

MAGARENG



MUNICIPALITY

MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2025/2026

DISTRIBUTION:

• Executive Mayor:	Mrs. Neo Mase
• Municipal Manager:	Mr. Tumelo Thage
• Chief Financial Officer:	Ms. Kedisaletse Khaziwa
• Sector Departments:	National and Provincial Departments
•	Uploaded to the National Treasury GoMuni portal

Table of Contents

Part 1: In-Year Report for the Period Ending 31 July 2025	5
1. Purpose	5
2. Background.....	5
3. Executive summary	6
3.1 Operating Revenue by Source.....	6
3.2 Operating Expenditure by Type	8
3.3 Capital Expenditure.....	10
3.4 Debtors Ageing	12
3.5 Creditors Ageing	13
4. Budget Performance Overview	14
4.1 Operating Revenue by Source.....	14
4.2 Operating Expenditure by type.....	14
4.3 Capital Expenditure	14
4.4 Cash flow	14
4.5 MFMA: Circular 124: Condition 6.9	14
4.6 Progress on Budget Funding Plan	14
4.7 Progress on the Financial Recovery Plan	16
5. In-Year Budget Statement Tables.....	17
5.1 Table C1: Monthly Budget Statements Summary	17
5.2 Table C2: Monthly Budget Statement – Financial Performance by Standard Classification.....	18
5.3 Table C3: Monthly Budget Statement – Financial Performance (Revenue & Expenditure by Municipal vote)	19
5.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)	21
5.5 Table C5: Monthly Budget Statement – Capital Expenditure (Municipal vote, standard classification, and funding)	26
5.6 Table C6: MBS – Monthly Budget Statement of Financial Position.....	27
5.7 Table C7: Monthly Budget Statement – Cash Flow	29
Part 2: Supporting Documentation.....	30
6. Debtors Analysis	30
6.1 Top 100 Debtors: Commercial	31
6.2 Top 100 Debtors: Households	33
6.3 Top 100 Debtors: Organs of the State	35
7. Creditors’ Analysis.....	36
7.1 Top 10 Creditors.....	36

8.	Investment portfolio analysis	37
9.	Allocation and grant receipts and expenditure	38
10.	Councillor and board member allowances and employee benefits	40
11.	Material Variances to the Service Delivery and Budget Implementation	42
12.	Capital programme performance.	43
13.	Conclusion.....	45
14.	Annexure A: C-schedules.....	45
15.	Annexure B: Compliance with the conditions for Municipal Debt Relief.....	46
15.1	MFMA Circular 124 – Municipality Compliance Self-Assessment.....	46
15.2	Municipal Debt Relief Performance across the period of debt relief participation	48
15.3	The Provincial Treasury Debt Relief Compliance Assessment	48
15.4	MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) & Condition 6.7 (Maintain a minimum average quarterly collection of property rates and services charges).....	49
15.5	Monthly –Restriction of Free Basics to Indigent Households	50
15.6	MFMA Circular 124-Condition 6.8 (Completeness of the revenue base)	51
16.	MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)	52
17.	Municipal Manager’s Quality Certification	53

List of Tables

- Table 1: Consolidated summary: Statement of Financial Performance: Revenue
- Table 2: Consolidated summary: Statement of Financial Performance: Expenditure
- Table 3: Capital Expenditure
- Table 4:C1- Monthly Budget Statement Summary
- Table 5: C2- Monthly Budget Statement -Financial Performance by Standard Classification
- Table 6: C3: Monthly Budget Statement – Financial Performance by vote
- Table 7:Monthly Budget Statement – Financial Performance (Revenue and Expenditure)
- Table 8: Monthly Budget Statement – Financial Performance Capital Expenditure (Municipal vote, Standard Classification and findings)
- Table 9: Monthly Budget Statement of Financial Position
- Table 10: Monthly Budget Statement – Cash Flow Statement
- Table 11: Supporting Table SC3: Aged Debtors
- Table 12 ; supporting Table SC4 : Aged Creditors
- Table 13: Supporting Table SC4: Aged Creditors
- Table 14: Supporting Table SC5: Investment portfolio
- Table 15: Supporting Table SC6: Transfers and grant receipts
- Table 16: Supporting Table SC7(1): Transfers and grant expenditure
- Table 17: Summary of expenditure per grant
- Table 18: Supporting Table SC7(2) - Expenditure against approved rollovers
- Table 19: Supporting Table SC8: Councillor and staff benefits
- Table 20: Detailed capital expenditure report

List of Charts

- Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue
- Chart 2: Expenditure by Type: YTD Actual as a percentage of Total Expenditure
- Chart 8: Aged Consumer Debtor Analysis
- Chart 13: Aged Creditors Analysis

List of Abbreviations and Acronyms used in the Monthly Budget Statement

- AFS – Annual Financial Statements
- AGSA - Auditor-General of South Africa
- BTO - Budget and Treasury Office
- CAPEX – Capital Expenditure
- CFO - Chief Financial Officer

Part 1: In-Year Report for the Period Ending 31 July 2025

TO: THE EXECUTIVE MAYOR

FROM: THE CHIEF FINANCIAL OFFICER: BUDGET & TREASURY OFFICE

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 JULY 2025

1. Purpose

To present the 2025/26 monthly budget and performance assessment for the month of July 2025 in terms of Section 71 of the Municipal Finance Management Act (MFMA).

2. Background

The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to 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 following particulars for that month and for the financial year up to the end of that month.

The statement also serves, additional to reporting on the implementation of the budget, to:

- Report on the progress on the implementation of the Budget Funding Plan which was approved by Council on 29 May 2025 (Item A4881); and
- Report on the progress on the implementation of the Debt Relief Conditions as required by MFMA Circular 124 and the National Treasury Letter of approval dated 19 December 2023; and
- Report on the implementation of the Financial Recovery Plan Northern Cape Provincial Executive has intervened at Magareng Local Municipality in terms of Section 139 (1) (b) and Section 139 (5) (a) of the Constitution read with Section 139 on the Municipal Finance Management Act (MFMA) (Act No. 56 of 2003).

3. Executive summary

INTRODUCTION

The Municipal Finance Management Act, No. 56 of 2003 states that the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to 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 following particulars for that month and for the financial year up to the end of that month.

When necessary, an explanation of any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote; any material variances from the service delivery and budget implementation plan; and any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipalities approved budget.

The statement must include a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

Tables C1 and C4 highlights the financial performance of the municipality for the month July 2025

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 31st July 2025, the total operating revenue amounts to **R35 million**, and the actual year-to-date revenue amounts to **R35 million**, which is **146%** more than the projected budget of **R14.2 million**. Operational transfers and subsidies are major attributes for variance between the projected revenue and actual year to date revenue.

As per C1 Operational transfers and subsidies amounts to **R28.1 million**, the actual year to date amounts to **R28.1 million** which reflected a **338%** variance when compared to year-to-date budget that amounts to **R6.4 million**. Municipality receives Operational transfer and subsidies as per DoRa payment schedule.

Below is a chart that depicts the income billed from 1st – 31st July 2025:

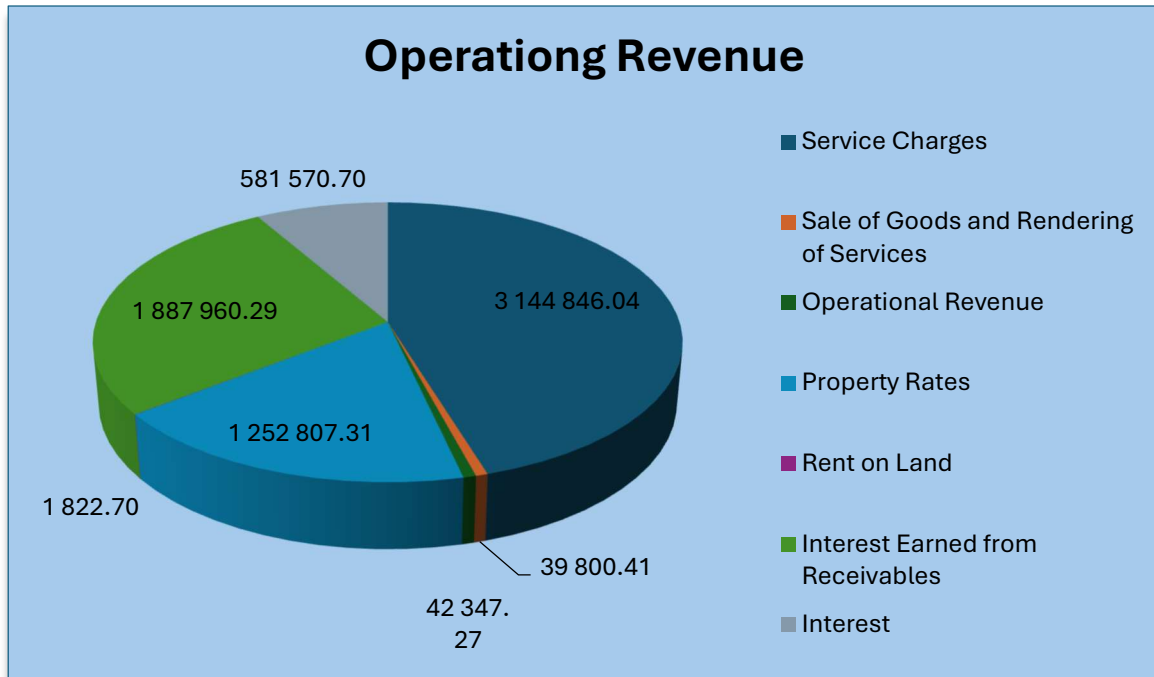


Table 1: Income for 1st to 31st July 2025

Operating Revenue Budget

The total revenue excluding capital transfers original budget amounts to **R170.4 million** for the 2025/26 financial year. For the period ending 31 July 2025 a total of **R35 million** has been billed, the year-to-date actual amounts to **R35 million** which is **146%** more than the projected budget that amounts to **R14.2 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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		17 494	19 592	19 592	1 368	1 368	1 633	(265)	-16%	19 592
Service charges - Water		4 752	5 424	5 424	371	371	452	(81)	-18%	5 424
Service charges - Waste Water Management		9 059	9 775	9 775	805	805	815	(10)	-1%	9 775
Service charges - Waste management		6 552	7 355	7 355	601	601	613	(12)	-2%	7 355
Sale of Goods and Rendering of Services		941	1 232	1 232	40	40	103	(63)	-61%	1 232
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21 259	25 462	25 462	1 888	1 888	2 122	(234)	-11%	25 462
Interest from Current and Non Current Assets		22	46	46	-	-	4	(4)	-100%	46
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		23	38	38	2	2	3	(1)	-42%	38
Rental from Fixed Assets		9	327	327	-	-	27	(27)	-100%	327
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		473	732	732	42	42	61	(19)	-31%	732
Non-Exchange Revenue										
Property rates		13 579	15 251	15 251	1 253	1 253	1 271	(18)	-1%	15 251
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	612	612	-	-	51	(51)	-100%	612
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		67 061	76 862	76 862	28 061	28 061	6 405	21 656	338%	76 862
Interest		7 091	7 781	7 781	582	582	648	(67)	-10%	7 781
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		148 315	170 489	170 489	35 012	35 012	14 207	20 805	146%	170 489

See the below table for details on the operating revenue budget

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
Revenue													
Exchange Revenue													
Service charges - Electricity	1 368 080												1 368 080
Service charges - Water	371 381												371 381
Service charges - Waste Water Management	804 868												804 868
Service charges - Waste management	600 517												600 517
Sale of Goods and Rendering of Services	39 800												39 800
Agency services	-												-
Interest	-												-
Interest earned from Receivables	1 887 960												1 887 960
Interest from Current and Non Current Assets	-												-
Dividends	-												-
Rent on Land	1 823												1 823
Rental from Fixed Assets	-												-
Licence and permits	-												-
Operational Revenue	-												-
Non-Exchange Revenue	42 347												42 347
Property rates	-												-
Surcharges and Taxes	1 252 807												1 252 807
Fines, penalties and forfeit	-												-
Licence and permits	-												-
Transfers and subsidies - Operational	-												-
Interest	28 060 993												28 060 993
Fuel Levy	581 571												581 571
Operational Revenue	-												-
Gains on disposal of Assets	-												-
Other Gains	-												-
Discontinued Operations	-												-
Total Revenue (excluding capital transfers and contributions)	35 012 148												35 012 148

3.2 Operating Expenditure by Type

The current year expenditure original budget amounts to **R197 million**, for the reporting month, **R13.3 million** was spent; and the year-to-date actual amounts to **R13.3 million**, which is **19%** less than the projected expenditure amounting to **R16.4 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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										
Expenditure By Type										
Employee related costs		49 394	59 997	59 997	4 422	4 422	5 000	(577)	-12%	59 997
Remuneration of councillors		5 278	5 270	5 270	438	438	439	(2)	0%	5 270
Bulk purchases - electricity		20 541	25 000	25 000	-	-	2 083	(2 083)	-100%	25 000
Inventory consumed		7 466	14 050	14 050	1 844	1 844	1 171	673	57%	14 050
Debt impairment		31 865	31 883	31 883	2 657	2 657	2 657	0	0%	31 883
Depreciation and amortisation		23 541	23 541	23 541	1 962	1 962	1 962	0	0%	23 541
Interest		146	600	600	-	-	50	(50)	-100%	600
Contracted services		11 983	16 283	16 283	633	633	1 357	(724)	-53%	16 283
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		20 564	19 810	19 810	1 323	1 323	1 651	(328)	-20%	19 810
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	604	604	-	-	50	(50)	-100%	604
Total Expenditure		170 778	197 039	197 039	13 278	13 278	16 420	(3 141)	-19%	197 039

Table 2: Expenditure from 1st to 31st July 2025

See the below table for details on the operating Expenditure Breakdown

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
Expenditure By Type													
Employee related costs	4 422 308												4 422 308
Remuneration of councillors	437 531												437 531
Bulk purchases - electricity	-												-
Inventory consumed	1 843 542												1 843 542
Debt impairment	2 656 922												2 656 922
Depreciation and amortisation	1 961 724												1 961 724
Interest	-												-
Contracted services	633 425												633 425
Transfers and subsidies	-												-
Irrecoverable debts written off	-												-
Operational costs	1 322 955												1 322 955
Losses on Disposal of Assets	-												-
Other Losses	-												-
Total Expenditure	13 278 408												13 278 408

The main cost drivers for the municipality are salary costs, bulk purchases, contracted services, inventory consumed and general expenditure. Under employee related expenditure the main contributors are overtime, standby allowance, and 3rd party payments (Medical aid and pension). The main cost drivers under contracted services are professional staff and security services and repairs and maintenance these costs need to be monitored effectively to ensure aligned spending.

Below is a chart that depicts the Expenditure from 1st – 31st July 2025:

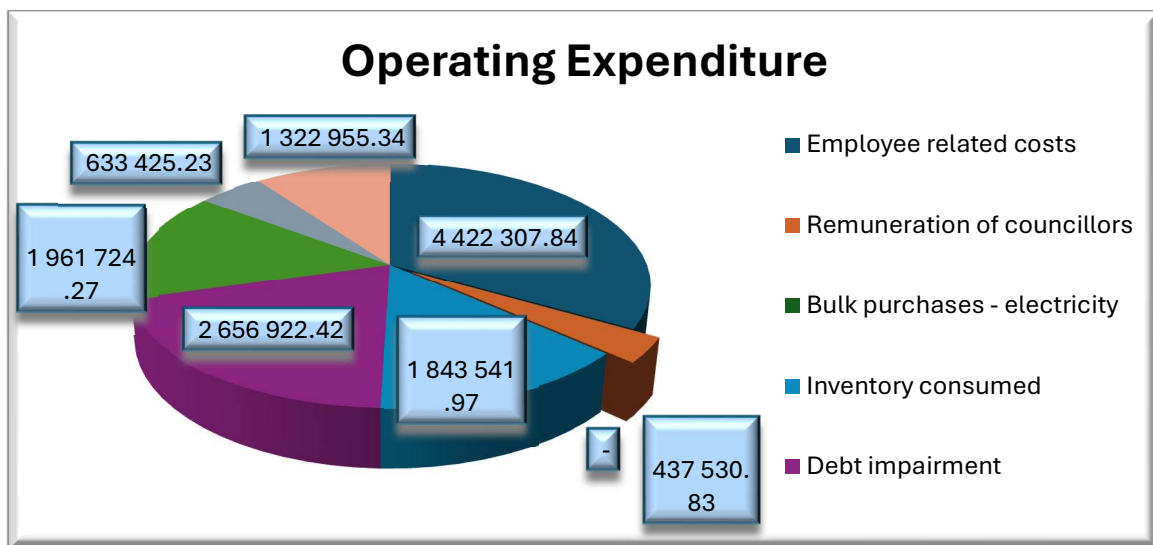


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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										
Total Expenditure		170 778	197 039	197 039	13 278	13 278	16 420	(3 141)	-19%	197 039
Surplus/(Deficit)		(22 463)	(26 549)	(26 549)	21 734	21 734	(2 212)	23 946	-1082%	(26 549)

Table C4 of the attached C Schedule of the MBRR excludes the capital transfers (capital grants) revenue leg from the total operational revenue which calculates a surplus of **R21.7 million** before adding the capital transfers.

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 641 000.00	-	-	-	12 641 000.00	0%
Water Services Infrastructure Grant	10 000 000.00	5 000 000.00	1 172 482.79	1 348 355.21	8 651 644.79	13%
Regional Bulk Infrastructure Grant	9 960 000.00	2 328 226.97	2 024 545.19	2 328 226.97	7 631 773.03	23%
Sub-Total	32 601 000.00	7 328 226.97	3 197 027.98	3 676 582.18	21 292 644.79	11%

For this financial year, the municipality originally budgeted **R32.6 million** for capital transfers from the total budgeted amount; the municipality received **R7.3 million** in terms of Section 19 of the Division of Revenue Act 2023.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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										
Surplus/(Deficit)		(22 463)	(26 549)	(26 549)	21 734	21 734	(2 212)	23 946	-1082%	(26 549)
Transfers and subsidies - capital (monetary allocations)		-	32 601	32 601	7 328	7 328	2 717	4 611	170%	32 601
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(22 463)	6 052	6 052	29 062	29 062	504	28 558	5663%	6 052
Income Tax								-		
Surplus/(Deficit) after income tax		(22 463)	6 052	6 052	29 062	29 062	504	28 558	5663%	6 052
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		(22 463)	6 052	6 052	29 062	29 062	504	28 558	5663%	6 052
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		(22 463)	6 052	6 052	29 062	29 062	504	28 558	5663%	6 052

The surplus before inclusion of capital transfers amounted to **R21.7 million** and after inclusion of capital transfers surplus increased to **R29.1 million**.

3.3 Capital Expenditure.

For the reporting month, the municipality has spent **R3.2 million** on capital grants for reporting month and the actual year to date amounts to **R3.2 million** which reflects overspending on capital grants of **R480 thousands** when compared to year-to-date budget that amounts to **R2.7 million**.

