

**MAGARENG**



**MUNICIPALITY**

# MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2025/2026

## **DISTRIBUTION:**

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

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## **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 30 November 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 30 NOVEMBER 2025**

#### **1. Purpose**

To present the 2025/26 monthly budget and performance assessment for the month of November 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).

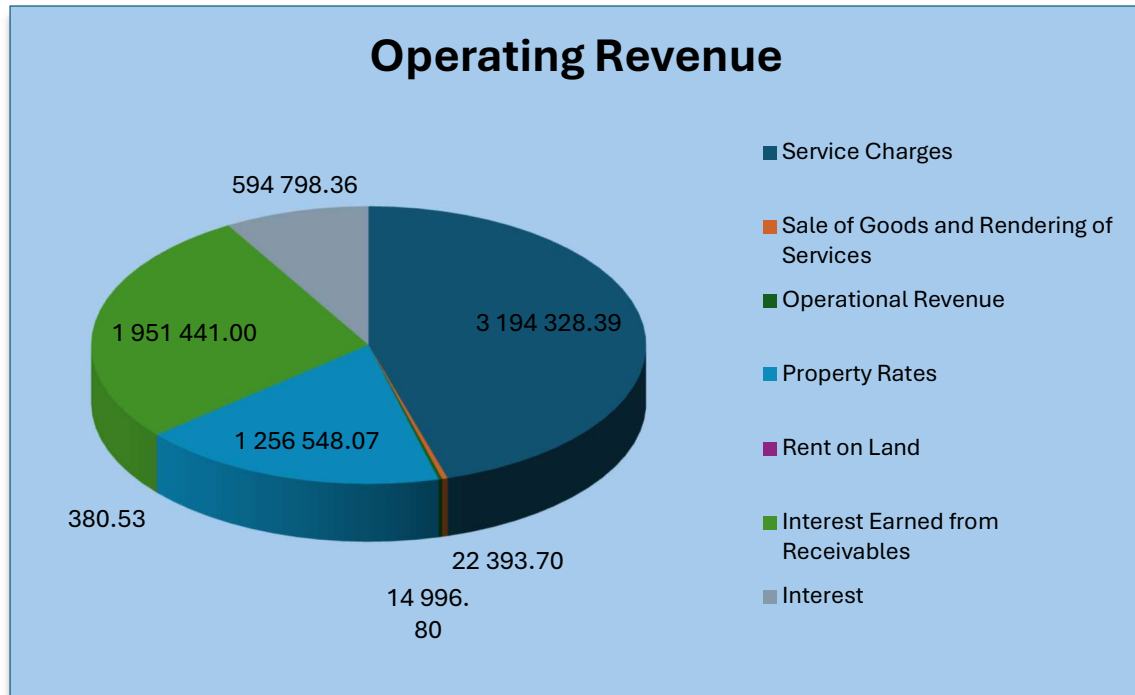
#### **Tables C1 and C4 highlights the financial performance of the municipality for the month November 2025**

##### **3.1 Operating Revenue by Source**

###### *Highlight of financial performance, Challenges and Risks for the month*

As of 30<sup>th</sup> November 2025, the total operating revenue amounts to **R7.6 million**, and the actual year-to-date revenue amounts to **R70.3 million**, which is **1%** less than the projected budget of **R71 million**. The variance between the actual year to date and projected budget is immaterial.

Below is a chart that depicts the income billed from 1<sup>st</sup> – 30<sup>th</sup> November 2025:



**Table 1: Income for 1<sup>st</sup> to 30<sup>th</sup> November 2025**

### Operating Revenue Budget

The total revenue excluding capital transfers original budget amounts to **R170.5 million** for the 2025/26 financial year. For the period ending 30<sup>th</sup> November 2025 a total of **R7.6 million** has been billed and received, the year-to-date actual amounts to **R70.3 million** which is **1%** less than the projected budget that amounts to **R71 million**.

