UIF Contributions	13,388	13,511	708	6,553	10,134	- 3,581	65
Performance Bonus	812,474	470,133	-	-	352,593	- 352,593	-
Motor Vehicle Allowance	319,871	785,014	54,717	492,454	588,753	- 96,299	84
Cellphone Allowance	99,700	67,402	5,600	50,400	50,553	- 153	100
Housing Allowances	148,813	148,813	12,199	109,792	111,609	- 1,817	98
Other benefits and allowances	901	906	50	452	693	- 241	65
Scarcity	583,892	384,001	39,143	300,222	288,000	- 12,222	104
Acting and post related allowance	-	233,966	34,043	204,525	175,473	- 29,052	117
Sub Total - Senior Managers of Municipality	6,233,327	8,068,007	470,971	5,265,278	6,050,997	- 785,719	87
Other Municipal Staff							
Basic Salaries and Wages	68,732,135	68,074,923	5,673,206	50,194,278	51,056,199	- 861,921	98
Pension and UIF Contributions	9,923,585	8,966,412	821,724	6,831,691	6,724,818	- 106,873	102
Medical Aid Contributions	6,261,025	4,749,083	421,609	3,599,497	3,561,804	- 37,693	101
Overtime	9,867,497	11,144,482	895,321	8,248,624	8,358,345	- 109,721	99
Performance Bonus	5,334,217	5,647,473	523,777	3,278,373	4,235,598	- 957,225	77
Motor Vehicle Allowance	4,105,811	2,860,373	185,844	2,282,907	2,145,267	- 137,640	106
Cellphone Allowance	266,023	314,603	26,850	235,950	235,935	- 15	100
Housing Allowances	739,342	643,869	47,979	463,411	482,904	- 19,493	96
Other benefits and allowances	3,275,657	3,699,260	297,015	2,840,343	2,774,484	- 65,859	102
Payments in lieu of leave	1,897,984	2,295,121	22,050	724,910	1,721,358	- 996,448	42
Long service awards	340,432	439,984	41,136	133,787	329,994	- 196,207	41
Post-retirement benefit obligations	1,449,926	1	-	-	-	-	-
Acting and post related allowance	900,596	1,671,005	110,487	1,175,805	1,253,250	- 77,445	94
Sub Total - Other Municipal Staff	113,094,230	110,506,589	9,066,998	80,009,576	82,879,956	- 2,870,380	97
Total Parent Municipality	127,372,059	126,860,433	10,195,104	91,188,381	95,145,327	- 3,956,946	96
Total Employee Cost	119,327,557	118,574,596	9,537,969	85,274,854	88,930,953		
Total Expenditure	564,107,286	624,752,122	46,182,496	353,531,873	462,844,908		
%Employee Cost to Total Expenditure	21	19	21	24	19		

Employee Cost to Total Expenditure amounts to 21%.



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

Province		
NC		
Code	District	Code Description
NC062	Namakwa	Nama Khol

Monthly Performance Report																																														
Municipal Details			Part A						Part B					Part C			Part D				Part C						Maximization of Revenue Base		Part E											Scoring and Rating						
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment			Electricity and water as collection tools				Quarterly collection of property rates and services charges						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 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	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	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	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	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	90%	Above Moderate
30.December25	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	93%	Above Moderate
31.January26	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	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
32.February26	Nama Khol	NC062	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	N/A	N/A	Yes	Yes	No	No	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	90%	Above Moderate	
33.March26	Nama Khol	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	No	88%	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 31 MARCH 2025								
	OPENING BALANCE	CORRECTION OF ERROR	RESTATED BALANCE	GRANTS RECEIVED	GRANTS REPAID	TRANSFERRED TO REVENUE (OPERATING)	TRANSFERRED TO REVENUE (CAPITAL)	CLOSING BALANCE
	R	R	R	R	R	R	R	R
NATIONAL GOVERNMENT								
Finance Management Grant (FMG)	14,372	-	14,372	3,000,000	(14,372)	(1,248,168)		1,751,832
Municipal Infrastructure Grant (MIG)	6,177,479.00	-	6,177,479	12,696,000	(2,122,988)		(6,309,723)	10,440,768
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)	(18,335,491)	-	37,116,574
PROVINCIAL GOVERNMENT								
Libraries, Archives and Museums	753,380	-	753,380	1,650,000		(949,978)		1,453,402
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	-	(949,978)	-	3,624,477
OTHER GRANT PROVIDERS								
Wade Project	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
ALL SPHERES OF GOVERNMENT	33,538,764	-	33,538,764	28,947,000	(2,459,244)	(19,285,470)	-	40,741,051