Please note that this information is what is captured on the municipal financial system (which reflects payment without VAT and retention). This information differs from the grant register and the technical reports as those reports include submitted invoices with the vat and retention considered.

NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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										
EXPENDITURE										
Capital expenditure of Transfers and Grants										
National Government:										
		59 267	32 601	32 601	3 197	3 197	2 717	480	17.7%	32 601
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		20 965	12 641	12 641	-	-	1 053	(1 053)	-100.0%	12 641
Regional Bulk Infrastructure Grant		20 783	9 960	9 960	2 025	2 025	830	1 195	143.9%	9 960
Water Services Infrastructure Grant		17 519	10 000	10 000	1 172	1 172	833	339	40.7%	10 000
Total capital expenditure of Transfers and Grants		59 267	32 601	32 601	3 197	3 197	2 717	480	17.7%	32 601

The table above illustrate a summary on all the gazetted grants due to the municipality. It comprises of conditional capital grants excluding VAT and Retention.

It should be noted that a total of **R7.3 million** was received to date for capital grants, from the total amount received **R3.7 million (VAT Inc)** is committed or spent to date which translates **11%** average spent on Capital Grants and Transfers to date when compared to DoRA allocation.

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 641 000.00	-	-	-	12 641 000.00	0%
Water Services Infrastructure Grant	10 000 000.00	5 000 000.00	1 172 482.79	1 348 355.21	8 651 644.79	13%
Regional Bulk Infrastructure Grant	9 960 000.00	2 328 226.97	2 024 545.19	2 328 226.97	7 631 773.03	23%
Sub-Total	32 601 000.00	7 328 226.97	3 197 027.98	3 676 582.18	21 292 644.79	11%

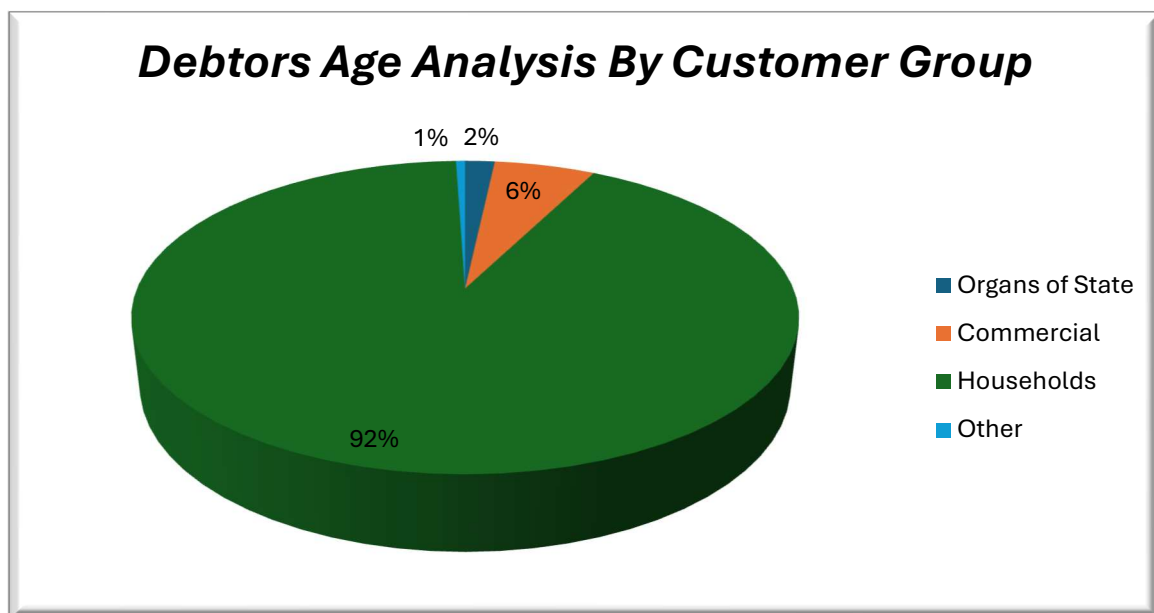
3.4 Debtors Ageing

The total debtors book as at end of July 2025 amounts to **R 484.9 million**, from the total debts **R445.6 million** is owned by Households, **R8.3 million** is owned by Organ of the States, **R28.3 million** is owned by Commercial and **R2.5 million** is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	420	378	356	350	401	424	2 533	70 415	75 277	74 123		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	604	270	399	258	182	152	747	27 109	29 721	28 448		
Receivables from Non-exchange Transactions - Property Rates	1400	1 210	1 030	920	846	829	862	4 525	53 599	63 822	60 662		
Receivables from Exchange Transactions - Waste Water Management	1500	910	843	840	860	847	847	5 090	67 463	77 699	75 106		
Receivables from Exchange Transactions - Waste Management	1600	679	617	613	610	601	599	3 572	46 481	53 770	51 862		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 476	2 665	2 491	2 471	2 446	2 465	13 901	151 251	180 165	172 533		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	53	44	44	44	43	43	244	3 884	4 399	4 258		
Total By Income Source	2000	6 353	5 847	5 662	5 439	5 348	5 391	30 613	420 202	484 854	466 993	-	-
June Totals		6 026	5 716	5 582	5 371	5 408	5 200	30 386	417 700	481 390	464 066		
Debtors Age Analysis By Customer Group													
Organs of State	2200	445	377	365	292	338	265	1 294	4 966	8 342	7 155		
Commercial	2300	770	392	482	419	293	282	1 603	24 108	28 349	26 705		
Households	2400	5 115	5 048	4 785	4 698	4 687	4 813	27 520	388 972	445 637	430 690		
Other	2500	22	31	30	30	30	30	196	2 156	2 526	2 443		
Total By Customer Group	2600	6 353	5 847	5 662	5 439	5 348	5 391	30 613	420 202	484 854	466 993	-	-

The graph below shows outstanding debtors per category as a percentage of the total debtors outstanding for the period ending July 2025.



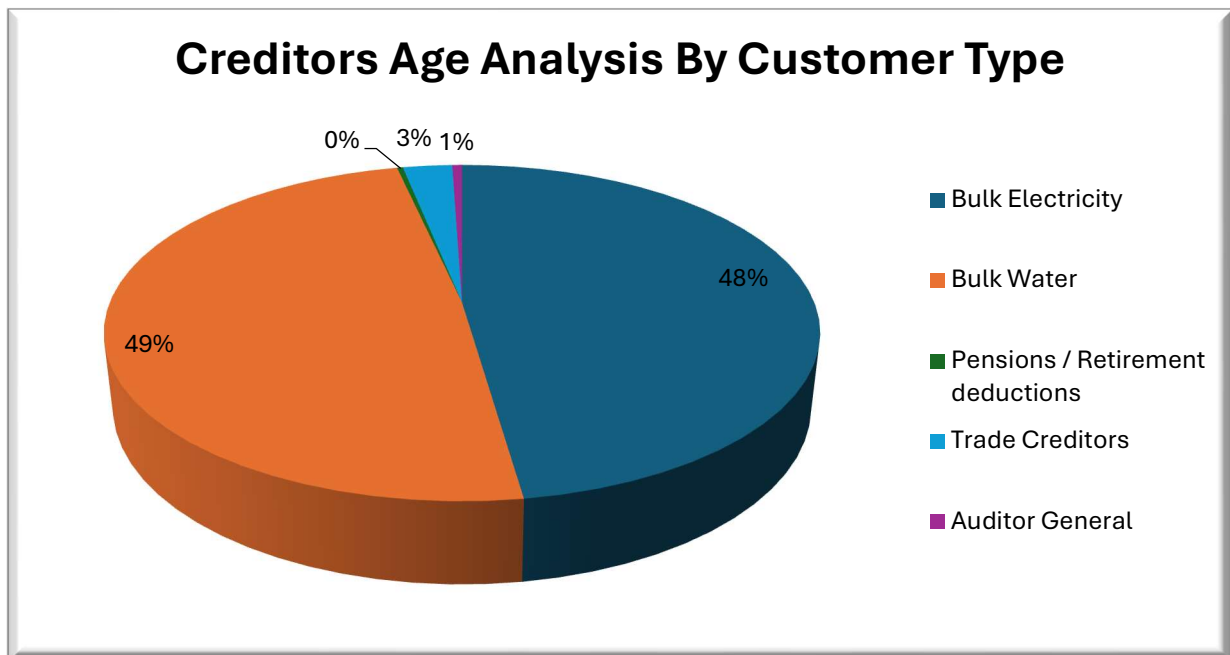
3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to **R279.1 million**. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes **R133.5 million** and **R136.7 million** represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	9 747	10 263	10 269	10 562	8 830	43 199	40 646	-	133 516	-	
Bulk Water	0200	2 108	4 290	4 023	2 911	4 284	12 406	14 231	92 398	136 651	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	865	1 020	597	1 149	985	330	868	1 609	7 423	-	
Auditor General	0800	103	139	158	131	251	116	247	323	1 468	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	12 824	15 712	15 047	14 753	14 351	56 051	55 991	94 329	279 057	-	

The graph below shows creditors per category as a percentage of the total creditors outstanding for the period ending July 2025



4. Budget Performance Overview

4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	13 579	15 251	15 251	1 253	1 253	1 271	(18)	-1%	15 251
Service charges	37 857	42 146	42 146	3 145	3 145	3 512	(367)	-10%	42 146
Investment revenue	22	46	46	-	-	4	(4)	-100%	46
Transfers and subsidies - Operational	67 061	76 862	76 862	28 061	28 061	6 405	21 656	338%	76 862
Other own revenue	29 797	36 184	36 184	2 554	2 554	3 015	(462)	-15%	36 184
Total Revenue (excluding capital transfers and contributions)	148 315	170 489	170 489	35 012	35 012	14 207	20 805	146%	170 489

4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Employee costs	49 394	59 997	59 997	4 422	4 422	5 000	(577)	-12%	59 997
Remuneration of Councilors	5 278	5 270	5 270	438	438	439	(2)	-0%	5 270
Depreciation and amortisation	23 541	23 541	23 541	1 962	1 962	1 962	0	0%	23 541
Interest	146	600	600	-	-	50	(50)	-100%	600
Inventory consumed and bulk purchases	28 007	39 050	39 050	1 844	1 844	3 254	(1 411)	-43%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	64 412	68 581	68 581	4 613	4 613	5 715	(1 102)	-19%	68 581
Total Expenditure	170 778	197 039	197 039	13 278	13 278	16 420	(3 141)	-19%	197 039

4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure & funds sources									
Capital expenditure	59 634	36 361	36 361	4 113	4 113	3 030	1 083	36%	36 361
Capital transfers recognised	59 267	32 601	32 601	3 197	3 197	2 717	480	18%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	367	3 760	3 760	-	-	313	(313)	-100%	3 760
Total sources of capital funds	59 634	36 361	36 361	3 197	3 197	3 030	167	6%	36 361

4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Cash flows									
Net cash from (used) operating	92 559	25 994	25 994	29 341	29 341	2 166	(27 175)	-1255%	23 452
Net cash from (used) investing	(56 110)	(36 076)	(36 076)	(3 197)	(3 197)	(3 006)	191	-6%	(36 076)
Net cash from (used) financing	50	25	25	6	6	2	(4)	-171%	25
Cash/cash equivalents at the month/year end	37 603	(8 953)	(8 953)	26 945	26 945	266	(26 679)	-10026%	(11 804)

4.5 MFMA: Circular 124: Condition 6.9

- The municipal council and senior management team has processes in place to monitor and enforce accountability for the implementation of the municipality's budget through tabling of reports in different council portfolio committees.
- The monthly section 71 reports are being tabled in the budget and treasury portfolio committee, EXCO and council.

4.6 Progress on Budget Funding Plan

The municipality is required to maintain positive cash balances.

Opening cash balance as per bank statement = **R456 295.30**

Closing cash balance as per bank statement = **R7 516 213.66**

Pillar 2 - Reduction in non-core expenditure

There are no unauthorised debit orders for the month of July; the municipality reverses these debit orders monthly.

The municipality was not charged penalties and interest for PAYE by SARS for late payment made for July 2025.

Pillar 3 - Trade Payables

Trade creditors for the previous month amounts to **R287.4 million** which decreased to **R279.1 million** trade creditors by **R8.3 million** in the reporting month. Municipality is trying to pay its creditors within 30 days after getting the invoice.

Pillar 4 - Cash and Short-term liquidity

The municipality's short-term liabilities exceed short-term assets. The total current liabilities for the period ending July amounts to **R376.9 million** and the total current assets is **R76.2 million**, which shows that municipality cannot meet its obligations with its available cash resources.

Pillar 5 - Collection Rate

Municipality has incurred **16%** collection rate for the month of June which increased to **45%** for the reporting month of July 2025

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 31 July 2025 are an average of **40%** or **R1 213 578.51 million**. The norm in terms MFMA Circular 71 is 7% – 10%.

Water

Total water losses as of 31 July 2025 are an average of **97%** or **R72 769.17 thousand** which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 641 000.00	-	-	-	12 641 000.00	0%
Water Services Infrastructure Grant	10 000 000.00	5 000 000.00	1 172 482.79	1 348 355.21	8 651 644.79	13%
Regional Bulk Infrastructure Grant	9 960 000.00	2 328 226.97	2 024 545.19	2 328 226.97	7 631 773.03	23%
Sub-Total	32 601 000.00	7 328 226.97	3 197 027.98	3 676 582.18	21 292 644.79	11%

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is **R32.6**, from the total allocation the municipality received **R7.3 million** and **R3.2 million** (VAT Excl) was spent to date.

4.7 Progress on the Financial Recovery Plan

Progress reports on the implementation of the Financial Recovery Plan will be submitted separately by the Office of the Municipal Manager to the Northern Cape Provincial Treasury and to the National Treasury.

5. In-Year Budget Statement Tables

5.1 Table C1: Monthly Budget Statements Summary

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	13 579	15 251	15 251	1 253	1 253	1 271	(18)	-1%	15 251
Service charges	37 857	42 146	42 146	3 145	3 145	3 512	(367)	-10%	42 146
Investment revenue	22	46	46	-	-	4	(4)	-100%	46
Transfers and subsidies - Operational	67 061	76 862	76 862	28 061	28 061	6 405	21 656	338%	76 862
Other own revenue	29 797	36 184	36 184	2 554	2 554	3 015	(462)	-15%	36 184
Total Revenue (excluding capital transfers and contributions)	148 315	170 489	170 489	35 012	35 012	14 207	20 805	146%	170 489
Employee costs	49 394	59 997	59 997	4 422	4 422	5 000	(577)	-12%	59 997
Remuneration of Councillors	5 278	5 270	5 270	438	438	439	(2)	-0%	5 270
Depreciation and amortisation	23 541	23 541	23 541	1 962	1 962	1 962	0	0%	23 541
Interest	146	600	600	-	-	50	(50)	-100%	600
Inventory consumed and bulk purchases	28 007	39 050	39 050	1 844	1 844	3 254	(1 411)	-43%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	64 412	68 581	68 581	4 613	4 613	5 715	(1 102)	-19%	68 581
Total Expenditure	170 778	197 039	197 039	13 278	13 278	16 420	(3 141)	-19%	197 039
Surplus/(Deficit)	(22 463)	(26 549)	(26 549)	21 734	21 734	(2 212)	23 946	-1082%	(26 549)
Transfers and subsidies - capital (monetary)	-	32 601	32 601	7 328	7 328	2 717	4 611	170%	32 601
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(22 463)	6 052	6 052	29 062	29 062	504	28 558	5663%	6 052
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(22 463)	6 052	6 052	29 062	29 062	504	28 558	5663%	6 052
Capital expenditure & funds sources									
Capital expenditure	59 634	36 361	36 361	4 113	4 113	3 030	1 083	36%	36 361
Capital transfers recognised	59 267	32 601	32 601	3 197	3 197	2 717	480	18%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	367	3 760	3 760	-	-	313	(313)	-100%	3 760
Total sources of capital funds	59 634	36 361	36 361	3 197	3 197	3 030	167	6%	36 361
Financial position									
Total current assets	73 052	23 633	23 633	-	-	76 186	-	-	23 633
Total non current assets	517 004	515 142	515 142	-	-	519 156	-	-	515 142
Total current liabilities	393 314	306 432	306 432	-	-	376 896	-	-	306 432
Total non current liabilities	7 640	7 940	7 940	-	-	7 640	-	-	7 940
Community wealth/Equity	192 720	224 403	224 403	-	-	210 806	-	-	224 403
Cash flows									
Net cash from (used) operating	92 559	25 994	25 994	29 341	29 341	2 166	(27 175)	-1255%	23 452
Net cash from (used) investing	(56 110)	(36 076)	(36 076)	(3 197)	(3 197)	(3 006)	191	-6%	(36 076)
Net cash from (used) financing	50	25	25	6	6	2	(4)	-171%	25
Cash/cash equivalents at the month/year end	37 603	(8 953)	(8 953)	26 945	26 945	266	(26 679)	-10026%	(11 804)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 353	5 847	5 662	5 439	5 348	5 391	30 613	420 202	484 854
Creditors Age Analysis									
Total Creditors	12 824	15 712	15 047	14 753	14 351	56 051	55 991	94 329	279 057

The budget statement summary table provides a high-level overview of the financial performance & position, capital spending by source of funding, cash flow as well as debtors and creditors age analysis. Detailed information regarding the above can be found in the tables below.