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November**

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		17 723	19 592	19 592	1 447	8 175	8 163	12	0%	19 592
Service charges - Water		4 786	5 424	5 424	375	1 828	2 260	(432)	-19%	5 424
Service charges - Waste Water Management		9 085	9 775	9 775	794	4 018	4 073	(55)	-1%	9 775
Service charges - Waste management		6 737	7 355	7 355	578	2 976	3 064	(88)	-3%	7 355
Sale of Goods and Rendering of Services		943	1 232	1 232	22	446	513	(68)	-13%	1 232
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21 670	25 462	25 462	1 951	9 373	10 609	(1 237)	-12%	25 462
Interest from Current and Non Current Assets		385	46	46	-	-	19	(19)	-100%	46
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		23	38	38	0	10	16	(6)	-37%	38
Rental from Fixed Assets		16	327	327	-	-	136	(136)	-100%	327
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3 520	732	732	15	144	305	(162)	-53%	732
<b>Non-Exchange Revenue</b>										
Property rates		13 247	15 251	15 251	1 257	6 273	6 354	(81)	-1%	15 251
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		225	612	612	-	-	255	(255)	-100%	612
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		73 429	76 862	76 862	598	34 164	32 026	2 138	7%	76 862
Interest		6 681	7 781	7 781	595	2 921	3 242	(321)	-10%	7 781
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		252	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(301)	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>158 421</b>	<b>170 489</b>	<b>170 489</b>	<b>7 633</b>	<b>70 328</b>	<b>71 037</b>	<b>(709)</b>	<b>-1%</b>	<b>170 489</b>

## See the below table for details on the operating revenue budget

Description	JULY	AUG	SEPT	OCT	NOV	YearTD actual
<b>Revenue</b>						
<b>Exchange Revenue</b>						
Service charges - Electricity	1 368 080	2 215 266	1 544 758	1 599 960	1 447 370	<b>8 175 434</b>
Service charges - Water	371 381	253 623	406 043	421 965	375 068	<b>1 828 079</b>
Service charges - Waste Water Management	804 868	806 636	806 833	805 457	794 248	<b>4 018 043</b>
Service charges - Waste management	600 517	599 798	598 500	599 703	577 642	<b>2 976 159</b>
Sale of Goods and Rendering of Services	39 800	27 499	330 703	25 241	22 394	<b>445 637</b>
Agency services	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Interest earned from Receivables	1 887 960	1 892 478	1 718 458	1 922 260	1 951 441	<b>9 372 597</b>
Interest from Current and Non Current Assets	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Rent on Land	1 823	1 360	3 655	2 721	381	<b>9 939</b>
Rental from Fixed Assets	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-
Operational Revenue	42 347	34 367	26 146	25 763	-	<b>128 623</b>
<b>Non-Exchange Revenue</b>					14 997	<b>14 997</b>
Property rates	1 252 807	1 252 807	1 254 650	1 256 548	-	<b>5 016 813</b>
Surcharges and Taxes	-	-	-	-	1 256 548	<b>1 256 548</b>
Fines, penalties and forfeits	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-
Transfers and subsidies - Operational	28 060 993	4 332 000	-	1 173 264	-	<b>33 566 257</b>
Interest	581 571	574 960	583 362	586 194	598 000	<b>2 924 086</b>
Fuel Levy	-	-	-	-	594 798	<b>594 798</b>
Operational Revenue	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>35 012 148</b>	<b>11 990 793</b>	<b>7 273 107</b>	<b>8 419 076</b>	<b>7 632 887</b>	<b>70 328 011</b>

### 3.2 Operating Expenditure by Type

The current year expenditure original budget amounts to **R197 million**, for the reporting month, **R14.7 million** was spent; and the year-to-date actual amounts to **R66.2 million**, which is **19%** less than the projected expenditure amounting to **R82.1 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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
<b>R thousands</b>										
<b>Expenditure By Type</b>										
Employee related costs		51 011	59 997	59 997	7 307	24 641	24 999	(357)	-1%	59 997
Remuneration of councillors		5 278	5 270	5 270	436	2 185	2 196	(11)	0%	5 270
Bulk purchases - electricity		31 322	25 000	25 000	-	-	10 417	(10 417)	-100%	25 000
Inventory consumed		16 587	14 050	14 050	517	5 050	5 854	(805)	-14%	14 050
Debt impairment		50 156	31 883	31 883	2 657	13 285	13 285	0	0%	31 883
Depreciation and amortisation		15 899	23 541	23 541	1 962	9 809	9 809	0	0%	23 541
Interest		5 667	600	600	-	-	250	(250)	-100%	600
Contracted services		14 322	16 283	16 308	248	3 845	6 795	(2 950)	-43%	16 308
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	569	569	-	569	#DIV/0!	-
Operational costs		18 177	19 810	19 785	1 019	6 829	8 244	(1 415)	-17%	19 785
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		3 928	604	604	-	-	252	(252)	-100%	604
<b>Total Expenditure</b>		<b>212 347</b>	<b>197 039</b>	<b>197 039</b>	<b>14 715</b>	<b>66 213</b>	<b>82 099</b>	<b>(15 887)</b>	<b>-19%</b>	<b>197 039</b>