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 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				
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				
Total Amount		R 191,855,137.48	R 25,024,583.15	R 101,343,611.12	R 24,170,236.54	R -	R 25,024,583.15				
Input Tax											
Date Submit	Period	Description	Capital goods and/or service supplied to you	VAT Value	Other Goods and/or service supplied to you (not capital goods)	VAT Value	Other	VAT Value	VAT Value	VAT Value	Paid (+) Refund (-)
1	VAT JUL		1,849,996.64	241,203.91	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				3,304,085.57	-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
Total Amount			R 19,083,852.33	R 2,489,198.13	R 214,313,174.91	R 27,953,892.38	R -	R -	R -	R 30,443,090.51	R 5,418,507.36
VAT Reconciliation											
OPENING BALANCE 01/07/25											327,015.77
TOTAL OUTPUT TAX											-25,024,583.15
TOTAL INPUT TAX											30,443,090.51
REFUNDS :DURING THE YEAR											-9,229,853.34
PAYMENTS DURING THE YEAR											3,763,204.07
CLOSING BALANCE 31/03/26: VAT PAYABLE/ REFUNDABLE											278,873.86

NAMA KHOI LOCAL MUNICIPALITY Financial Year: 2025/2026 Consolidated Report on Various Deposits Period: YTD ended 31 March 2026 Nedbank: Various Own Funding Accounts				
Description		Loan (Fleet)	Interest	Total
<u>Opening Balance 01 July 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 July 2025		10,763,123.84	4,028,828.13	14,791,951.97
<u>Receipts</u>		4,200,000.00	24,732,258.11	28,932,258.11
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
<u>Withdrawal</u>		-7,270,162.51	-20,610,978.85	- 27,881,141.36
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
<u>Closing Balance: 31 March 2026</u>		7,692,961.33	13,150,107.39	20,845,069.44

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

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]	4,763,740.45	Billing [kL]	152,929.15
Bulk [kWh](Eskom)	5,721,984.43	Bulk [kL](Vaal Central V	197,373.00 BULK VCW ACCOUNTS NOT
		Bulk [kL](Netview Chec	170,631.50 Netview Bulk Water Check Met
Surplus/(Loss) kWh	-958,243.98	SurpluskL	-44,443.85 Based on VCW Bulk KI's
Surplus/(Loss) %	-16.75%	Surplus%	-22.52% Based on VCW Bulk KI's
		(Loss) kL	-17,702.35 Based on Netview Bulk KI's
		(Loss) %	-10.37% Based on Netview Bulk KI's

Surplus/(Loss) [R][Excl VAT]		Surplus/(Loss) [R][Excl VAT]	
Losses	10%		
(excl. VAT)	-R1,144,021	surplus @ R26.10 (excl -R1,159,984.50	Based on VCW Bulk KI's
Technical Losses	6.75%		
losses @R3.19 (excl. -R1,232,147		loss @ R26.10 (excl. ' -R462,031.34	Based on Netview Bulk KI's
Total	-R2,376,168		

Additional Notes
additional information: 2. Water Bulk Surplus/(Losses) indicated for both in above calculation
Source Data utilised
[A] Netfin Billing Data for Jun - Feb 2026 (yellow)
[C] Eskom and Vaal Central Water accounts for Jul - Feb 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 31 March 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