5.2 Table C2: Monthly Budget Statement – Financial Performance by Standard Classification

NC093 Magareng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

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>		86 326	97 779	97 779	29 902	29 902	8 148	21 754	267%	97 779
Executive and council		65 115	67 612	67 612	27 618	27 618	5 634	21 984	390%	67 612
Finance and administration		21 211	30 167	30 167	2 284	2 284	2 514	(230)	-9%	30 167
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 694	3 023	3 023	42	42	252	(210)	-83%	3 023
Community and social services		1 220	1 354	1 354	-	-	113	(113)	-100%	1 354
Sport and recreation		1	324	324	-	-	27	(27)	-100%	324
Public safety		473	1 345	1 345	42	42	112	(70)	-62%	1 345
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	450	450	-	-	38	(38)	-100%	450
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	450	450	-	-	38	(38)	-100%	450
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		60 295	101 838	101 838	12 396	12 396	8 486	3 909	46%	101 838
Energy sources		19 137	22 750	22 750	1 577	1 577	1 896	(319)	-17%	22 750
Water management		12 781	38 293	38 293	3 335	3 335	3 191	143	4%	38 293
Waste water management		16 678	28 468	28 468	6 452	6 452	2 372	4 079	172%	28 468
Waste management		11 699	12 327	12 327	1 033	1 033	1 027	6	1%	12 327
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	148 315	203 090	203 090	42 340	42 340	16 924	25 416	150%	203 090
Expenditure - Functional										
<i>Governance and administration</i>		72 187	77 321	77 321	5 313	5 313	6 453	(1 140)	-18%	77 433
Executive and council		13 372	14 884	14 884	1 284	1 284	1 256	28	2%	15 074
Finance and administration		58 816	62 437	62 437	4 029	4 029	5 197	(1 168)	-22%	62 359
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 715	16 506	16 506	1 018	1 018	1 396	(378)	-27%	16 757
Community and social services		2 300	2 467	2 467	191	191	206	(14)	-7%	2 467
Sport and recreation		3 366	6 695	6 695	242	242	559	(317)	-57%	6 712
Public safety		3 778	3 913	3 913	307	307	345	(38)	-11%	4 146
Housing		3 272	3 432	3 432	278	278	286	(8)	-3%	3 432
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 943	9 782	9 782	650	650	815	(165)	-20%	9 782
Planning and development		5 742	6 883	6 883	500	500	574	(73)	-13%	6 883
Road transport		2 200	2 899	2 899	150	150	242	(92)	-38%	2 899
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		77 933	93 429	93 429	6 297	6 297	7 756	(1 458)	-19%	93 067
Energy sources		36 217	42 339	42 339	1 922	1 922	3 502	(1 579)	-45%	42 018
Water management		17 684	24 944	24 944	2 250	2 250	2 077	172	8%	24 925
Waste water management		18 479	19 995	19 995	1 662	1 662	1 666	(4)	0%	19 993
Waste management		5 553	6 150	6 150	463	463	511	(48)	-9%	6 130
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	170 778	197 039	197 039	13 278	13 278	16 420	(3 141)	-19%	197 039
Surplus/ (Deficit) for the year		(22 463)	6 052	6 052	29 062	29 062	504	28 558	56.628102	6 052

Table C2 reflects the financial performance in the standard classifications required by Government Finance Statistics Function and Sub-Functions. The table shows that most of the municipality's funds are received under Governance and Administration function, and this is because the municipality budgets for most of its income under Finance and Administration of the Government Financial Statistics classification.

5.3 Table C3: Monthly Budget Statement – Financial Performance (Revenue & Expenditure by Municipal vote)

NC093 Magareng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

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
R thousands										
Revenue by Vote										
Vote 01 - Executive & Council	1	65 115	67 612	67 612	27 618	27 618	5 634	21 984	390.2%	67 612
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		65	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		21 147	30 167	30 167	2 284	2 284	2 514	(230)	-9.1%	30 167
Vote 05 - Municipal Infrastructure		53 445	89 961	89 961	12 396	12 396	7 497	4 899	65.4%	89 961
Vote 06 - Community Services		7 522	15 350	15 350	-	-	1 279	(1 279)	-100.0%	15 350
Vote 07 - Public Safety & Transport		1 022	-	-	42	42	-	42	#DIV/0!	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatal Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	148 315	203 090	203 090	42 340	42 340	16 924	25 416	150.2%	203 090
Expenditure by Vote										
Vote 01 - Executive & Council	1	12 301	12 407	12 407	1 220	1 220	1 034	186	18.0%	12 407
Vote 02 - Office Of The Municipal Manager		847	2 478	2 478	64	64	206	(142)	-68.9%	2 478
Vote 03 - Corporate Services		18 067	19 293	19 293	1 339	1 339	1 608	(268)	-16.7%	19 293
Vote 04 - Financial Services		40 824	43 144	43 144	2 690	2 690	3 595	(906)	-25.2%	43 144
Vote 05 - Municipal Infrastructure		82 357	93 982	93 982	6 275	6 275	7 832	(1 557)	-19.9%	93 982
Vote 06 - Community Services		10 150	18 878	18 878	1 175	1 175	1 573	(398)	-25.3%	18 878
Vote 07 - Public Safety & Transport		5	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		6 227	6 857	6 857	516	516	571	(56)	-9.8%	6 857
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatal Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	170 778	197 039	197 039	13 278	13 278	16 420	(3 141)	-19.1%	197 039
Surplus/ (Deficit) for the year	2	(22 463)	6 052	6 052	29 062	29 062	504	28 558	5662.8%	6 052

Reporting per municipal vote provides details on the spread of revenue and expenditure over the various functions of the municipality as required by Government Financial Statistics of the National Treasury.

Expenditure per municipal vote is distributed to ensure that the municipal expenditure reflects the functions where the expenditure is allocated. This is done to ensure implementation of the IDP through SDBIP.

Expenditure by Vote or Department

The narrations below indicate how individual departments have performed in relation to the expected spending of **19.1%** as at end of July 2025.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to **R12.4 million**; for the month of July 2025, **R1.2 million** has been spent and the year-to-date actual amounts to **R1.2 million** which reflected negative variance of **18%** when compared to the projected budget that amounts to **R1 million**.

Vote 2 – Municipal Manager

Municipal Manager original budget amounts to **R2.5 million**; for the month of July 2025, **R64 thousands** has been spent and the actual year to date amounts to **R64 thousand**. Due to unfilled vacant posts in the Municipal Manager office, the municipality has spent **68.9%** less than the projected budget that amounts to **R206 thousands** for the month ending July 2025.

Vote 3 – Corporate Services.

Corporate Services original budget amounts to **R19.3**; for the reporting month of July 2025, **R1.3 million** has been spent and the actual year to date amounts to **R1.3 million** which shows that Corporate Services has spent **16.7%** less than the projected budget that amounts to **R1.6 million**.

Vote 4 – Finance Department.

Finance Department original budget amounts to **R43.1 million**; for the month of July 2025, **R2.7 million** has been spent and the actual year to date amounts to **R2.7 million** which shows that Finance Department has spent **25%** less than the projected budget that amounts to **R3.6 million**.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to **R93.9 million** , for the month of July 2025 **R6.3 million** has been spent and the actual year to date amounts to **R6.3 million** which shows that the municipality has spent **19.9%** less than the projected budget that amounts to **R7.8 million**.

Vote 6 - Community Services

Community Services original budget amount to **R18.9 million**; for the reporting month of July 2025, municipality has spent **R1.2 million** and the year-to-date actual amounts to **R1.2 million** which shows that the municipality has spent **25.3%** less than the projected budget that amounts to **R1.6 million**.

Vote 9 – Planning & Development

Planning & Development original budget amounts to **R6.9 million**, for the month of July **R516 thousand** has been spent and the actual year to date amounts to **R516 million** which shows that municipality has spent **9.8%** more than the projected budget that amounts to **R571 thousands**.

5.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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		17 494	19 592	19 592	1 368	1 368	1 633	(265)	-16%	19 592
Service charges - Water		4 752	5 424	5 424	371	371	452	(81)	-18%	5 424
Service charges - Waste Water Management		9 059	9 775	9 775	805	805	815	(10)	-1%	9 775
Service charges - Waste management		6 552	7 355	7 355	601	601	613	(12)	-2%	7 355
Sale of Goods and Rendering of Services		941	1 232	1 232	40	40	103	(63)	-61%	1 232
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21 259	25 462	25 462	1 888	1 888	2 122	(234)	-11%	25 462
Interest from Current and Non Current Assets		22	46	46	-	-	4	(4)	-100%	46
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		23	38	38	2	2	3	(1)	-42%	38
Rental from Fixed Assets		9	327	327	-	-	27	(27)	-100%	327
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		473	732	732	42	42	61	(19)	-31%	732
Non-Exchange Revenue										
Property rates		13 579	15 251	15 251	1 253	1 253	1 271	(18)	-1%	15 251
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	612	612	-	-	51	(51)	-100%	612
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		67 061	76 862	76 862	28 061	28 061	6 405	21 656	338%	76 862
Interest		7 091	7 781	7 781	582	582	648	(67)	-10%	7 781
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)										
		148 315	170 489	170 489	35 012	35 012	14 207	20 805	146%	170 489
Expenditure By Type										
Employee related costs		49 394	59 997	59 997	4 422	4 422	5 000	(577)	-12%	59 997
Remuneration of councillors		5 278	5 270	5 270	438	438	439	(2)	0%	5 270
Bulk purchases - electricity		20 541	25 000	25 000	-	-	2 083	(2 083)	-100%	25 000
Inventory consumed		7 466	14 050	14 050	1 844	1 844	1 171	673	57%	14 050
Debt impairment		31 865	31 883	31 883	2 657	2 657	2 657	0	0%	31 883
Depreciation and amortisation		23 541	23 541	23 541	1 962	1 962	1 962	0	0%	23 541
Interest		146	600	600	-	-	50	(50)	-100%	600
Contracted services		11 983	16 283	16 283	633	633	1 357	(724)	-53%	16 283
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		20 564	19 810	19 810	1 323	1 323	1 651	(328)	-20%	19 810
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	604	604	-	-	50	(50)	-100%	604
Total Expenditure										
		170 778	197 039	197 039	13 278	13 278	16 420	(3 141)	-19%	197 039
Surplus/(Deficit)										
		(22 463)	(26 549)	(26 549)	21 734	21 734	(2 212)	23 946	-1082%	(26 549)
Transfers and subsidies - capital (monetary allocations)		-	32 601	32 601	7 328	7 328	2 717	4 611	170%	32 601
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions										
		(22 463)	6 052	6 052	29 062	29 062	504	28 558	5663%	6 052
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax										
		(22 463)	6 052	6 052	29 062	29 062	504	28 558	5663%	6 052
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality										
		(22 463)	6 052	6 052	29 062	29 062	504	28 558	5663%	6 052
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year										
		(22 463)	6 052	6 052	29 062	29 062	504	28 558	5663%	6 052

Operating Revenue

The summary of the Total operating revenue reflected in the above table has been extracted from C4 table of the C Schedule attached. During the month of July 2025, the municipality has generated total operating revenue that amounts to **R35 million** of which **R28 million** from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to **R6.9 million** and the year-to-date budget amounts to **R7.8 million** which reflects a negative variance amounts to **R851 thousands** excluding operational grants, which shows that the municipality has under billed in July 2025.

Detailed explanation on revenue by source items

Property Rates

The municipality has billed revenue of **R1.3 million** in July 2025. However, the actual year-to-date revenue amounts to **R1.3 million** which is **1%** less than the budgeted revenue of **R1.3 million** for the period under review. This shortfall can be attributed to objections related to the valuation roll and a low payment rate.

Service charges – Electricity.

Municipality has billed revenue of **R1.3 million** from Sales of Electricity. However, the year-to-date revenue amounts to **R1.3 million**, which reflected a negative variance of **16%** when compared to year-to-date budget that amounts to **R1.6 million** for the period under review. The variance in Electricity Revenue is immaterial.

Service charges – water.

The municipality billed revenue of **R371 thousands** from Water Services, meanwhile the year-to-date actual amounts to **R371 thousands** which is **18%** less than the year-to-date budget of **R452 thousands** for the period under review. Municipality has fixed its water pipes; majority of section has access to water services.

Service charges – sanitation.

In the month under review, the municipality billed revenue of **R805 thousand**. The year-to-date actual amounts to **R805 thousands**, which is **1%** less than the year-to-date budget of **R815 thousands** for the month. The variance is immaterial.

Service charges – refuse.

The municipality generated **R601 thousands** and actual year to date amounts to **R601 thousands** which is **2%** less than year to date budget that amounts to **R613 thousands** during the period under review. The variance is immaterial.

Sales of Good and Rendering of Services

The municipality has generated **R40 thousands** from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to **R40 thousand** which resulted the variance of negative **61%** when compared to year-to-date budget amounting to **R103 thousands**.

Rent from fixed assets.

For the reporting month, the municipality did not generate income from Rent on Fixed assets and the actual year to date actual amounts to **R0 thousand** which resulted the negative variance of **100%** when compared to year-to-date budget of **R27 thousands**.

Interest earned – from receivables.

The municipality has generated revenue amounting to **R1.9 million**, with the actual year-to-date revenue amounting to **R1.9 million**, which is **11%** less than the year-to-date budget of **R2.1 million** for the current month. The major attribute to this variance is the interest accrued on outstanding debts owed to the municipality. This shortfall has negative implications for the municipal debtor's book, as the accounts remain unpaid for a more extended period and continue to accrue interest.

Fines, penalties, and forfeits

Municipality did not generate any revenue from Fines, penalties and forfeits for the month under review, the year-to-date actual amounts to **R0 thousand** which is **100%** less than the year-to-date budget that amounts to **R51 thousands** for July 2025.

Transfers recognised – operational.

As per DoRa payment schedule, Municipality has received **R30 thousand** from FBDM EPWP and **R27.6 million** from Equitable Share and R413 from Provincial Treasury.

Other revenue

The municipality received **R42 thousand** from other revenue for this month, the year-to-date actual amounts to **R42 thousand** which is **31%** less than the projected revenue that amounts to **R61 thousand** for the period under review.

The above assessment on revenue sources of the municipality indicates the need to effectively implement the Financial Recovery plan, Budget Funding plan, and implementation of credit control and debt recovery policies to ensure improved revenue collection and sustained service delivery.

The above table indicates expenditure items by type:

Operating Expenditure

Table C4 provides a comprehensive overview of the municipality's operating expenditure. These figures have been derived from C4 in the attached C-Schedule. During July 2025 the municipality incurred a total operating expenditure of **R13.3 million** and the current year-to-date actual shows that the municipality has spent **R13.3** to date, which is **19%** less than the projected budget of **R16.4 million**.

Employee related costs.

The municipality incurred **R4.4 million** on employee related costs and actual year to date amounts to **R4.4 million** which reflects a negative variance of **12%** which indicates that the municipality has spent less than the year-to-date budget which amounts to **R5 million** in the current month. The variance between the projected budget & actual year is due to unfilled posts which are budgeted for.

Remuneration of councillors

Expenditure incurred in relation to councillor's remuneration amounts to **R438 thousand** and the year-to-date actual amounts to **R438 thousands** which reflects variance of **0%** when compared to year-to-date budget that amounts to **R439 thousand**. The variance in Remuneration of Councillors is immaterial.

Debt impairment

The municipality incurred **R2.7 million** which is regarded as non-cash item and actual year to date. The actual year to date amounts to **R2.7 million** which reflects **0%** variance when compared to actual year to date budget that amounts **R2.7 million**, it shows that both year to date actual and year to date budget are inline. This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 2023/24 audited financial statements.

Depreciation

The municipality incurred **R1.9 million** which is regarded as non-cash item and actual year to date amounts to **R1.9 million** which reflects **0%** variance when compared to actual year to date budget that amounts to **R1.9 million**. Journals are being processed based on budgeted depreciation amount as per 2023/24 Annual Financial Statement.

Bulk purchases - Electricity

The municipality did not spend on bulk purchases for the reporting month and the actual year to date amounts to **R0** and reflected a negative variance amounting to **R2.1 million** which is **100%** less than projected budget that amounts to **R2.1 million**. This is because municipality cannot honour its payment arrangement made with Eskom as per debt relief conditions, due to financial constraints that the municipality is currently facing. Take note that this amount only relates to Eskom expenditure as water is classified under inventory items.

Inventory consumed

The reclassification of MSCOA has resulted in water purchases being categorized under inventory consumed. For the reporting month the municipality did not pay Vaalharts, the municipality has incurred **R1.8 million** on inventory consumed and the year-to-date expenditure amounts to **R1.8 million**. This reflects a variance of **57%** more than the projected budget of **R1.2 million**. The reason for this variance is that the municipality is unable to honour monthly payments to Vaal harts due to financial constraints.

Contracted Services

Contracted services include Accountants and Auditors, Security service, professional consulting and other services related to maintenance of infrastructure when the need arises. The amount spent for Contracted Services amounts to **R633 thousand** and the year-to-date actual amounts to **R633 million** which reflects negative variance of **53%** when compared to the actual year to date budget that amounts

to **R1.4 million**. This variance caused by the municipality's inability to service its creditors regularly due to cash constrains.

Operational cost

This item has incurred expenditure amounting to **R1.3 million** and the actual year to dates amounts to **R1.3 million** which reflected negative **20%** variance when compared to the year-to-date budget that amounts to **R1.6 million**. It includes items such as remuneration of ward committees, Assets consultants, insurance costs, external audit fees and other municipal running cost.

5.5 Table C5: Monthly Budget Statement – Capital Expenditure (Municipal vote, standard classification, and funding)

NC093 Magareng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		367	1 810	1 810	-	-	151	(151)	-100%	1 810
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		367	1 810	1 810	-	-	151	(151)	-100%	1 810
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	1 450	1 450	-	-	121	(121)	-100%	1 450
Community and social services		-	300	300	-	-	25	(25)	-100%	300
Sport and recreation		-	1 150	1 150	-	-	96	(96)	-100%	1 150
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		59 267	33 101	33 101	3 197	3 197	2 758	439	16%	33 101
Energy sources		-	500	500	-	-	42	(42)	-100%	500
Water management		41 748	22 601	22 601	2 025	2 025	1 883	141	7%	22 601
Waste water management		17 519	10 000	10 000	1 172	1 172	833	339	41%	10 000
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	59 634	36 361	36 361	3 197	3 197	3 030	167	6%	36 361
Funded by:										
National Government		59 267	32 601	32 601	3 197	3 197	2 717	480	18%	32 601
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		59 267	32 601	32 601	3 197	3 197	2 717	480	18%	32 601
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		367	3 760	3 760	-	-	313	(313)	-100%	3 760
Total Capital Funding		59 634	36 361	36 361	3 197	3 197	3 030	167	6%	36 361

For the reporting month, the municipality has spent **R3.2 million** on capital expenditure, and the year-to-date actual amounts to **R3.2 million** which is still **6%** more than the projected actual budget that amounts to **R3 million**.

5.6 Table C6: MBS – Monthly Budget Statement of Financial Position

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		795	(60 742)	(60 742)	2 155	(60 742)
Trade and other receivables from exchange transactions		(10 558)	20 262	20 262	(9 269)	20 262
Receivables from non-exchange transactions		16 497	14 699	14 699	16 016	14 699
Current portion of non-current receivables						
Inventory		(95)	121	121	(106)	121
VAT		68 374	50 562	50 562	69 351	50 562
Other current assets		(1 961)	(1 270)	(1 270)	(1 961)	(1 270)
Total current assets		73 052	23 633	23 633	76 186	23 633
Non current assets						
Investments						
Investment property		24 867	24 868	24 868	24 867	24 868
Property, plant and equipment		491 753	489 691	489 691	493 905	489 691
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		13	213	213	13	213
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		0	0	0	0	0
Other non-current assets						
Total non current assets		517 004	515 142	515 142	519 156	515 142
TOTAL ASSETS		590 056	538 775	538 775	595 342	538 775
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1 380	1 334	1 334	1 385	1 334
Trade and other payables from exchange transactions		273 438	266 511	266 511	249 161	266 511
Trade and other payables from non-exchange transactions		80 596	9 019	9 019	88 070	9 019
Provision		8 893	8 837	8 837	8 893	8 837
VAT		29 007	20 731	20 731	29 387	20 731
Other current liabilities		-	-	-	-	-
Total current liabilities		393 314	306 432	306 432	376 896	306 432
Non current liabilities						
Financial liabilities		730	1 085	1 085	730	1 085
Provision		6 910	6 855	6 855	6 910	6 855
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		7 640	7 940	7 940	7 640	7 940
TOTAL LIABILITIES		400 954	314 372	314 372	384 536	314 372
NET ASSETS	2	189 103	224 403	224 403	210 806	224 403
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		192 720	224 403	224 403	210 806	224 403
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	192 720	224 403	224 403	210 806	224 403

Total Assets

Variations were noted between the budgeted values of assets and the actual recorded at the end of the review period. As at the end of July 2025, the municipality recorded total assets of **R595.3 million** which includes **R76.2 million** and **R519.2 million** for both current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months, while non-current assets are likely to be converted into cash over a longer-term.