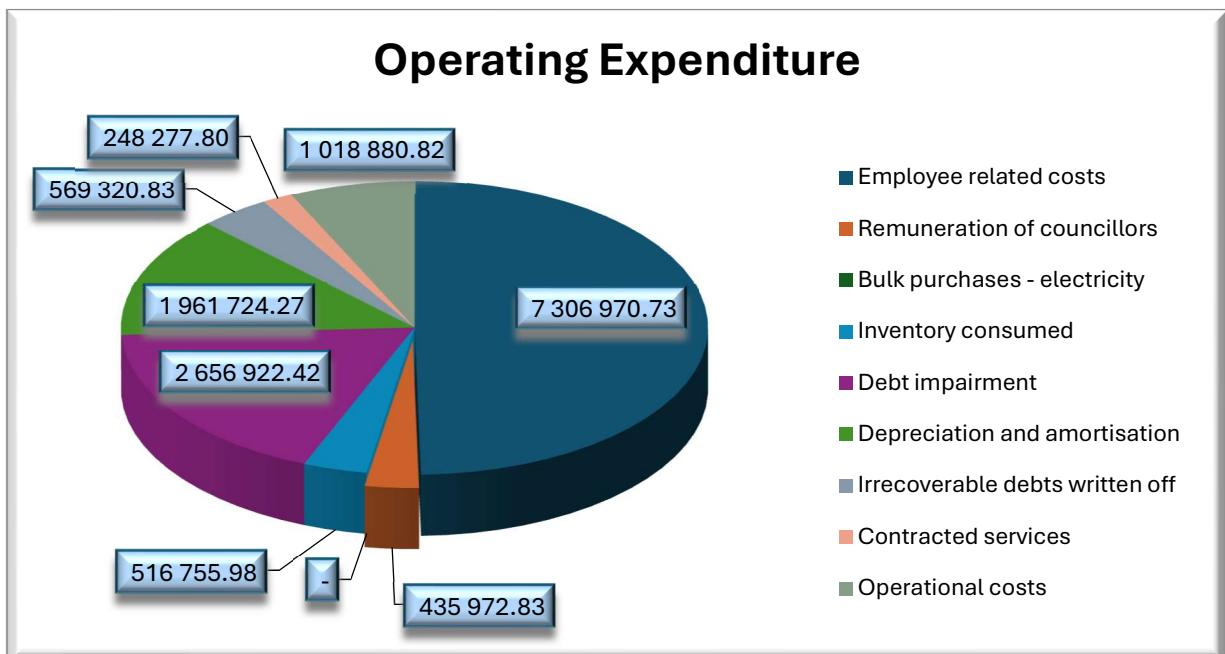
**Table 2: Expenditure from 1<sup>st</sup> to 30<sup>th</sup> November 2025**

**See the below table for details on the operating Expenditure Breakdown**

Description	JULY	AUG	SEPT	OCT	NOV	YearTD actual
<b>Expenditure By Type</b>						
Employee related costs	4 422 308	4 263 044	4 123 989	4 525 069	7 306 971	<b>24 641 381</b>
Remuneration of councillors	437 531	437 531	437 531	436 752	435 973	<b>2 185 317</b>
Bulk purchases - electricity	-	-	-	-	-	-
Inventory consumed	1 843 542	856 338	1 028 991	803 881	516 756	<b>5 049 508</b>
Debt impairment	2 656 922	2 656 922	2 656 922	2 656 922	2 656 922	<b>13 284 612</b>
Depreciation and amortisation	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	<b>9 808 621</b>
Interest	-	-	-	-	-	-
Contracted services	633 425	649 981	1 217 173	1 096 409	248 278	<b>3 845 265</b>
Transfers and subsidies	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	569 321	<b>569 321</b>
Operational costs	1 322 955	1 516 945	1 777 877	1 192 092	1 018 881	<b>6 828 751</b>
Losses on Disposal of Assets	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>13 278 408</b>	<b>12 342 486</b>	<b>13 204 208</b>	<b>12 672 849</b>	<b>14 714 826</b>	<b>66 212 777</b>