Trade and other received from exchange transactions & non-exchange transactions.

As at the end of July 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of **R6.7 million**, representing about **1%** of the total assets. Looking at the annual budgeted trade and other receivables of **R34.9 million**, consumer debtors appear to be understated as compared to the debtor's age analysis. This is due to the failure of customers paying their debt as well as the impact of debt impairment which will be fully affected at the end of the financial year. This is also an indication of the rate at which consumer debtors are escalating. It is important that council fast-track implementation of its credit control and debt collection strategies (revenue enhancement) to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment to accurately budget for the consumer debtors projected at the end of the financial year.

Property Plant and Equipment (PPE)

As of 31 July 2025, the municipality recorded **R493.9 million** for Property Plant and Equipment, which represents **83%** of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. These assets determine the municipality's ability to deliver services to communities.

This shows that recorded PPE is **R493.9 million** which is more than the projected amount of **R489.7 million** for the financial year ending 2025/26.

Total Liabilities

Variances were noted between the budgeted values of liabilities and the actual recorded at the end of July 2025. As at the end July 2025, the municipality recorded total liabilities of **R384.5 million** which is **R376.9 million** and **R7.6 million** for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

The current ratio of the municipal's financial position equals to **0.2**, which is current assets divided by current liabilities (**76 186/376 896**). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its short term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position to pay off debts when they become due.

A detailed breakdown on the individual items is attached on the above table C6– monthly budget statement

5.7 Table C7: Monthly Budget Statement – Cash Flow

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 068	9 150	9 150	2 236	2 236	763	1 474	193%	9 150
Service charges		19 988	25 207	25 207	1 372	1 372	2 101	(729)	-35%	25 207
Other revenue		48 355	2 959	2 959	94	94	247	(152)	-62%	2 865
Transfers and Subsidies - Operational		69 243	76 862	76 862	27 763	27 763	6 405	21 358	333%	76 862
Transfers and Subsidies - Capital		75 549	32 601	32 601	7 328	7 328	2 717	4 611	170%	32 601
Interest		405	20 319	20 319	14	14	1 693	(1 679)	-99%	20 319
Dividends										
Payments										
Suppliers and employees		(126 049)	(140 411)	(140 411)	(8 660)	(8 660)	(11 701)	(3 041)	26%	(142 952)
Interest		-	(600)	(600)	-	-	(50)	(50)	100%	(600)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		92 559	26 087	26 087	30 148	30 148	2 174	(27 974)	-1287%	23 452
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments										
Payments										
Capital assets		(56 110)	(36 076)	(36 076)	(3 197)	(3 197)	(3 006)	191	-6%	(36 076)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(56 110)	(36 076)	(36 076)	(3 197)	(3 197)	(3 006)	191	-6%	(36 076)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		50	25	25	6	6	2	4	171%	25
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		50	25	25	6	6	2	(4)	-171%	25
NET INCREASE/ (DECREASE) IN CASH HELD		36 499	(9 964)	(9 964)	26 956	26 956	(830)			(12 598)
Cash/cash equivalents at beginning:		1 104	1 104	1 104	795	795	1 104			795
Cash/cash equivalents at month/year end:		37 603	(8 859)	(8 859)	27 751	27 751	274			(11 804)

Table C7 presents details pertaining to cash flow performance. As at end of July 2025, the net cash inflow from operating activities amounts to **R30.1 million** which entails of ; Property rate which municipality collected **R2.2 million**, Service Charges which includes Water, Electricity, Refuse and Sanitation and municipality collected **R1.3 million** for the month. Whilst the net cash outflow from investing activities is **-R3.2 million** that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts **R6 thousand**. The cash and cash equivalent held for July 2025 amounts to **R27.7 million** and the net effect of the above cash flows is cash outflow movement of **R26.9 million**.

Part 2: Supporting Documentation

6. Debtors Analysis

The outstanding debtors as of 30 June 2025 amounts to **R481.4 million** which shows increase of **R3.4 million** in debtors' book when compared to July 2025 outstanding debtors which amounted to **R484.8 million**. The largest outstanding amount owed to the municipality is coming from households; this category owes **R445.6 million**, which incurs interest each month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. The average collection rate for previous month was **16%** which increased to **45%** in the reporting month. The effective implementation of the debt collection and credit control is critically essential to ensure the sustainability of the municipality; this figure is due to old debts. The Municipality needs to work harder on collecting old debts.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2025/26									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	420	378	356	350	401	424	2 533	70 415	75 277	74 123			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	604	270	399	258	182	152	747	27 109	29 721	28 448			
Receivables from Non-exchange Transactions - Property Rates	1400	1 210	1 030	920	846	829	862	4 525	53 599	63 822	60 662			
Receivables from Exchange Transactions - Waste Water Management	1500	910	843	840	860	847	847	5 090	67 463	77 699	75 106			
Receivables from Exchange Transactions - Waste Management	1600	679	617	613	610	601	599	3 572	46 481	53 770	51 862			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	1810	2 476	2 665	2 491	2 471	2 446	2 465	13 901	151 251	180 165	172 533			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	53	44	44	44	43	43	244	3 884	4 399	4 258			
Total By Income Source	2000	6 353	5 847	5 662	5 439	5 348	5 391	30 613	420 202	484 854	466 993	-	-	
June Totals		6 026	5 716	5 582	5 371	5 408	5 200	30 386	417 700	481 390	464 066			
Debtors Age Analysis By Customer Group														
Organs of State	2200	445	377	365	292	338	265	1 294	4 966	8 342	7 155			
Commercial	2300	770	392	482	419	293	282	1 603	24 108	28 349	26 705			
Households	2400	5 115	5 048	4 785	4 698	4 687	4 813	27 520	388 972	445 637	430 690			
Other	2500	22	31	30	30	30	30	196	2 156	2 526	2 443			
Total By Customer Group	2600	6 353	5 847	5 662	5 439	5 348	5 391	30 613	420 202	484 854	466 993	-	-	

6.1 Top 100 Debtors: Commercial

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1011982	WARRENTON SUPER CHICKEN PTY LTD	R 70 895.47	R 74 969.48	R 13 806.85	R 13 658.93	R 13 474.72	R 17 251.68	R 13 178.87	R 13 030.93	R 12 946.32	R 10 309 898.99	R 10 553 112.24
5002097	DWT DAILY WHEEL AND TYRES (PTY) LTD	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 3 352 927.94	R 3 352 927.94
1015015	S SANRAL	R 16 086.52	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 2 908 530.36	R 3 064 261.52
5002103	IMPERIAL SUPERMARKET	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 1 012 940.88	R 1 012 940.88
1015018	LM ERASMUS BOEDERY GRASBULT	R 6 388.12	R 6 768.60	R 6 761.88	R 6 755.17	R 6 748.46	R 6 741.74	R 6 735.03	R 6 728.32	R 6 721.60	R 913 785.15	R 974 134.07
1002657	A TERWIN	R 9 003.75	R 8 833.64	R 8 784.93	R 8 736.21	R 8 687.50	R 8 638.79	R 8 590.07	R 8 541.36	R 8 492.64	R 545 370.79	R 623 679.68
1001073	GM WESI	R 6 660.55	R 6 353.75	R 2 392.84	R 2 350.64	R 2 354.73	R 2 358.82	R 2 316.09	R 2 274.08	R 2 251.43	R 517 149.14	R 546 462.07
1015849	CM AVENANT	R 5 401.11	R 5 520.29	R 5 400.19	R 5 230.39	R 5 060.55	R 4 890.73	R 4 491.33	R 4 334.37	R 4 315.20	R 480 479.11	R 525 123.27
1016074	THABAZIBU F TRADING	R 4 142.13	R 9 430.37	R 7 673.96	R 6 070.84	R 6 462.75	R 6 936.18	R 7 384.05	R 7 518.58	R 9 633.56	R 410 501.31	R 475 753.73
1002463	A SPOORNET	R 1 594.81	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 433 574.14	R 449 013.27
1012890	LI KGWAPI	R 7 735.88	R 7 607.29	R 7 561.52	R 7 515.73	R 7 426.18	R 7 384.54	R 7 396.02	R 7 407.50	R 7 418.98	R 333 568.28	R 401 021.92
1012914	CENTENNIAL TRADING CO 114 PTY LTD	R 4 703.22	R 4 620.64	R 4 597.12	R 4 573.55	R 4 549.97	R 4 526.40	R 4 502.82	R 4 479.25	R 4 455.66	R 324 537.65	R 365 546.28
1011755	TRANSKA RESORT	R 1 448.31	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 299 444.05	R 313 464.92
1007879	GD LANDRY	R 3 290.67	R 3 296.93	R 3 281.36	R 3 265.73	R 3 250.10	R 3 234.47	R 3 218.84	R 3 203.23	R 3 187.60	R 282 002.29	R 311 231.22
1002107	HM AVENANT	R 3 969.07	R 3 942.90	R 3 924.64	R 3 906.39	R 3 888.14	R 3 869.87	R 2 952.12	R 2 943.24	R 2 934.37	R 271 017.16	R 303 347.90
5002102	BLACK GINGER 489 PTY LTD	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 297 318.98	R 297 318.98
1002315	SPAR WARRENTON	R 97 115.28	R 10 286.56	R 68 920.52	R 118 732.83	R -	R -	R -	R -	R -	R -	R 295 055.19
1006085	4720103177 TRANSNET FREIGHT RAIL	R 176 561.06	R 30 264.31	R 82 622.05	R 241.55	R -	R -	R -	R -	R -	R -	R 289 688.97
1014983	ED COETZEE	R 3 066.54	R 3 054.38	R 3 039.86	R 3 025.29	R 3 010.71	R 2 996.13	R 2 981.56	R 2 966.98	R 2 952.41	R 245 897.45	R 272 991.31
1006345	THUSANANG MARK	R 2 551.56	R 2 556.08	R 2 544.67	R 2 533.21	R 2 521.75	R 2 510.28	R 2 498.81	R 2 487.35	R 2 475.88	R 231 593.27	R 254 272.86
1000868	KJ HAARHOFF	R 4 070.70	R 4 147.08	R 4 123.34	R 4 099.53	R 4 075.72	R 4 051.92	R 4 028.11	R 4 004.31	R 3 980.50	R 214 204.91	R 250 786.12
1001953	J ABRAHIM	R 3 675.26	R 3 641.82	R 3 429.14	R 3 369.87	R 3 310.60	R 3 251.31	R 3 192.04	R 3 132.76	R 3 113.70	R 215 029.76	R 245 146.26
1006273	NJ MOCHANE	R 3 238.17	R 3 201.80	R 3 184.55	R 3 167.30	R 3 150.06	R 3 132.80	R 3 115.57	R 3 098.32	R 3 081.08	R 215 656.94	R 244 026.59
1006603	E MARAKARELO	R 2 794.63	R 2 775.36	R 2 761.64	R 2 747.85	R 2 734.08	R 2 720.30	R 2 706.53	R 2 692.75	R 2 678.97	R 210 380.06	R 234 992.17
1006338	SS & VK KOTE	R 2 401.30	R 2 420.82	R 2 409.87	R 2 398.87	R 2 387.87	R 2 376.87	R 2 365.86	R 2 354.87	R 2 343.87	R 213 126.11	R 234 586.31
1000192	JF DE BEER	R 3 578.42	R 3 486.87	R 3 466.51	R 3 446.15	R 3 425.79	R 3 405.43	R 3 385.07	R 3 364.71	R 3 344.35	R 190 226.53	R 221 129.83
1005712	SEEKOEI (LETAMO TAVERN)	R 2 393.82	R 2 371.20	R 2 360.34	R 2 349.49	R 2 338.64	R 2 327.78	R 2 316.92	R 2 306.06	R 2 295.22	R 194 928.61	R 215 988.08
1006090	BURNE-A-TOWEL PTY LTD	R 2 219.64	R 2 183.20	R 2 173.53	R 2 163.87	R 2 154.21	R 2 144.55	R 2 134.88	R 2 125.21	R 2 115.55	R 194 959.78	R 214 374.42
1002433	JC HUMAN	R 2 782.24	R 2 698.33	R 2 683.86	R 2 669.38	R 2 654.90	R 2 640.43	R 2 625.96	R 2 611.49	R 2 597.02	R 181 891.65	R 205 855.26
1006327	J CINDI	R 3 643.88	R 3 582.92	R 3 063.78	R 3 035.13	R 3 006.46	R 2 977.80	R 2 949.15	R 2 920.49	R 2 899.32	R 173 674.80	R 201 753.73
1006441	TMS PADISHO	R 2 018.99	R 2 022.67	R 2 013.57	R 2 004.42	R 1 995.28	R 1 986.12	R 1 976.97	R 1 967.82	R 1 958.67	R 177 688.15	R 195 632.66
1005496	R RETSWELLE FUNERALS	R 2 964.10	R 2 923.75	R 2 907.90	R 2 891.96	R 2 876.05	R 2 860.13	R 2 844.22	R 2 828.31	R 2 812.38	R 169 701.92	R 195 610.72
1003418	KOMARIN KAFEE (OLIPHANT GGO)	R 2 478.01	R 2 428.26	R 2 415.13	R 2 401.94	R 2 388.75	R 2 375.57	R 2 362.39	R 2 349.21	R 2 336.03	R 164 088.17	R 185 699.51
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	R 3 485.84	R 3 385.95	R 3 364.77	R 3 343.59	R 3 322.41	R 3 301.23	R 3 280.05	R 3 258.88	R 3 237.70	R 154 420.27	R 184 400.69
1002071	A WELDECHERKOS(DANIELS)	R 3 286.29	R 2 624.58	R 1 764.41	R 2 416.83	R 2 314.78	R 2 152.33	R 2 107.89	R 2 187.95	R 31 409.42	R 124 985.26	R 175 249.74
1002953	B EN M STOOR	R 2 236.72	R 2 200.71	R 2 189.86	R 2 179.01	R 2 168.15	R 2 157.30	R 2 146.45	R 2 135.58	R 2 124.74	R 154 341.29	R 173 879.81
1011696	M MANAGER	R 516.57	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 165 856.15	R 170 856.96
1009234	AP MATSHA	R 1 720.21	R 1 721.79	R 1 713.89	R 1 706.01	R 1 698.14	R 1 690.25	R 1 682.38	R 1 674.50	R 1 666.62	R 152 622.65	R 167 896.44
1002314	PAV BURGER	R 9 032.68	R 5 149.49	R 5 107.84	R 5 066.20	R 5 059.96	R 5 089.26	R 5 124.31	R 5 082.67	R 5 041.02	R 115 075.17	R 164 828.60
1002438	JC HUMAN	R 156.79	R 170.14	R 170.14	R 170.14	R 170.14	R 170.14	R -	R -	R -	R 157 487.29	R 158 494.78
1003420	O OLIPHANT (MADISO SENTRA)	R 2 018.27	R 1 963.66	R 1 952.80	R 1 941.95	R 1 931.10	R 1 920.25	R 1 910.40	R 1 900.55	R 1 890.70	R 139 909.71	R 157 496.45
1011977	BLACK GINGER 489 PTY LTD	R 11 779.45	R 10 875.15	R 10 771.04	R 10 666.92	R 11 508.11	R 11 404.00	R 11 299.89	R 11 195.78	R 11 091.67	R 53 777.73	R 154 369.74
1009433	IMW SEEKOEI	R 1 470.16	R 1 501.55	R 1 495.40	R 1 489.26	R 1 483.12	R 1 476.97	R 1 470.82	R 1 464.68	R 1 458.54	R 140 055.87	R 153 366.37
1002267	WARRENTON SLAGHUIS	R 2 398.47	R 2 392.51	R 2 208.35	R 2 206.79	R 1 188.44	R 744.96	R -	R -	R -	R 125 429.01	R 134 568.53
1001892	PAV BURGER	R 3 121.65	R 2 987.06	R 2 966.23	R 2 945.41	R 2 927.67	R 2 943.07	R 2 576.71	R 2 555.88	R 2 535.06	R 104 811.69	R 130 370.43
1004131	CE COETZEE	R 1 363.29	R 1 352.09	R 1 345.90	R 1 339.66	R 1 333.41	R 1 327.16	R 1 320.92	R 1 314.67	R 1 308.42	R 113 393.30	R 125 398.82
1009073	M LESABE	R 1 693.30	R 1 663.68	R 1 654.89	R 1 646.10	R 1 637.31	R 1 628.52	R 1 619.73	R 1 610.93	R 1 602.14	R 109 643.93	R 124 400.53
1003152	PJ MALAN	R 1 241.88	R 1 230.83	R 1 225.74	R 1 220.65	R 1 215.56	R 1 210.47	R 1 142.22	R 1 137.13	R 1 132.04	R 113 079.32	R 123 835.84
1007092	NS DIKGETSI	R 1 958.29	R 1 940.11	R 1 929.17	R 1 918.16	R 1 907.16	R 1 896.16	R 1 885.17	R 1 874.16	R 1 863.15	R 106 146.65	R 123 318.18

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1001897	BS KGOSIJANG	R 1 449.62	R 1 409.80	R 1 403.09	R 1 396.38	R 1 389.66	R 1 382.95	R 1 376.23	R 1 369.52	R 1 362.81	R 110 765.73	R 123 305.79
1007135	TF DLAMINI (PROK)	R 1 255.34	R 1 268.42	R 1 262.28	R 1 256.13	R 1 250.00	R 1 243.85	R 1 237.70	R 1 231.56	R 1 225.42	R 112 063.13	R 123 293.83
1001950	AH EBRAHIM	R 3 626.36	R 3 461.07	R 3 435.01	R 3 408.90	R 3 382.77	R 3 356.65	R 3 330.53	R 3 304.42	R 3 278.30	R 92 283.58	R 122 867.59
1012847	M BARGICHO	R 2 071.14	R 2 020.87	R 2 009.16	R 1 997.37	R 1 985.60	R 1 973.82	R 1 962.05	R 1 950.28	R 1 938.50	R 104 775.41	R 122 684.20
1012635	N LE ROUX	R 1 083.67	R 1 112.73	R 1 108.59	R 1 104.45	R 1 100.31	R 1 096.17	R 1 092.03	R 1 087.88	R 1 083.74	R 111 427.31	R 121 296.88
1006334	DP MANOPOLE	R 1 565.49	R 1 531.19	R 1 523.16	R 1 515.06	R 1 506.96	R 1 498.86	R 1 490.77	R 1 482.67	R 1 474.57	R 105 382.34	R 118 971.07
1015126	NEOTEL(4800224455)	R 9 499.68	R 1 542.47	R 5 394.58	R 4 348.94	R 4 848.53	R 4 070.09	R 6 205.34	R 4 231.61	R 4 483.54	R 70 684.25	R 115 309.03
1003187	VILJOEN	R 1 572.18	R 1 536.43	R 1 528.10	R 1 519.77	R 1 511.44	R 1 503.11	R 1 494.78	R 1 486.45	R 1 478.13	R 99 089.16	R 112 719.55
1002218	MJ MAIJANE& H/A KGATELOPELE	R 1 330.56	R 1 314.54	R 1 308.06	R 1 301.58	R 1 295.11	R 1 288.63	R 1 282.15	R 1 275.67	R 1 269.19	R 99 753.07	R 111 418.56
1009392	SON JOHN'S REVELATION CHURCH OF SA	R 1 624.00	R 1 597.12	R 1 589.11	R 1 581.12	R 1 572.21	R 1 564.20	R 1 556.21	R 1 548.22	R 1 540.23	R 97 095.01	R 111 267.43
1006863	R SPAGEN	R 923.28	R 948.86	R 945.38	R 941.92	R 938.45	R 934.97	R 931.50	R 928.03	R 924.56	R 100 492.30	R 108 909.25
1006078	ILIFU TRADING 240C C	R 735.14	R 756.95	R 754.28	R 751.61	R 748.94	R 746.27	R 743.60	R 740.93	R 738.26	R 100 135.42	R 106 851.40
1002167	V VAN DEN BERG	R 1 938.61	R 1 877.22	R 1 866.37	R 1 855.51	R 1 844.66	R 1 833.81	R 1 822.96	R 1 812.11	R 1 801.25	R 88 787.46	R 105 439.96
1008300	M (INDIER SHOP) ABDUL	R 1 210.76	R 1 220.04	R 1 213.90	R 1 207.76	R 1 201.62	R 1 198.14	R 1 190.58	R 1 182.96	R 1 175.34	R 93 598.33	R 103 556.88
1003696	TRANSNET LTD	R 1 034.12	R 1 026.81	R 1 022.37	R 1 017.87	R 1 013.38	R 1 008.88	R 1 004.39	R 999.88	R 995.38	R 92 118.07	R 101 241.15
1006862	UNCLE SAM'S STORE (PROK)	R 818.51	R 847.41	R 844.74	R 842.06	R 839.39	R 836.72	R 834.05	R 831.38	R 828.71	R 92 801.72	R 100 324.69
1003504	TRANSNET LTD	R 1 044.22	R 1 036.76	R 1 032.17	R 1 027.55	R 1 022.94	R 1 018.32	R 1 013.71	R 1 009.10	R 1 004.48	R 89 565.73	R 98 774.98
1008299	S AHMED	R 1 200.30	R 1 208.71	R 1 202.56	R 1 196.43	R 1 190.28	R 1 184.13	R 1 177.99	R 1 171.85	R 1 165.71	R 87 679.62	R 98 377.58
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	R 3 794.43	R 3 012.78	R 2 145.90	R 2 791.61	R 2 687.36	R 2 036.23	R 1 770.95	R 1 760.10	R 1 749.24	R 75 008.04	R 96 756.64
1016262	BIGS ENGINEERING AND SUPPLY	R 1 429.79	R 1 361.28	R 4 277.07	R 1 346.87	R 1 446.96	R 1 329.74	R 1 722.31	R 1 448.27	R 1 658.15	R 79 706.42	R 95 726.86
1004591	TRANSNET LTD	R 1 018.38	R 1 009.72	R 1 005.29	R 1 000.79	R 996.30	R 991.80	R 987.30	R 982.80	R 978.30	R 86 427.10	R 95 397.78
1008297	LP MOKITIMI	R 977.52	R 973.80	R 969.47	R 965.07	R 960.68	R 956.28	R 951.88	R 947.49	R 943.09	R 86 315.58	R 94 960.86
1015924	BV SOKUPHA	R 1 866.76	R 1 799.26	R 1 788.40	R 1 777.55	R 1 766.70	R 1 755.85	R 1 745.00	R 1 734.14	R 1 723.29	R 78 341.24	R 94 298.19
1011567	JT MAKAME	R 1 547.16	R 1 545.63	R 1 485.78	R 1 471.73	R 1 457.65	R 1 443.59	R 1 429.53	R 1 415.46	R 1 406.86	R 78 656.67	R 91 860.06
1004584	TRANSNET PROPERTY VAT 4720103177	R 977.02	R 977.78	R 973.38	R 968.99	R 964.61	R 960.23	R 955.85	R 951.47	R 947.08	R 82 924.63	R 91 601.04
1004167	TRANSNET PROPERTY VAT 4720103177	R 1 620.75	R 1 554.75	R 1 545.37	R 1 535.98	R 1 526.59	R 1 517.21	R 1 507.82	R 1 498.44	R 1 489.06	R 76 943.28	R 90 739.25
1016497	JJ BURGER	R 454.74	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 85 825.62	R 90 227.80
1015901	ARE SEMELELENG CO-OPERATIVE LTD	R 1 012.37	R 1 035.33	R 1 031.20	R 1 027.06	R 1 022.92	R 1 018.78	R 1 014.64	R 1 009.23	R 1 004.85	R 80 819.38	R 89 666.16
1002220	VAN ZYL (TCT SPARES) HK	R 1 009.59	R 1 032.35	R 1 028.21	R 1 024.07	R 1 019.92	R 1 015.78	R 1 011.64	R 1 007.50	R 1 003.36	R 79 832.55	R 88 984.97
1012602	HM ALI	R 323.11	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 85 558.04	R 88 685.87
1013049	T VERMEULEN	R 1 618.41	R 1 574.08	R 1 564.36	R 1 554.65	R 1 544.93	R 1 535.21	R 1 525.50	R 1 515.78	R 1 506.06	R 73 707.49	R 87 646.47
1002435	H KATHRADA	R 1 765.36	R 1 669.02	R 1 658.34	R 1 647.64	R 1 636.94	R 1 630.88	R 1 620.17	R 1 609.47	R 1 603.40	R 69 068.61	R 83 909.83
1010024	KOPANO BAKERY	R 681.67	R 698.93	R 696.26	R 693.59	R 690.92	R 688.25	R 685.58	R 682.90	R 680.23	R 77 458.62	R 83 656.95
1001930	PAV BURGER	R 1 375.03	R 1 320.35	R 1 311.85	R 1 303.29	R 1 303.29	R 1 311.85	R 1 320.41	R 1 311.85	R 1 303.29	R 71 291.23	R 83 152.44
1016086	V VAN DEN BERG	R 345.33	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 79 139.50	R 82 482.43
1003099	R RANDALL	R 1 826.03	R 1 752.86	R 1 740.86	R 1 728.86	R 1 716.85	R 1 704.84	R 1 692.83	R 1 680.83	R 1 668.82	R 66 623.86	R 82 136.64
1001899	A STAR CAFE	R 483.61	R 524.77	R 524.77	R 524.77	R 524.77	R 524.77	R -	R -	R -	R 79 024.95	R 82 132.41
1001891	HUA HUA RON INV (PTY LTD)_ CLOTHING SHOP	R 903.49	R 917.21	R 913.07	R 908.93	R 904.80	R 900.65	R 896.51	R 892.37	R 888.23	R 72 941.11	R 81 066.37
1016243	BONANE ENTERPRIZES (PROK)	R 317.98	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 74 591.54	R 77 669.84
1001878	VLEIS PALEIS	R 293.25	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 74 686.06	R 77 524.99
1004484	TRANSNET LTD	R 939.39	R 925.93	R 921.51	R 917.09	R 912.70	R 908.29	R 903.88	R 899.48	R 895.07	R 69 160.23	R 77 383.57
1002136	EJH DANIELS	R 2 125.73	R 2 005.85	R 1 992.05	R 1 999.44	R 1 985.57	R 1 971.73	R 1 957.87	R 1 944.00	R 1 930.14	R 58 171.95	R 76 084.33
1006331	BONANE ENTERPRIZES (PROK)	R 1 231.53	R 1 198.74	R 1 191.34	R 1 183.94	R 1 176.53	R 1 169.13	R 1 161.72	R 1 154.32	R 1 146.92	R 62 931.76	R 73 545.93
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	R 266.10	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 69 498.77	R 72 074.91
1003151	NR ROSSOUW/ CJ VENTER	R 1 198.14	R 1 136.91	R 1 130.20	R 1 123.48	R 1 116.77	R 1 110.05	R 1 103.34	R 1 096.63	R 1 089.91	R 61 878.36	R 71 983.79
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	R 1 161.62	R 1 152.83	R 1 146.38	R 1 139.93	R 1 133.47	R 1 127.01	R 1 120.56	R 1 114.10	R 1 107.65	R 61 604.55	R 71 808.10
1015917	BUZAPHI CONSTRUCTION PTY LTD	R 1 245.71	R 1 188.54	R 1 181.83	R 1 175.11	R 1 168.40	R 1 161.69	R 1 154.97	R 1 148.26	R 1 141.55	R 60 049.53	R 70 615.59
1004485	TRANSNET LTD	R 682.63	R 679.78	R 676.93	R 674.10	R 671.26	R 668.43	R 665.60	R 662.76	R 659.93	R 64 425.81	R 70 467.23
1006333	EXTRA JABULA STORE (PROK)EG	R 240.99	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 67 674.48	R 70 007.55
1004161	A TRANSNET PROPERTY VAT 4720103177	R 718.09	R 707.59	R 704.44	R 701.30	R 698.15	R 695.01	R 691.86	R 688.72	R 685.57	R 62 950.28	R 69 241.01
1015979	D DITIRO TSAKA TRADING 6CC	R 1 116.10	R 1 117.34	R 1 111.20	R 1 105.06	R 1 098.91	R 1 092.77	R 1 086.62	R 1 080.47	R 1 074.33	R 58 456.36	R 68 339.16

6.2 Top 100 Debtors: Households

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1002654	MAGELEVENDZE INV CC	R 11 939.28	R 12 371.47	R 6 370.36	R 6 332.30	R 6 307.35	R 6 269.27	R 6 254.96	R 6 216.90	R 6 185.40	R 1 314 315.15	R 1 382 562.44
1011969	SS KOTE	R 4 362.46	R 5 374.36	R 5 363.23	R 5 352.14	R 5 341.05	R 5 329.95	R 5 318.86	R 5 307.78	R 5 296.68	R 811 011.88	R 858 058.39
1000719	MM MOLOI	R 4 462.89	R 4 746.89	R 4 743.26	R 4 737.77	R 4 732.28	R 4 726.79	R 4 723.14	R 4 717.64	R 4 712.15	R 711 841.20	R 754 144.01
5002134	W J HEWITT	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 587 661.54	R 587 661.54
1012096	IMC EASBY	R 11 368.56	R 11 013.77	R 10 941.65	R 10 869.48	R 10 797.32	R 10 725.16	R 10 653.00	R 10 580.84	R 10 508.68	R 467 548.15	R 565 006.61
1012160	MATOPI GAME ENTERPRISES TRUST	R 10 730.12	R 10 400.84	R 10 333.74	R 10 266.65	R 10 199.55	R 10 132.46	R 10 065.37	R 9 998.27	R 9 931.18	R 441 399.05	R 533 457.23
1003573	D.C DYKER	R 3 319.10	R 3 511.64	R 3 507.28	R 3 502.93	R 3 498.58	R 3 494.24	R 3 489.89	R 3 485.55	R 3 481.20	R 473 645.57	R 504 935.98
1001684	MOTSHELE	R 2 769.31	R 2 915.03	R 486.88	R 479.63	R 478.19	R 2 903.47	R 2 899.12	R 2 894.78	R 2 890.42	R 471 522.44	R 490 239.27
1003911	MJ MALGAS	R 3 562.78	R 3 461.44	R 3 820.12	R 3 684.78	R 3 336.78	R 3 509.41	R 3 465.43	R 3 439.90	R 3 465.92	R 454 574.95	R 486 321.51
1003773	LI VAN DER WESTHUIZEN	R 3 107.42	R 3 279.86	R 3 433.70	R 3 445.73	R 3 444.64	R 4 843.08	R 5 195.27	R 4 339.98	R 7 512.50	R 436 797.49	R 475 399.67
1004132	D GEORGE	R 2 594.42	R 2 752.04	R 2 757.15	R 2 753.01	R 2 748.87	R 2 744.73	R 2 369.52	R 2 365.38	R 2 361.24	R 442 375.17	R 465 821.53
1014723	HC CLOETE	R 9 265.36	R 8 989.30	R 8 931.46	R 8 873.62	R 8 815.78	R 8 757.94	R 8 700.10	R 8 642.26	R 8 584.42	R 384 259.99	R 463 820.23
1006176	A TSWELELOPELE COMMUNITY CR(VER	R 2 347.42	R 2 490.12	R 2 486.38	R 2 482.65	R 2 478.90	R 2 475.16	R 2 471.42	R 2 467.68	R 2 463.95	R 429 983.70	R 452 147.38
1004435	OK THETHE	R 3 162.16	R 3 305.61	R 676.51	R 664.10	R 661.94	R 655.75	R 655.34	R 643.38	R 637.18	R 429 580.18	R 440 642.15
1001698	GR MARTIN	R 2 439.07	R 2 550.84	R 2 545.37	R 2 539.88	R 2 534.38	R 2 528.90	R 2 462.24	R 2 456.75	R 2 451.25	R 406 109.00	R 428 617.68
1004530	KM MELATO	R 2 804.07	R 2 952.13	R 2 956.47	R 2 951.56	R 2 946.64	R 2 941.73	R 2 879.77	R 2 874.86	R 2 869.94	R 397 546.28	R 423 723.45
1015802	AJ JORDAAN	R 8 184.27	R 7 926.00	R 7 875.10	R 7 824.20	R 7 773.30	R 7 722.40	R 7 671.50	R 7 620.61	R 7 569.71	R 340 981.36	R 411 148.45
1015035	G OLIPHANT	R 1 991.26	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 381 285.53	R 400 562.63
1015157	A MMITSHANE	R 3 010.37	R 3 240.08	R 3 238.33	R 3 236.60	R 3 234.86	R 3 233.13	R 3 231.40	R 561.73	R 289 324.38	R 63 485.72	R 375 796.60
5002216	GS GADIPEDI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 354 508.00	R 354 508.00
1001202	E SWANEPOEL	R 2 600.35	R 2 714.90	R 2 708.54	R 2 702.12	R 2 695.71	R 2 689.28	R 2 587.39	R 2 580.97	R 2 574.56	R 328 342.10	R 352 195.92
1016194	A TURNER	R 1 525.43	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 324 265.38	R 339 032.73
1008607	JM KGOROYABOGO	R 2 254.11	R 2 388.89	R 2 385.14	R 2 381.40	R 2 377.67	R 2 373.93	R 2 370.19	R 2 366.46	R 2 362.71	R 315 776.67	R 337 037.17
1001551	JM GRASS	R 2 717.40	R 2 749.02	R 3 084.80	R 2 327.65	R 2 808.96	R 2 964.07	R 3 690.26	R 2 776.23	R 3 602.21	R 309 698.71	R 336 419.31
1004603	I CARELSE	R 2 336.02	R 2 451.45	R 2 447.75	R 2 720.21	R 2 796.28	R 3 147.24	R 3 020.72	R 4 432.78	R 2 382.02	R 304 177.21	R 329 911.68
1011931	IVANCO INV PTY LTD	R 5 065.45	R 4 981.88	R 4 953.93	R 4 925.93	R 4 897.93	R 4 869.93	R 4 841.93	R 4 813.93	R 4 785.93	R 284 494.47	R 328 631.31
1012870	S MAHLAOLA	R 1 902.16	R 2 037.55	R 2 035.82	R 2 034.08	R 2 032.34	R 2 030.60	R 1 913.84	R 1 912.10	R 1 910.37	R 307 835.20	R 325 644.06
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 320 531.56	R 320 531.56
1015052	JTF LEEUW	R 7 138.67	R 5 248.23	R 6 413.25	R 5 302.21	R 8 640.76	R 5 903.94	R 3 764.35	R 3 046.96	R 5 141.70	R 269 463.21	R 230 063.28
1003521	BG MOKWA	R 2 174.27	R 2 268.14	R 859.54	R 849.03	R 851.78	R 841.27	R 830.74	R 820.24	R 812.95	R 303 793.54	R 314 101.50
1007654	MG KGOSIENG	R 1 889.51	R 1 985.39	R 1 981.29	R 1 977.21	R 1 973.13	R 1 969.04	R 1 964.96	R 1 960.88	R 1 956.78	R 294 344.43	R 312 002.62
1011958	PE VAN ROOYEN	R 5 964.71	R 5 783.42	R 5 745.94	R 5 708.42	R 5 670.89	R 5 633.37	R 5 595.84	R 5 558.32	R 5 520.80	R 260 471.95	R 311 653.66
1007589	A JAKWA	R 1 890.28	R 1 985.23	R 1 980.97	R 1 976.77	R 1 972.58	R 1 968.38	R 1 964.17	R 1 959.98	R 1 955.77	R 291 781.91	R 309 436.04
1004103	K.C MOJANAGA	R 1 184.94	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 293 971.78	R 305 442.88
1006503	MONTSHABATHO (PROK) OJ	R 1 367.16	R 1 473.27	R 1 472.64	R 1 472.03	R 1 471.42	R 1 470.80	R 1 470.19	R 1 469.58	R 1 468.96	R 285 594.63	R 298 730.68
1002046	I GOLODA	R 1 971.56	R 2 522.82	R 5 049.91	R 3 374.47	R 3 579.52	R 3 282.63	R 5 246.02	R 2 957.27	R 2 942.84	R 244 836.56	R 298 463.60
1007806	GS MOTLHALE	R 1 947.40	R 2 048.73	R 2 044.72	R 2 040.69	R 2 036.67	R 2 032.63	R 2 028.61	R 2 024.58	R 2 020.54	R 273 954.80	R 292 179.37
1001833	J DIBAKWANE	R 2 103.15	R 2 006.78	R 2 194.75	R 2 190.18	R 2 185.61	R 2 181.04	R 2 103.22	R 2 098.66	R 2 094.08	R 271 443.22	R 290 600.69
1016323	M COETZEE	R 1 672.57	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 262 754.57	R 278 946.34
1003761	FM PETERSEN	R 2 346.09	R 2 551.28	R 2 883.82	R 2 829.57	R 3 625.09	R 2 690.52	R 2 682.41	R 2 672.13	R 2 898.65	R 248 508.56	R 273 688.12
1006379	TM MARUMO	R 1 184.31	R 1 276.75	R 1 276.33	R 1 275.92	R 1 275.52	R 1 275.11	R 1 274.71	R 1 274.30	R 1 273.90	R 258 057.14	R 269 443.99
1006262	D MEDUPE	R 1 823.27	R 1 914.03	R 1 910.02	R 1 905.99	R 1 901.97	R 1 897.94	R 1 893.91	R 1 889.89	R 1 885.85	R 252 222.66	R 269 245.53
1006254	SD MOCHANE	R 2 010.56	R 2 083.20	R 2 076.07	R 2 068.92	R 2 061.78	R 2 054.63	R 2 047.48	R 2 040.33	R 2 033.18	R 242 224.77	R 260 700.92
5002161	KS MOSES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 258 165.11	R 258 165.11
1008906	GC KOBDOEKO	R 1 735.72	R 1 826.37	R 1 822.63	R 1 818.89	R 1 815.16	R 1 811.42	R 1 807.67	R 1 803.94	R 1 800.19	R 236 188.08	R 252 430.07
1004588	M SETLHODI	R 1 796.17	R 1 877.44	R 545.49	R 539.23	R 532.98	R 526.73	R 520.47	R 514.22	R 511.08	R 242 582.73	R 249 946.54
1009184	NM MAHAPA	R 1 740.88	R 1 824.62	R 1 820.61	R 1 816.58	R 1 812.55	R 1 808.52	R 1 804.49	R 1 800.47	R 1 796.44	R 233 695.79	R 249 920.95
1003898	D.J RAPOO	R 1 334.73	R 1 421.82	R 1 420.07	R 1 421.82	R 1 420.07	R 1 418.34	R 1 189.59	R 1 187.85	R 1 186.12	R 235 427.60	R 247 428.01
1011581	LP SAKU	R 2 244.76	R 2 330.00	R 774.04	R 760.72	R 755.39	R 752.43	R 739.11	R 733.62	R 727.20	R 236 127.27	R 245 944.54
1015056	MH HUNT	R 2 956.99	R 3 126.90	R 2 962.58	R 3 016.79	R 2 963.76	R 2 979.89	R 2 991.42	R 3 007.84	R 3 024.33	R 214 860.19	R 241 890.69
1009668	MJ MATLE	R 1 621.66	R 1 722.20	R 1 719.76	R 1 717.33	R 1 714.91	R 1 712.48	R 1 710.05	R 1 707.62	R 1 705.18	R 224 450.73	R 239 781.92