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 3<sup>rd</sup> 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 1<sup>st</sup> – 30<sup>th</sup> November 2025:**



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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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
<b>R thousands</b>										
Total Expenditure		212 347	197 039	197 039	14 715	66 213	82 099	(15 887)	-19%	197 039
Surplus/(Deficit)		(53 927)	(26 549)	(26 549)	(7 082)	4 094	(11 062)	15 156	(0)	(26 549)

Table C4 of the attached C Schedule of the MBRR excludes the capital transfers (capital grants) from the total operational revenue which calculates a deficit of **R7.1 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
<b>Grants and Subsidies</b>						
<b>Capital</b>						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	580 000.00	667 000.00	11 974 000.00	22%
Water Services Infrastructure Grant	10 000 000.00	8 000 000.00	4 994 975.72	6 328 305.93	3 671 694.07	79%
Regional Bulk Infrastructure Grant	9 960 000.00	10 284 005.86	4 462 391.83	5 131 750.60	4 828 249.40	50%
<b>Sub-Total</b>	<b>32 601 000.00</b>	<b>21 284 005.86</b>	<b>10 037 367.55</b>	<b>12 127 056.53</b>	<b>20 473 943.47</b>	<b>57%</b>

For this financial year, the municipality originally budgeted **R32.6 million** for capital transfers from the total budgeted amount; the municipality received **R21.3 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) - M05 November

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
<b>R thousands</b>										
Surplus/(Deficit)		(53 927)	(26 549)	(26 549)	(7 082)	4 094	(11 062)	15 156	(0)	(26 549)
Transfers and subsidies - capital (monetary allocations)		71 924	32 601	32 601	3 127	21 284	13 584	7 700	0	32 601
Transfers and subsidies - capital (in-kind)		2 252	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 378</b>	<b>2 522</b>	<b>22 857</b>	<b>0</b>	<b>6 052</b>
Income Tax								-		
<b>Surplus/(Deficit) after income tax</b>		<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 378</b>	<b>2 522</b>	<b>22 857</b>	<b>0</b>	<b>6 052</b>
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
<b>Surplus/(Deficit) attributable to municipality</b>		<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 378</b>	<b>2 522</b>	<b>22 857</b>	<b>0</b>	<b>6 052</b>
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
<b>Surplus/ (Deficit) for the year</b>		<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 378</b>	<b>2 522</b>	<b>22 857</b>	<b>0</b>	<b>6 052</b>

The deficit before inclusion of capital transfers amounted to **R7.1 million** and after inclusion of capital transfers deficit decreased to **R3.9 million**.

### 3.3 Capital Expenditure.

For the reporting month, the municipality has spent **R181 thousands** on capital grants for reporting month and the actual year to date amounts to **R10.0 million** which reflects underspending on capital grants of **R3.5 million** when compared to year-to-date budget that amounts to **R13.6 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 - M05 November

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
<b>R thousands</b>										
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		61 941	32 601	32 601	181	10 037	13 584	(3 546)	-26.1%	32 601
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		22 322	12 641	12 641	-	580	5 267	(4 687)	-89.0%	12 641
Regional Bulk Infrastructure Grant		22 076	9 960	9 960	181	4 462	4 150	312	7.5%	9 960
Water Services Infrastructure Grant		17 543	10 000	10 000	-	4 995	4 167	828	19.9%	10 000
<b>Total capital expenditure of Transfers and Grants</b>		<b>61 941</b>	<b>32 601</b>	<b>32 601</b>	<b>181</b>	<b>10 037</b>	<b>13 584</b>	<b>(3 546)</b>	<b>-26.1%</b>	<b>32 601</b>

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 **R21.3 million** was received to date for capital grants, from the total amount received **R12.1 million (VAT Inc)** is committed or spent to date which translates **57%** when compared to the funds received to date.