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1005708	AAP VAN WYK	R 1 887.75	R 1 958.47	R 1 954.11	R 1 949.77	R 1 945.42	R 1 941.07	R 1 936.73	R 1 932.38	R 1 928.03	R 220 911.11	R 238 344.84
1000886	ML VAN WYK	R 1 497.24	R 1 600.66	R 1 598.93	R 1 597.18	R 1 597.97	R 1 597.49	R 1 524.41	R 1 523.93	R 1 522.19	R 223 344.09	R 237 404.09
5002158	G NEL	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 236 893.63	R 236 893.63
5002159	O P ELIAS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 235 365.87	R 235 365.87
1004610	RM OLIPHANT (PROK)	R 948.74	R 1 021.34	R 324.42	R 323.01	R 321.58	R 320.15	R 317.48	R 316.16	R 315.62	R 230 149.40	R 234 357.90
1012871	S MAHLAOLA	R 1 826.61	R 1 888.39	R 1 883.10	R 1 877.84	R 1 872.57	R 1 867.31	R 1 750.05	R 1 744.80	R 1 739.54	R 216 011.93	R 232 462.14
1002678	CAD HEESE	R 1 591.47	R 1 622.50	R 1 617.53	R 1 612.50	R 1 607.47	R 1 602.44	R 1 597.41	R 1 592.38	R 1 587.35	R 216 356.74	R 230 787.79
1007667	SB MOEKETSI	R 1 506.41	R 1 569.71	R 1 565.62	R 1 561.53	R 1 557.44	R 1 553.36	R 1 549.27	R 1 545.19	R 1 541.11	R 216 011.85	R 229 961.49
1002959	JA VAN NIEKERK	R 1 295.66	R 1 386.35	R 1 391.55	R 1 389.81	R 1 401.97	R 1 400.23	R 1 342.53	R 1 346.18	R 1 349.82	R 217 168.52	R 229 472.62
1010015	F LOTSHE	R 1 539.33	R 1 632.86	R 1 630.44	R 1 628.00	R 1 625.58	R 1 623.16	R 1 620.71	R 1 618.29	R 1 615.85	R 214 634.19	R 229 168.41
1009487	KG DIPHATSE	R 1 573.83	R 1 642.85	R 1 638.77	R 1 634.68	R 1 630.59	R 1 626.51	R 1 622.42	R 1 618.34	R 1 614.26	R 209 841.90	R 224 444.15
1006649	KL SMOUS	R 1 622.91	R 1 687.06	R 1 682.17	R 1 677.20	R 1 672.26	R 1 667.31	R 1 662.35	R 1 657.41	R 1 652.44	R 209 315.25	R 224 296.36
1001939	PAVD BURGER	R 902.50	R 979.31	R 979.31	R 979.31	R 979.31	R 979.31	R 979.31	R 979.31	R 979.31	R 215 295.29	R 224 032.27
1012787	LTJ MOKOROANE	R 1 748.62	R 1 805.33	R 1 804.48	R 1 802.69	R 1 797.21	R 1 794.49	R 1 703.55	R 1 700.26	R 1 697.88	R 206 906.78	R 222 761.29
1009220	N TYIWA	R 1 585.74	R 1 655.77	R 1 651.68	R 1 647.60	R 1 643.51	R 1 639.42	R 1 635.33	R 1 631.26	R 1 627.17	R 207 595.80	R 222 313.28
1007365	C KHUPISO	R 1 427.00	R 1 491.36	R 1 487.62	R 1 483.88	R 1 480.15	R 1 476.40	R 1 472.66	R 1 468.93	R 1 465.19	R 206 529.71	R 219 782.90
1007554	MOCUMI T2086/1997	R 1 498.66	R 1 552.22	R 1 547.33	R 1 542.37	R 1 537.43	R 1 532.47	R 1 527.52	R 1 522.56	R 1 517.61	R 205 789.47	R 219 567.64
1007749	M RATIKOANE	R 1 485.00	R 1 546.46	R 1 542.37	R 1 538.29	R 1 534.21	R 1 530.12	R 1 526.02	R 1 521.95	R 1 517.86	R 205 067.68	R 218 809.96
1011983	LJ JANSE VAN VUUREN	R 3 986.37	R 3 874.60	R 3 850.10	R 3 825.57	R 3 801.03	R 3 776.50	R 3 751.96	R 3 727.43	R 3 702.89	R 183 861.85	R 218 158.30
1011999	RW ZIEGLER FAMILY TRUST	R 4 312.04	R 4 175.53	R 4 148.06	R 4 120.64	R 4 093.22	R 4 065.80	R 4 038.38	R 4 010.96	R 3 983.54	R 179 198.14	R 216 146.31
1016274	KA MLAMBO	R 2 390.11	R 2 452.00	R 1 071.33	R 1 078.15	R 1 124.56	R 1 117.73	R 1 220.14	R 1 138.88	R 1 317.87	R 202 231.13	R 215 141.90
1003694	IJ WYLBACH	R 1 918.71	R 1 904.35	R 774.44	R 731.04	R 767.28	R 750.16	R 1 806.95	R 614.19	R 562.33	R 205 148.40	R 214 977.85
1003748	T KHANYEZA	R 1 871.38	R 1 936.24	R 715.68	R 753.20	R 226.17	R -	R -	R -	R -	R 209 183.96	R 214 686.63
1005778	JP VAN STADEN	R 2 166.62	R 2 182.24	R 2 172.68	R 2 163.09	R 2 153.52	R 2 143.94	R 2 134.36	R 2 124.79	R 2 115.20	R 194 614.12	R 213 970.56
1011661	DL SEETELO	R 1 070.03	R 1 152.95	R 1 152.41	R 1 151.88	R 1 151.34	R 1 150.81	R 1 057.97	R 1 057.44	R 1 056.91	R 203 901.81	R 213 903.55
1008024	PK MOTSEOKAE	R 1 369.73	R 1 421.91	R 1 417.89	R 1 413.86	R 1 409.84	R 1 405.80	R 1 401.78	R 1 397.75	R 1 393.71	R 197 779.69	R 210 411.96
1200546	CHS VENTER	R -	R -	R 1 746.56	R 1 829.97	R 1 825.62	R 1 821.27	R 1 816.92	R 1 812.57	R 4 594.24	R 194 957.53	R 210 404.68
1002419	M LERATONG CASH & CARRY M	R 1 663.61	R 1 673.26	R 1 684.71	R 1 677.82	R 1 670.95	R 1 670.33	R 1 669.50	R 1 668.66	R 1 668.28	R 194 441.49	R 209 488.61
1006811	LM DLAMINI	R 1 497.78	R 1 557.20	R 1 552.77	R 1 548.33	R 1 543.91	R 1 539.48	R 1 535.04	R 1 530.61	R 1 526.17	R 195 354.38	R 209 185.67
1004620	PT DU PREZ	R 2 461.42	R 2 367.88	R 1 340.67	R 2 515.20	R 3 723.34	R 4 671.19	R 3 947.83	R 3 299.17	R 4 581.75	R 179 903.72	R 208 812.17
1003334	TB BODIGELO	R 2 255.37	R 3 094.33	R 2 082.61	R 1 963.05	R 3 304.24	R 4 034.79	R 6 912.22	R 2 572.97	R 1 662.91	R 178 411.03	R 206 293.52
1012307	PROVINCIAL GOVERNMENT OF NORTHERN CAPE	R 3 348.71	R 3 268.53	R 3 248.62	R 3 228.70	R 3 208.78	R 3 188.87	R 3 168.95	R 3 149.03	R 3 129.12	R 176 427.59	R 205 366.90
1016608	AJP WILLERS	R 1 083.58	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 192 658.82	R 203 148.72
1200228	MA PHETLHU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 202 531.42	R 202 531.42
1002915	EC FOURIE	R 2 660.19	R 2 718.89	R 2 757.91	R 2 746.52	R 2 820.48	R 2 809.09	R 1 908.90	R 16 856.68	R 2 123.83	R 163 296.44	R 200 698.93
1001717	TN BURGER	R 3 559.59	R 1 824.90	R 2 776.24	R 2 404.21	R 3 851.98	R 3 993.42	R 4 550.30	R 3 382.86	R 2 255.60	R 170 536.15	R 199 135.25
1006152	GS NIEUWOUDT	R 1 440.32	R 1 433.83	R 1 428.57	R 1 423.25	R 1 417.93	R 1 412.61	R 1 407.29	R 1 401.97	R 1 396.65	R 186 113.63	R 198 876.05
1012275	AGRIVAN FARMING PTY LTD	R 3 792.45	R 3 670.48	R 3 647.34	R 3 624.20	R 3 601.07	R 3 577.93	R 3 554.80	R 3 531.66	R 3 508.52	R 166 364.40	R 198 872.85
1006426	MM CINDI	R 1 218.59	R 1 265.22	R 1 261.48	R 1 257.74	R 1 254.01	R 1 250.27	R 1 246.52	R 1 242.79	R 1 239.05	R 187 038.72	R 198 274.39
1002734	WF BERGH	R 823.52	R 893.61	R 893.61	R 893.61	R 893.61	R 893.61	R 893.61	R 893.61	R 893.61	R 190 218.31	R 198 190.71
1008027	J NDUIMILE	R 1 365.12	R 1 415.86	R 1 411.70	R 1 407.55	R 1 403.42	R 1 399.27	R 1 395.12	R 1 390.99	R 1 386.84	R 185 581.68	R 198 157.55
1003722	PJ TSIKWE	R 1 913.79	R 1 930.19	R 1 356.56	R 1 072.13	R 7 864.19	R 15 921.89	R 797.97	R 3 566.18	R 4 188.08	R 159 337.78	R 197 948.76
1200279	JJ TERBLANCHE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 197 576.85	R 197 576.85
1003225	S SMITH	R 723.68	R 785.27	R 785.27	R 785.27	R 785.27	R 785.27	R 785.27	R 785.27	R 785.27	R 189 915.85	R 196 921.69
1008306	M M MOEKETSI	R 1 401.22	R 1 455.57	R 1 451.47	R 1 447.39	R 1 443.31	R 1 439.22	R 1 435.14	R 1 431.05	R 1 426.96	R 183 891.65	R 196 822.98
1006736	HO KGADIETE	R 1 326.86	R 1 374.35	R 1 370.18	R 1 366.04	R 1 361.90	R 1 357.76	R 1 353.60	R 1 349.47	R 1 345.33	R 184 215.25	R 196 420.74
1003689	J KUBOEKAE	R 1 580.11	R 1 626.04	R 1 626.03	R 1 621.34	R 1 616.66	R 1 611.99	R 1 610.99	R 1 606.31	R 1 601.62	R 181 154.94	R 195 656.03
1007434	SE MOTSHABI	R 1 263.50	R 1 306.10	R 1 302.01	R 1 297.92	R 1 293.84	R 1 289.75	R 1 285.67	R 1 281.59	R 1 277.49	R 183 985.00	R 195 582.87
1006443	MG NNELANG	R 1 396.36	R 1 450.28	R 1 446.20	R 1 442.11	R 1 438.03	R 1 433.94	R 1 429.85	R 1 425.78	R 1 421.69	R 181 848.24	R 194 732.48