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
<b>Grants and Subsidies</b>						
<b>Capital</b>						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	580 000.00	667 000.00	11 974 000.00	22%
Water Services Infrastructure Grant	10 000 000.00	8 000 000.00	4 994 975.72	6 328 305.93	3 671 694.07	79%
Regional Bulk Infrastructure Grant	9 960 000.00	10 284 005.86	4 462 391.83	5 131 750.60	4 828 249.40	50%
<b>Sub-Total</b>	<b>32 601 000.00</b>	<b>21 284 005.86</b>	<b>10 037 367.55</b>	<b>12 127 056.53</b>	<b>20 473 943.47</b>	<b>57%</b>

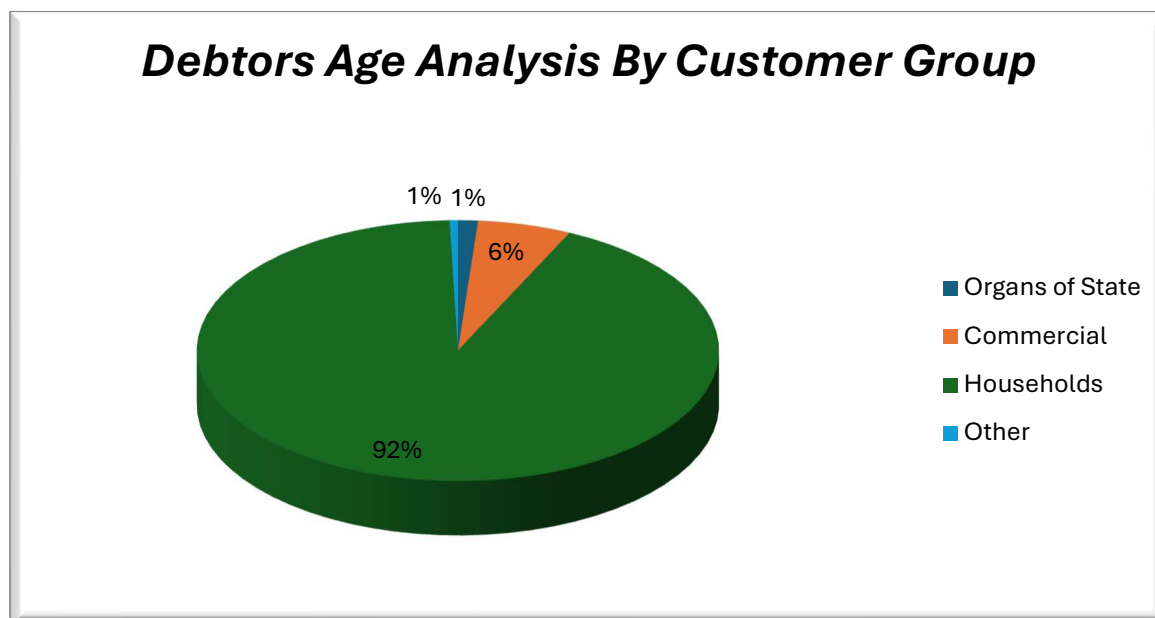
### 3.4 Debtors Ageing

The total debtors book as at end of November 2025 amounts to **R502.2 million**, from the total debts **R464.3 million** is owned by Households, **R6.2 million** is owned by Organ of the States, **R29.2 million** is owned by Commercial and **R2.6 million** is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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					
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	417	481	398	373	378	362	2 207	71 851	76 466	75 171			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	632	415	289	276	214	129	737	27 429	30 121	28 784			
Receivables from Non-exchange Transactions - Property Rates	1400	1 093	998	1 007	934	900	882	4 541	54 630	64 985	61 887			
Receivables from Exchange Transactions - Waste Water Management	1500	903	914	911	907	902	838	5 080	70 725	81 179	78 450			