6.3 Top 100 Debtors: Organs of the State

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1014691	NATIONAL GOVERNMENT OF RSA	80831.59	R 97 386.92	R 96 762.25	R 96 137.58	R 95 512.91	R 94 888.24	R 94 263.57	R 93 638.90	R 93 014.23	R 2 172 387.56	R 3 014 823.75
1014741	LAERSKOOLO HARTSVALLEI	25633.15	R 24 887.77	R 24 728.13	R 24 568.49	R 24 408.85	R 24 249.22	R 24 089.58	R 23 929.94	R 23 770.30	R 1 063 074.73	R 1 283 340.16
1012475	DEPARTMENT OF EDUCATION	1533.82	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 298 471.79	R 313 320.41
1012112	NATIONAL GOVERNMENT OF RSA	5173	R 5 029.49	R 4 997.70	R 4 965.95	R 4 934.19	R 4 902.44	R 4 870.69	R 4 838.94	R 4 807.19	R 242 986.75	R 287 506.34
1006861	PUBLIC WORK ROADS	1386.98	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 248 262.75	R 261 689.89
1004764	NATIONAL GOVERNMENT OF RSA	48846.45	R 44 510.53	R 44 047.81	R 43 585.09	R 48 675.00	R 7 964.76	R 4 199.56	R 3 736.84	R 3 274.12	R 10 178.76	R 259 018.92
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	1165.61	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 244 295.14	R 255 579.23
1004763	WARRENTON COMBINED SCHOOL	7955.27	R 7 728.16	R 7 850.62	R 7 878.70	R 7 749.98	R 15 691.60	R 12 152.72	R 11 983.23	R 16 798.54	R 138 902.07	R 234 690.89
1006529	TLHATLOGANG PRIM SCHOOL/	5425.57	R 5 354.60	R 5 319.69	R 5 284.79	R 5 249.88	R 5 214.97	R 5 180.05	R 5 145.14	R 5 110.23	R 180 529.58	R 227 814.50
1000839	HOERSKOOLO	8685.1	R 8 365.30	R 8 346.08	R 8 280.66	R 8 215.22	R 8 568.61	R 8 503.18	R 8 437.76	R 8 372.33	R 109 262.14	R 185 036.38
1008271	ROLIHLAHLA PRIMARY SCHOOL	4449.05	R 4 386.13	R 4 394.70	R 4 365.78	R 4 336.84	R 4 307.91	R 4 278.97	R 4 250.03	R 4 221.09	R 140 271.02	R 179 261.54
1000835	LAERSKOOLO WARRENTON	6409.57	R 12 665.40	R 13 351.90	R 12 384.49	R 17 707.41	R 17 893.86	R 11 524.02	R 13 212.72	R 13 139.92	R 23 974.86	R 142 264.15
1015123	STREEKSVERTENWOORDIGER	52285.13	R 7 868.55	R 20 456.86	R 12 596.38	R 12 526.71	R 14 223.70	R 14 812.40	R 5 707.66	R 1 380.46	-	R 141 857.85
1006107	WARRENTON HOSPITAAL	36362.31	R 45 116.26	R 33 229.56	R 18 430.46	-	-	-	-	-	-	R 133 138.59
1000842	PROVINCIAL GOVERNMENT OF THE NC	11734.73	R 10 803.00	R 10 698.89	R 10 594.78	R 10 490.67	R 10 386.55	R 10 282.44	R 10 178.33	R 10 074.22	R 35 963.81	R 131 207.42
1012802	DEPT WELSYN	10640.95	R 5 812.66	R 4 696.83	R 10 071.28	R 25 368.84	R 24 960.38	R 28 584.93	R 16 917.65	-	-	R 127 053.52
1012418	SJIBBOLET TRUST	1784.23	R 1 745.17	R 1 734.78	R 1 724.39	R 1 714.00	R 1 703.60	R 1 693.21	R 1 682.82	R 1 672.43	R 95 851.84	R 111 306.47
1012801	PUBLIC WORKS	1286.85	R 1 275.82	R 1 269.48	R 1 263.12	R 1 256.78	R 1 250.44	R 1 244.07	R 1 237.73	R 1 231.38	R 86 289.83	R 97 605.50
1000841	PROVINCIAL GOVERNMENT OF THE NC	31175.91	R 28 307.50	R 28 307.50	-	R 2 648.78	R 2 348.02	R 2 047.25	R 511.21	-	-	R 95 346.17
1006532	DEPT VAN ONDERWY	470.36	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 84 196.01	R 88 749.49
1002455	STREEKSVERTENWOORDIGER	29377.68	R 2 373.54	R 2 355.58	R 2 358.55	R 3 758.97	R 2 030.91	R 34 189.28	R 2 698.35	R 2 624.94	R 370.04	R 82 137.84
1012301	DEPARTMENT OF LAND AFFAIRS	1187.17	R 1 160.93	R 1 154.00	R 1 147.08	R 1 140.15	R 1 133.22	R 1 126.29	R 1 119.37	R 1 112.44	R 65 125.94	R 75 406.59
1011962	DEPARTMENT OF LAND AFFAIRS	1178.53	R 1 151.55	R 1 144.63	R 1 137.70	R 1 130.77	R 1 123.84	R 1 116.92	R 1 109.99	R 1 103.06	R 62 742.23	R 72 939.22
1000520	DEPT GESONDHEID (KHUTSENG KLINIEK)	1281.23	R 8 773.25	R 5 571.85	R 3 305.07	R 37 280.08	-	-	-	-	-	R 56 211.48
1011959	DEPARTMENT OF LAND AFFAIRS	763.73	R 748.45	R 744.12	R 739.79	R 735.46	R 731.13	R 726.80	R 722.47	R 718.14	R 44 691.84	R 51 321.93
1001642	NATIONAL GOVERNMENT OF RSA	7029.02	R 2 889.69	R 18 974.72	R 3 122.94	R 4 348.22	R 5 514.23	R 7 487.40	-	-	-	R 49 366.22
1012215	ANMAR TRUST	759.59	R 738.37	R 733.79	R 729.17	R 724.56	R 719.94	R 715.32	R 710.70	R 706.08	R 36 693.42	R 43 230.94
1000840	HOERSKOOLO SPORTVELDE	1515.02	R 1 413.94	R 1 406.13	R 1 364.19	R 1 409.38	R 1 387.53	R 1 304.78	R 1 312.43	R 1 304.31	R 30 066.97	R 42 484.68
1012270	JH NELSON	860.06	R 830.74	R 825.30	R 819.81	R 814.33	R 808.84	R 803.36	R 797.87	R 792.39	R 34 564.49	R 41 917.19
1000836	PROVINCIAL GOVERNMENT OF THE NC	30724.34	-	-	-	-	-	-	-	-	-	R 30 724.34
1012145	REPUBLIEK VAN SUID-AFRIKA	136.46	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 28 215.45	R 29 536.47
1002005	STREEKSVERTENWOORDIGER	12823.54	R 1 300.91	R 3 217.38	R 3 012.65	R 3 902.75	R 1 398.80	R 746.81	R 783.63	R 754.84	R 1 473.76	R 29 415.07
1003999	PROVINCIAL GOVERNMENT OF THE NC	720.98	R 665.59	R 660.50	R 655.41	R 650.32	R 645.23	R 640.14	R 635.05	R 629.96	R 18 099.06	R 24 002.24
1016984	NATIONAL GOVERNMENT OF THE RSA	1825.53	R 1 828.83	R 1 657.17	-	-	-	-	-	-	-	R 21 711.53
1003408	NATIONAL GOVERNMENT OF RSA	966.7	R 1 285.56	R 1 280.97	R 1 274.85	R 1 270.71	R 1 266.57	R 1 276.77	R 1 265.46	R 1 254.15	R 9 067.33	R 20 209.07
1003412	NATIONAL GOVERNMENT OF RSA	1039.54	R 1 456.57	R 1 443.00	R 1 437.05	R 1 432.92	R 1 428.78	R 1 443.61	R 1 429.98	R 1 416.36	R 1 543.17	R 14 070.98
1006531	WARRENTON PUBLIEKE SKOOL	4234.44	R 4 027.13	R 4 027.13	-	-	-	-	-	-	-	R 12 288.70
1016985	PROVINCIAL GOVERNMENT OF THE NC	989.5	R 9 861.50	R 896.50	-	-	-	-	-	-	-	R 11 747.50
1011964	DEPARTMENT OF LAND AFFAIRS	177.31	R 171.54	R 170.49	R 169.48	R 168.47	R 167.46	R 166.45	R 165.44	R 164.43	R 9 790.25	R 11 311.32
1012251	REPUBLIEK VAN SUID-AFRIKA	52.69	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 9 654.54	R 10 164.59
1004790	NATIONAL GOVERNMENT OF RSA	423.91	R 390.42	R 387.01	R 387.01	R 387.01	R 387.01	R 393.28	R 389.81	R 386.34	R 3 813.58	R 7 345.38
1006325	DIE STREEKSVERTENWOORDIGER	0	-	-	-	-	-	-	-	-	R 5 837.58	R 5 837.58
1002006	STREEKSVERTENWOORDIGER	647.23	R 598.10	R 592.81	R 587.53	R 587.53	R 582.25	R 576.97	R 580.19	R 7.34	R 5.26	R 4 765.21
1015122	DIE STREEKSVERTENWOORDIGER	721.17	R 688.79	R 682.65	R 682.65	R 682.65	R 676.51	R 596.80	-	-	-	R 4 731.22
1009342	DEPT GESONDHEID PHOLONG KLINIEK	449.67	R 430.86	R 427.13	R 423.38	R 419.64	R 415.90	R 415.94	R 412.20	R 415.94	R 408.46	R 4 219.12
1015124	STREEKSVERTENWOORDIGER	639.14	R 589.32	R 584.03	R 583.97	R 583.95	R 578.67	R 574.69	-	-	-	R 3 753.77
1015125	STREEKSVERTENWOORDIGER	637.52	R 587.55	R 582.27	R 582.25	R 582.25	R 576.97	R 1.92	-	-	-	R 3 550.73
1006530	PUBLIC WORK ROADS	4.21	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 1 946.23	R 1 987.00
1001849	PROVINCIAL GOVERNMENT OF THE NC	29.37	R 45.62	R 45.29	R 44.92	R 48.98	R 48.61	R 48.24	R 47.87	R 47.50	R 1 539.00	R 1 945.40
1012355	REPUBLIEK VAN SUID-AFRIKA	5.23	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 964.37	R 1 015.04
1012159	LAERSKOOLO HARTSVALLEI	661.87	-	-	-	-	-	-	-	-	-	R 661.87
1012113	NATIONAL GOVERNMENT OF RSA	4.53	R 3.03	R 3.03	R 3.03	R 3.03	R 3.03	R 3.03	R 3.02	R 3.02	R 526.40	R 555.16
1006860	MOGOMOTSI SEK SCHOOL	206.62	-	-	-	-	-	-	-	-	-	R 206.62
1012332	REPUBLIEK VAN SUID-AFRIKA	0.88	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 167.06	R 175.54
1012364	REPUBLIEK VAN SUID-AFRIKA	0.42	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 98.31	R 102.41
1012365	REPUBLIEK VAN SUID-AFRIKA	0.42	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 98.31	R 102.41
1012121	NATIONAL GOVERNMENT OF RSA	2.79	R 2.26	R 2.20	R 2.17	R 2.17	R 2.17	R 0.44	-	-	-	R 12.03
1016980	SANRAL	1.9	R 2.28	-	-	-	-	-	-	-	-	R 4.18
1016981	SANRAL	1.9	R 2.28	-	-	-	-	-	-	-	-	R 4.18
1017010	RSA REPUBLIC OF SOUTH AFRICA	1.9	-	-	-	-	-	-	-	-	-	R 1.90

7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	9 747	10 263	10 269	10 562	8 830	43 199	40 646	-	133 516	
Bulk Water	0200	2 108	4 290	4 023	2 911	4 284	12 406	14 231	92 398	136 651	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	865	1 020	597	1 149	985	330	868	1 609	7 423	
Auditor General	0800	103	139	158	131	251	116	247	323	1 468	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	12 824	15 712	15 047	14 753	14 351	56 051	55 991	94 329	279 057	-

As of 30 July 2025, creditors ageing analysis had a balance of **R279.1 million**. This includes Eskom, VaalHarts water, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major impacts for a huge balance is non-payment of creditors because of cash constraints.

7.1 Top 10 Creditors

CREDITORS	BALANCE
VAALHARTS WATER	-R 136 650 706.27
BULK ELECTRICITY	-R 133 516 092.86
BUSINESS CONNEXION	-R 1 668 338.85
COMPENSATION COMM	-R 1 659 067.31
AUDITOR GENERAL	-R 1 468 106.81
BANTSI ENGINEERING	-R 1 186 127.25
SMEC	-R 620 964.58
MEGA WATER CHEM	-R 480 872.50
DO DOT PROJECTS MAKWETE	-R 437 330.40
TOTAL	-R 277 687 606.83

8. Investment portfolio analysis

Below is a table that details the investments as of 31 July 2025.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														-
Municipality sub-total										-	-	-	-	-
Entities														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-

Investment portfolio analysis is only updated on quarterly basis

9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		36 446	70 612	70 612	27 893	27 893	5 884	22 009	374.0%	50 956
Equitable Share		32 495	66 283	66 283	27 618	27 618	5 524	22 094	400.0%	46 627
Expanded Public Works Programme Integrated Grant		1 270	1 329	1 329	191	191	111	81	72.8%	1 329
Local Government Financial Management Grant		2 682	3 000	3 000	84	84	250	(166)	-66.5%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1 500	1 500	-	-	125	(125)	-100.0%	1 500
Capacity Building and Other Grants		-	1 500	1 500	-	-	125	(125)	-100.0%	1 500
District Municipality:		421	3 500	3 500	-	-	292	(292)	-100.0%	3 500
FBDM(Operational)		421	3 500	3 500	-	-	292	(292)	-100.0%	3 500
Other grant providers:		1 125	1 250	1 250	86	86	104	(18)	-17.4%	1 250
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Northern Cape Arts and Cultural		1 125	1 250	1 250	86	86	104	(18)	-17.4%	1 250
Total operating expenditure of Transfers and Grants:		37 992	76 862	76 862	27 979	27 979	6 405	21 574	336.8%	57 206
Capital expenditure of Transfers and Grants										
National Government:		59 267	32 601	32 601	3 197	3 197	2 717	480	17.7%	32 601
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		20 965	12 641	12 641	-	-	1 053	(1 053)	-100.0%	12 641
Regional Bulk Infrastructure Grant		20 783	9 960	9 960	2 025	2 025	830	1 195	143.9%	9 960
Water Services Infrastructure Grant		17 519	10 000	10 000	1 172	1 172	833	339	40.7%	10 000
Total capital expenditure of Transfers and Grants		59 267	32 601	32 601	3 197	3 197	2 717	480	17.7%	32 601
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		97 259	109 463	109 463	31 176	31 176	9 122	22 054	241.8%	89 807

The table above illustrate a summary on all the gazetted grants due to the municipality. It comprises of Conditional and unconditional grants

The below table illustrate a Summary on all gazetted grants due to the municipality (VAT Exc and Incl)

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Operational						
Equitable Share	66 283 000.00	27 618 000.00	27 618 000.00	27 618 000.00	38 665 000.00	42%
Expanded Public Works Programme Integrated Grant	1 329 000.00	-	191 359.63	191 359.63	1 137 640.37	14%
Local Government Financial Management Grant	3 000 000.00	-	83 638.63	87 465.58	2 912 534.42	3%
Capacity Building and Other Grants	1 500 000.00	412 513.17	-	-	1 500 000.00	0%
FBDM (Operational)	3 500 000.00	30 480.00	-	-	3 500 000.00	0%
Northern Cape Arts and Cultural	1 250 000.00	-	86 069.41	86 069.41	1 163 930.59	7%
Sub-Total	76 862 000.00	28 060 993.17	27 979 067.67	27 982 894.62	48 882 932.33	36%
Capital						
Municipal Infrastructure Grant	12 641 000.00	-	-	-	12 641 000.00	0%
Water Services Infrastructure Grant	10 000 000.00	5 000 000.00	1 172 482.79	1 348 355.21	8 651 644.79	13%
Regional Bulk Infrastructure Grant	9 960 000.00	2 328 226.97	2 024 545.19	2 328 226.97	7 631 773.03	23%
Sub-Total	32 601 000.00	7 328 226.97	3 197 027.98	3 676 582.18	21 292 644.79	11%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	109 463 000.00	35 389 220.14	31 176 095.65	31 659 476.80	70 175 577.12	29%

It can then be noted that a total of **R35.4 million** was received to date for both operational and capital grants, from the total received **R31.2 (VAT Inc)** is committed or spent to date which translates into **29%** spent on grants and subsidies on both Conditional and Unconditional Grants.

The following conditional grants managed to spend **8%** and above as at the end of July:

- i. Expanded Public Work Programme Integrated Grant
- ii. Regional Bulk Infrastructure Grant
- iii. Water Services Infrastructure Grant

Municipality needs to improve on spending on the following Grant

- i. Northern Cape Arts and Culture
- ii. FBDM(Operation)
- iii. Local Government Financial Management Grant
- iv. AFS Support Grant (Audit readiness)
- v. Municipal Infrastructure Grant

This shows that the municipality could spent or commit **100%** of the allocation in majority of grants before the end of the current financial year.

10. Councillor and board member allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 615	3 563	3 563	294	294	297	(3)	-1%	3 563
Pension and UIF Contributions		517	535	535	44	44	45	(0)	-1%	535
Medical Aid Contributions		82	78	78	8	8	7	2	28%	78
Motor Vehicle Allowance		584	585	585	49	49	49	(0)	0%	
Cellphone Allowance		480	509	509	42	42	42	-		509
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		5 278	5 270	5 270	438	438	439	(2)	0%	5 270
% increase	4		-0.2%	-0.2%						-0.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 959	3 467	3 467	174	174	289	(115)	-40%	3 467
Pension and UIF Contributions		133	250	250	11	11	21	(10)	-46%	250
Medical Aid Contributions		71	136	136	8	8	11	(3)	-29%	136
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		112	264	264	-	-	22	(22)	-100%	264
Motor Vehicle Allowance		576	1 026	1 026	53	53	85	(33)	-38%	1 026
Cellphone Allowance		17	54	54	(3)	(3)	5	(7)	-165%	54
Housing Allowances		-	154	154	-	-	13	(13)	-100%	154
Other benefits and allowances		0	0	0	0	0	0	(0)	-37%	0
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		83	165	165	7	7	14	(7)	-51%	165
Acting and post related allowance		106	106	106	9	9	9	0	0%	106
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		3 057	5 622	5 622	259	259	469	(210)	-45%	5 622
% increase	4		83.9%	83.9%						83.9%
Other Municipal Staff										
Basic Salaries and Wages		33 025	39 111	39 111	2 997	2 997	3 259	(262)	-8%	39 111
Pension and UIF Contributions		6 547	7 352	7 352	591	591	613	(22)	-4%	7 352
Medical Aid Contributions		2 547	2 815	2 815	217	217	235	(18)	-8%	2 815
Overtime		688	612	612	297	297	51	246	482%	612
Performance Bonus		2 863	3 688	3 688	-	-	307	(307)	-100%	3 688
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		126	138	138	8	8	12	(4)	-35%	138
Housing Allowances		79	81	81	7	7	7	0	6%	81
Other benefits and allowances		428	428	428	38	38	36	2	7%	428
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		36	50	50	10	10	4	5	129%	50
In kind benefits		-	100	100	-	-	8	(8)	-100%	100
Sub Total - Other Municipal Staff		46 337	54 375	54 375	4 163	4 163	4 531	(368)	-8%	54 375
% increase	4		17.3%	17.3%						17.3%
TOTAL SALARY, ALLOWANCES & BENEFITS		54 673	65 267	65 267	4 860	4 860	5 439	(579)	-11%	65 267
% increase	4		19.4%	19.4%						19.4%
TOTAL MANAGERS AND STAFF		49 394	59 997	59 997	4 422	4 422	5 000	(577)	-12%	59 997

The table above illustrate expenditure on councillor's remuneration and employees.

Section 66 of the MFMA requires that the accounting officer of a municipality must, in a format and for the periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits and in a manner that discloses such expenditure per type of expenditure, namely-

- I. Salaries and wages
- II. Contribution for pension and medical aid
- III. Travel, motor car, accommodation, subsistence and other allowances.
- IV. Housing benefits
- V. Overtime
- VI. any other benefit or allowance related to staff.

For the period under review the municipality has incurred an expenditure amounting to **R4.4 million** from a total original budget of **R59.9 million**. The expenditure seems to be slightly within the budget projection, the actual year to date budget amounts to **R4.4 million** which is **12%** below the projected budget for this current month when compared to our year-to-date budget which amounts to **R5.0 million**.

Cost containment measures still need to be exercised to ensure expenditure is kept at a minimum, especially on overtime and standby allowance.

11. Material Variances to the Service Delivery and Budget Implementation

NC093 Magareng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Cash Receipts By Source																	
Property rates		2 236	763	763	763	763	763	763	763	763	763	763	(711)	9 150	9 571	9 992	
Service charges - Electricity revenue		1 151	973	973	973	973	973	973	973	973	973	973	794	11 675	12 212	12 749	
Service charges - Water revenue		101	271	271	271	271	271	271	271	271	271	271	442	3 255	3 404	3 554	
Service charges - Waste Water Management		20	489	489	489	489	489	489	489	489	489	489	958	5 865	6 135	6 405	
Service charges - Waste Management		100	368	368	368	368	368	368	368	368	368	368	635	4 413	4 616	4 819	
Rental of facilities and equipment		-	27	27	27	27	27	27	27	27	27	27	54	321	336	351	
Interest earned - external investments		-	31	31	31	31	31	31	31	31	31	31	62	373	390	407	
Interest earned - outstanding debtors		14	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	3 311	19 946	20 864	21 782	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		27 763	6 405	6 405	6 405	6 405	6 405	6 405	6 405	6 405	6 405	6 405	(14 953)	76 862	70 668	73 820	
Other revenue		94	212	212	212	212	212	212	212	212	212	212	330	2 544	12 081	11 784	
Cash Receipts by Source		31 479	11 200	11 200	11 200	11 200	11 200	11 200	11 200	11 200	11 200	11 200	(9 079)	134 404	140 277	145 663	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 328	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	(1 895)	32 601	33 434	35 691	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departrm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		6	2	2	2	2	2	2	2	2	2	2	(1)	25	26	27	
VAT Control (receipts)		-	958	958	958	958	958	958	958	958	958	958	1 917	11 500	12 029	12 558	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		38 813	14 878	14 878	14 878	14 878	14 878	14 878	14 878	14 878	14 878	14 878	(9 058)	178 530	185 766	193 940	
Cash Payments by Type																	
Employee related costs		4 422	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 577	59 997	62 757	65 518	
Remuneration of councillors		438	439	439	439	439	439	439	439	439	439	439	441	5 270	5 513	5 755	
Interest		-	50	50	50	50	50	50	50	50	50	50	100	600	628	655	
Bulk purchases - Electricity		-	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	4 167	25 000	26 150	27 301	
Acquisitions - water & other inventory		1 844	292	292	292	292	292	292	292	292	292	292	(1 260)	3 500	3 661	3 822	
Contracted services		633	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	2 080	16 283	14 115	14 736	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		1 323	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 719	2 114	20 623	20 210	21 099	
Cash Payments by Type		8 660	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	13 219	131 274	133 032	138 886	
Other Cash Flows/Payments by Type																	
Capital assets		3 197	3 006	3 006	3 006	3 006	3 006	3 006	3 006	3 006	3 006	3 006	2 816	36 076	36 931	39 269	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	2 046	12 279	12 844	13 409	
Total Cash Payments by Type		11 857	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	18 081	179 628	182 807	191 563	
NET INCREASE/(DECREASE) IN CASH HELD		26 956	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(27 140)	(1 098)	2 959	2 376	
Cash/cash equivalents at the month/year beginning:		795	27 751	27 660	27 568	27 476	27 385	27 293	27 202	27 110	27 019	26 927	26 836	795	(304)	2 656	
Cash/cash equivalents at the month/year end:		27 751	27 660	27 568	27 476	27 385	27 293	27 202	27 110	27 019	26 927	26 836	(304)	(304)	2 656	5 032	

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipt by source and payments by type. The monthly cash receipts reflect an amount of **R38.8 million** and cash payment for the month amounts to **R11.9 million** and this resulted in net increase in cash held amounting to **R26.9 million**. With cash and cash equivalent of **R795 thousands** at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of **R27.8 million**. This is a supporting table for table C7 –Cash flow Statement.

12. Capital programme performance.

The tables below report on the capital expenditure on new assets, renewal of existing assets, expenditure on repairs and maintenance, depreciation by asset class and expenditure on upgrading of exiting assets.

The actual spent on new assets is **R1.7 million** of the budgeted **R10 million**

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01

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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		17 519	10 000	10 000	1 172	1 172	833	(339)	-40.7%	10 000
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17 519	10 000	10 000	1 172	1 172	833	(339)	-40.7%	10 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17 519	10 000	10 000	1 172	1 172	833	(339)	-40.7%	10 000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	17 519	10 000	10 000	1 172	1 172	833	(339)	-40.7%	10 000

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01

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										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		41 748	23 001	23 001	2 025	2 025	1 917	(108)	-5.6%	23 001
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	400	400	-	-	33	33	100.0%	400
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	400	400	-	-	33	33	100.0%	400
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		41 748	22 601	22 601	2 025	2 025	1 883	(141)	-7.5%	22 601
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		20 783	9 960	9 960	2 025	2 025	830	(1 195)	-143.9%	9 960
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		20 965	12 641	12 641	-	-	1 053	1 053	100.0%	12 641
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	300	300	-	-	25	25	100.0%	300
Operational Buildings		-	300	300	-	-	25	25	100.0%	300
Municipal Offices		-	300	300	-	-	25	25	100.0%	300
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	1 315	1 315	-	-	110	110	100.0%	1 315
Machinery and Equipment		-	1 315	1 315	-	-	110	110	100.0%	1 315
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	41 748	24 616	24 616	2 025	2 025	2 051	27	1.3%	24 616

13. Conclusion

The municipality's MFMA S71 statement content -

As part of the monthly conclusion paragraphs, must advise as part of the MFMA Circular 124: Condition 6.9 reporting –

The mitigating factors:

1. The Municipality is in the process of installing smart prepaid meters in Eskom supplied areas.
2. The Municipality to do road shows with the support of ward councillors and ward committees to educate communities on the importance of paying municipal services.

The risks associated:

1. The municipality does not collect enough revenue due to Eskom supplied areas, and resistance by consumers in the implementation of credit control and debt collection measures.
2. The municipality might not be able to provide basic services to the communities due to low indigent registration.
3. The going concern whereby the liabilities may be more than the assets


14. Annexure A: C-schedules

Please note that C Schedules have been attached.

15. Annexure B: Compliance with the conditions for Municipal Debt Relief

15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2 - Monthly



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

Select Assessor -

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period Jun25

National Financial Year 2024/25

Demarcation Code of Municipality being assessed NC093

District Frances Baard

Demarcation Description Magareng

Notes/Comments

I, **name and surname of HOD** hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)		Choose from drop down list
6.3	Maintaining the Eskom and bulk water current account –	
6.3.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – refer condition 6.2.2</i>	No
6.3.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gumuniportal.treasury.gov.za/ ?	No
6.3.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?	No
6.3.4	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 end, or subsequent current accounts) up to the date of RT approval of the application.</i>	No
6.3.5	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gumuniportal.treasury.gov.za/ ?	Yes
6.3.6	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 Main Adjustment MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	Yes
6.4.2	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.3	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note – For example, if the municipality during the preceding 12 months only managed to collect 40 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should equal to 60 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no realignment between the provision for each with the actual collection of revenue, the provincial Treasury must respond to this item as "No".</i>	Yes
6.4.4	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note – If the municipality merely used the depreciation and asset impairment to balance the budget and there is no realignment between the provision for each with the state of asset register, the provincial Treasury must respond to this item as "No".</i>	Yes
6.4.5	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note – If the municipality has an FRP, a separate budget funding plan is not necessary. However, the FRP / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes
6.4.6	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note – Only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	No
6.4.7	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 – Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 122, 09 December 2022) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners. In terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter is an indigent consumer with the municipality? <i>Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	Yes
6.6.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required MTREF format.</i>	Yes
6.6.5	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.	
6.7	Maintain a minimum average quarterly collection of property rates and sewerage charges –	
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter – demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note – although the norm and standard for collection (MFMA Circular No. 72) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to the norm.</i>	Yes
6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following: * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1; * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas? * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied areas) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reasons for the failure?	Yes
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
6.8	Municipality's Completeness of the revenue base –	
6.8.1	- Has the municipality demonstrated through the National Treasury Property Rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer? <i>Note – if the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?</i> <i>Note – monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement.</i>	No
6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://gumuniportal.treasury.gov.za/ ?	Yes

6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - provision 6.9.2 has a typo, error and must refer to 6.9.1</i>	Yes	
6.9.3	- Municipalities with financial recovery plans (FRP) - if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://goportal.treasury.gov.za ?	No	
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://goportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
6.12	For the purpose of the Municipal Debt Relief (to ensure proper management of resources)		
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No	The municipality budgeted for the free basic for all services for 1200 indigents.
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes	The municipality submitted the bank statement for June on October.
6.14	*NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	For the month of June, due to financial constraints the municipality failed to make payments to Eskom and Veolia.

PT: HOD/ NT / MM Name:

Tuney Thoye

Signature of HOD/ NT/ MM:

29/08/2025

Date:

***Note - If the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.*

***Note - The Signed Certificate in its original and certified copies must be submitted to the relevant PT report.*

15.4 MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) & Condition 6.7 (Maintain a minimum average quarterly collection of property rates and services charges)

Municipal Debt Relief - Monthly Revenue Collection Reporting (condition 6.7)

Province

Demarcation Code

Municipality

Nothern Cape

NC093

Magareng

Average collection rate (MFMA Circular 124 condition 6.7)

NB - Collection rate principle applied (Cash collection of previous month billing)

Collection Rate Assessment																		
Notes	Total Aggregate Collection	1. July - Reporting for June in July				2. August - Reporting for July in August				3. September - Reporting for August in September				Summary - Quarter 1				
		Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection for in September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q1
1.	1. Collection for whole demarcation	5 757 757	2 615 617	4 150 373	45%	-	-	-	-	-	-	-	-	5 757 757	2 615 617	3 142 140	45%	45%
2.	2. Collection excl Eskom supplied areas	2 770 653	2 553 901	1 563 845	93%	-	-	-	-	-	-	-	-	2 770 653	2 553 901	216 752	92%	92%
3.	3. Collection: Property Rates	1 197 612	2 245 844	0	188%	-	-	-	-	-	-	-	-	1 197 612	2 245 844	(1 048 232)	188%	188%
4.	4. Total average collection: Electricity (Municipal supplied areas)	287 901	140 363	147 538	49%	-	-	-	-	-	-	-	-	287 901	140 363	147 538	49%	49%
5.	5. Total average collection: Water	302 720	78 186	224 534	26%	-	-	-	-	-	-	-	-	302 720	78 186	224 534	26%	26%
6.	6. Total average collection: Wastewater	735 664	17 003	718 661	2%	-	-	-	-	-	-	-	-	735 664	17 003	718 661	2%	2%
7.	7. Total average collection: Refuse	556 978	91 155	465 823	16%	-	-	-	-	-	-	-	-	556 978	91 155	465 823	16%	16%
8.	8. 7. Total average collection: Interest	2 676 882	43 065	2 633 817	2%	-	-	-	-	-	-	-	-	2 676 882	43 065	2 633 817	2%	2%

Quarter 1 Performance Per Ward																			
Services	Electricity Supplier	Ward Name & Number	1. July				2. August				3. September				Billing	Collection	R - Billing not collected	% Collection	Q1
			Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection					
Property Rates Tax	Eskom supplied	Ward 1 - Khubung	35 666	1 228	34 438	3%	-	-	-	-	-	-	-	35 666	1 228	34 438	3%	3%	
Electricity			-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	
Water			43 191	361	42 830	1%	-	-	-	-	-	-	-	-	43 191	361	42 830	1%	1%
Refuse			96 630	616	96 014	1%	-	-	-	-	-	-	-	-	96 630	616	96 014	1%	1%
Waste Water			163 289	4 490	158 799	3%	-	-	-	-	-	-	-	-	163 289	4 490	158 799	3%	3%
Interest	419 672	205	419 467	0%	-	-	-	-	-	-	-	-	419 672	205	419 467	0%	0%		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2 - Khubung	71 276	13 886	57 390	19%	-	-	-	-	-	-	-	71 276	13 886	57 390	19%	19%	
Electricity			31 797	27 172	4 625	85%	-	-	-	-	-	-	-	31 797	27 172	4 625	85%	85%	
Water			64 247	2 285	61 962	4%	-	-	-	-	-	-	-	64 247	2 285	61 962	4%	4%	
Refuse			132 074	4 771	127 303	4%	-	-	-	-	-	-	-	-	132 074	4 771	127 303	4%	4%
Waste Water			210 211	1 372	208 839	1%	-	-	-	-	-	-	-	-	210 211	1 372	208 839	1%	1%
Interest	604 721	660	604 061	0%	-	-	-	-	-	-	-	-	604 721	660	604 061	0%	0%		
Property Rates Tax	Eskom supplied	Ward 3 - Khubung	29 055	563	28 491	2%	-	-	-	-	-	-	-	29 055	563	28 491	2%	2%	
Electricity			-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	
Water			21 117	291	20 826	1%	-	-	-	-	-	-	-	-	21 117	291	20 826	1%	1%
Refuse			39 655	330	39 325	1%	-	-	-	-	-	-	-	-	39 655	330	39 325	1%	1%
Waste Water			63 346	282	63 064	0%	-	-	-	-	-	-	-	-	63 346	282	63 064	0%	0%
Interest	180 072	85	179 987	0%	-	-	-	-	-	-	-	-	180 072	85	179 987	0%	0%		
Property Rates Tax	Muni Supplied	Ward 4 - Warrentide	165 964	44 024	121 940	27%	-	-	-	-	-	-	-	165 964	44 024	121 940	27%	27%	
Electricity			22 548	8 838	13 710	39%	-	-	-	-	-	-	-	-	22 548	8 838	13 710	39%	39%
Water			55 841	24 891	30 950	45%	-	-	-	-	-	-	-	-	55 841	24 891	30 950	45%	45%
Refuse			112 102	45 289	66 813	40%	-	-	-	-	-	-	-	-	112 102	45 289	66 813	40%	40%
Waste Water			154 091	8 775	145 315	6%	-	-	-	-	-	-	-	-	154 091	8 775	145 315	6%	6%
Interest	426 738	8 089	418 650	2%	-	-	-	-	-	-	-	-	426 738	8 089	418 650	2%	2%		
Property Rates Tax	Muni Supplied	Ward 5 - Warrenton	838 935	2 186 029	0	261%	-	-	-	-	-	-	-	838 935	2 186 029	(1 347 093)	261%	261%	
Electricity			233 556	104 353	129 203	45%	-	-	-	-	-	-	-	-	233 556	104 353	129 203	45%	45%
Water			66 235	50 005	16 230	75%	-	-	-	-	-	-	-	-	66 235	50 005	16 230	75%	75%
Refuse			67 068	38 512	28 556	57%	-	-	-	-	-	-	-	-	67 068	38 512	28 556	57%	57%
Waste Water			14 570	1 228	13 342	8%	-	-	-	-	-	-	-	-	14 570	1 228	13 342	8%	8%
Interest	613 005	33 868	579 137	6%	-	-	-	-	-	-	-	-	613 005	33 868	579 137	6%	6%		
Property Rates Tax	Eskom supplied	Ward 6 - Khubung	56 716	114	56 602	0%	-	-	-	-	-	-	-	56 716	114	56 602	0%	0%	
Electricity			-	-	-	#DIV/0!	-	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	
Water			52 090	354	51 736	1%	-	-	-	-	-	-	-	-	52 090	354	51 736	1%	1%
Refuse			109 450	1 637	107 812	1%	-	-	-	-	-	-	-	-	109 450	1 637	107 812	1%	1%
Waste Water			130 157	856	129 302	1%	-	-	-	-	-	-	-	-	130 157	856	129 302	1%	1%
Interest	432 673	158	432 516	0%	-	-	-	-	-	-	-	-	432 673	158	432 516	0%	0%		

15.5 Monthly –Restriction of Free Basics to Indigent Households



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

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))

Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)

Description	Ref	As Per Debt Relief Application		2025/2026 - Monthly Monitoring															
		Current Year - 2025/2026	2025/2026 - Monthly Monitoring	Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																		
Water: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HHs with piped water inside dwelling			2 673 945		2 673 945	1 133													
Indigent HHs with piped water inside yard (but not in dwelling)																			
Indigent HHs using public tap (at least min.service level)	2																		
Indigent HHs with other water supply (at least min.service level)	4																		
Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total	3		2 673 945		2 673 945	1 133													
Indigent HHs using public tap (< min.service level)	3																		
Indigent HHs with other water supply (< min.service level)	4																		
Indigent HHs with No water supply																			
Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total	5		2 673 945		2 673 945	1 133													
Total number of registered indigent households	5		2 673 945		2 673 945	1 133													
Status of Water meters:																			
Number of Indigent HHs with prepaid Water			2 673 945		2 673 945	1 133													
Number of Indigent HHs with conventional metered Water																			
Number of Indigent HHs NOT metered currently - Water																			
Number of Indigent HHs with NO Water supply - No metering																			
Total number of registered indigent households	10		2 673 945		2 673 945	1 133													
Status of unlimited supply of Water:																			
Number of Indigent HHs with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																			
Number of Indigent HHs NOT metered currently receiving unlimited supply - Water																			
Total number of registered indigent households receiving unlimited supply - Water																			
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HHs billed for consumption above the 6 kilolitres	11																		
Energy: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HHs with Electricity (at least min.service level)			4 270 943		4 270 943														
Indigent HHs with Electricity - prepaid (min.service level)																			
Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total	5		4 270 943		4 270 943														
Indigent HHs with Electricity (< min.service level)																			
Indigent HHs with Electricity - prepaid (< min. service level)																			
Indigent HHs with other energy sources																			
Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total	5		4 270 943		4 270 943														
Total number of registered indigent households	5		4 270 943		4 270 943														
Status of Electricity meters:																			
Number of Indigent HHs with prepaid Electricity																			
Number of Indigent HHs with conventional metered Electricity																			
Number of Indigent HHs NOT metered currently - Electricity																			
Number of Indigent HHs with other energy sources - No metering																			
Total number of registered indigent households	12																		
Status of unlimited supply of Electricity:																			
Number of Indigent HHs with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																			
Number of Indigent HHs NOT metered currently receiving unlimited supply - Electricity																			
Total number of registered indigent households receiving unlimited supply - Electricity																			
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HHs billed for consumption above the 50 kwh	13																		
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)	7																		
Water (6 kilolitres per household per month)			2 673 945		2 673 945	1 133													
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943														
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																			
Water (6 kilolitres per household per month)			2 673 945		2 673 945	1 133													
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943														
Cost of Free Basic Services provided to ALL Households in - Informal Fomal Settlements (R'000)																			
Water (6 kilolitres per household per month)			2 673 945		2 673 945	1 133													
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943														
Total cost of Free Water and Electricity provided to ALL Households	8		13 889 776		13 889 776	2 265													
Highest level of free service provided per household (ALL Households)																			
Property rates (R value threshold)			2 673 945		2 673 945	1 133													
Water (kilolitres per household per month)																			
Sanitation (kilolitres per household per month)			3 542 918		3 542 918	197													
Sanitation (Rand per household per month)			4 270 943		4 270 943														
Electricity (kwh per household per month)			2 125 754		2 125 754	354													
Refuse (average litres per week)																			
Revenue cost of subsidised services provided for ALL Households (R'000)	9																		
Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																		
PSI Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)																		
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																			
Water (in excess of 6 kilolitres per indigent household per month)	15																		
Sanitation (in excess of free sanitation service to indigent households)	16																		
Electricity/other energy (in excess of 50 kwh per indigent household per month)																			
Refuse (in excess of one removal a week for indigent households)																			
Municipal Housing - rental rebates	6																		
Housing - top structure subsidies																			
Other																			
Total revenue cost of subsidised services provided																			

15.6 MFMA Circular 124-Condition 6.8 (Completeness of the revenue base)

Property Rate Reconciliation						
Province	NC					
District	Franses Baard District					
Type	LM					
Municipal Name	Mogareng					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 4					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
	6034	6397	-363	560 066 000.00	570 296 000.00	
	16	16	0	2 380 000.00	2 540 000.00	
	127	105	22	121780 000.00	87 500 000.00	
	456	471	-15	1075 935 000.00	1115 475 000.00	
	0	0	0			
	314	21	293	228 330 000.00	115 200 000.00	
	80	42	38	22 922 000.00	12 470 000.00	
	25	25	0	53 867 000.00	53 867 000.00	
	1	0	1	430 000.00		
	495	0	495	16 537 000.00		
	0	0	0			
	0	463	-463		134 991 000.00	
	0	3	-3			
Total	7548	7843	295	2 082 248 000.00	2 071 808 000.00	10 440 000.00
Detailed Reconciliation						
Property Categories	Yearly Total			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
	519 451	509 428	7 023	1549 363.51	1528 284.36	21069.16
	5 182	5 362	-180	15 547.35	16 086.24	-538.89
	265 176	148 402	116 774	795 527.85	445 206.78	350 321.07
	292 296	340 487	-48 191	876 887.03	1021461.00	-144 573.97
	497 169	248 679	248 509	1491565.73	746 037.48	745 528.25
	4 359	2 371	1988	13 077.00	7 113.99	5 963.01
	14 634		14 634	43 901.61		43 901.61
	5 999		5 999	26 996.65		26 996.65
Total	R1904 285.57	R1254 729.95	R349 555.62	4 812 856.72	3 764 189.85	1048 666.87

Prepared By: K Modise Date: 08-Aug-25

Contact Details: golob.modise@gmail.com

Signature: _____

Reviewed By: Ms. K. V. Khazwe Date: 08/08/2025

Contact Details: _____

Signature:

16. MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)

The municipality need to include as part of the MFMA s.71 narrative statement in this part –

- i. Any Eskom Bulk current account invoice(s) due and payable during the month of reporting.
- ii. The municipality’s proof of payment of any such Eskom Bulk current account invoice(s) during the month of reporting.
- iii. The municipality’s reconciliation statement for electricity aligning to the MFMA S71 mSCOA data strings upload; and
- iv. If the municipality has the water function, the bulk water current account invoice(s) and municipality water reconciliation statement (aligning to the mSCOA data string upload for the period) should similarly be included in this part.

17. Municipal Manager's Quality Certification

Quality Certificate



I...**Tumelo Thage**, The Acting Municipal Manager of **Magareng Local Municipality (NC093)**, hereby certify that–

- The monthly budget statements.
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

The report for **July 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.



Mr T Thage
Municipal Manager

29/08/2025
Date