Receivables from Exchange Transactions - Waste Management	1600	669	658	652	648	642	600	3 584	48 628	56 082	54 102			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	1810	2 534	2 505	2 502	2 456	2 456	2 653	14 520	159 199	188 825	181 284			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	48	44	104	41	35	43	235	3 956	4 507	4 311			
<b>Total By Income Source</b>	<b>2000</b>	<b>6 295</b>	<b>6 016</b>	<b>5 865</b>	<b>5 635</b>	<b>5 527</b>	<b>5 506</b>	<b>30 904</b>	<b>436 417</b>	<b>502 165</b>	<b>483 989</b>	-	-	
<b>October Totals</b>		<b>6 425</b>	<b>5 944</b>	<b>5 668</b>	<b>5 646</b>	<b>5 531</b>	<b>5 252</b>	<b>31 025</b>	<b>431 905</b>	<b>497 395</b>	<b>479 359</b>			
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	381	323	266	260	247	241	1 171	3 296	6 185	5 215			
Commercial	2300	749	526	404	387	370	292	1 611	24 830	29 170	27 491			
Households	2400	5 143	5 144	5 171	4 961	4 888	4 943	27 941	406 066	464 258	448 799			
Other	2500	23	23	24	27	22	29	182	2 224	2 553	2 483			
<b>Total By Customer Group</b>	<b>2600</b>	<b>6 295</b>	<b>6 016</b>	<b>5 865</b>	<b>5 635</b>	<b>5 527</b>	<b>5 506</b>	<b>30 904</b>	<b>436 417</b>	<b>502 165</b>	<b>483 989</b>	-	-	

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



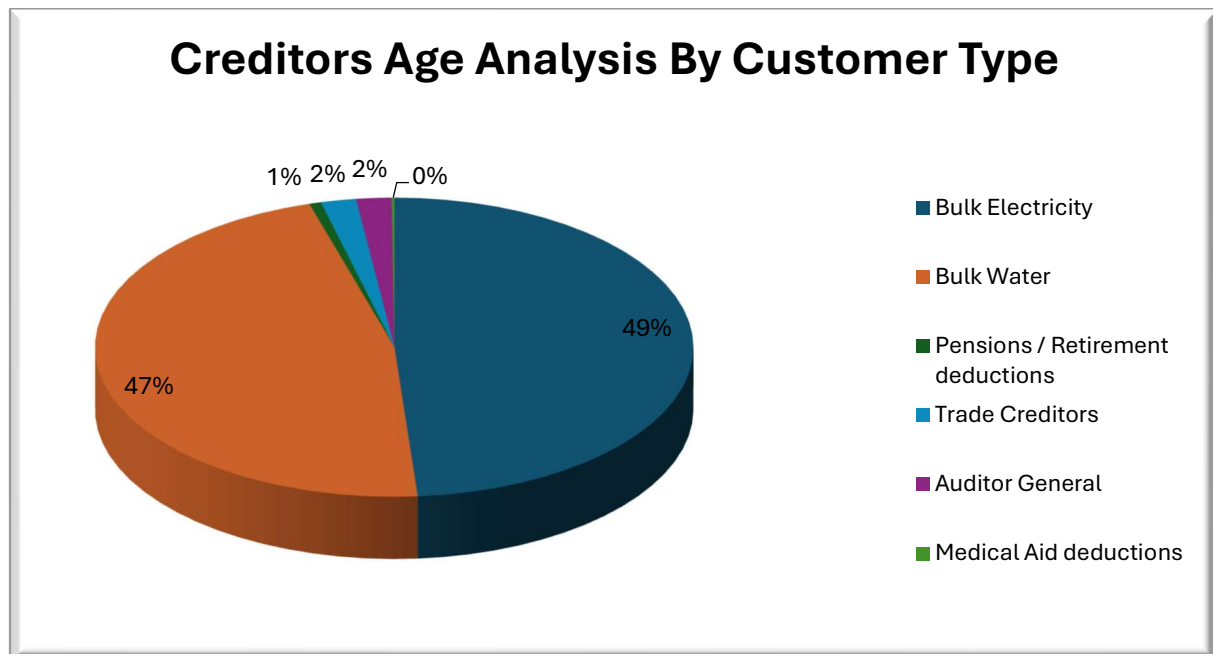
### 3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to **R297.2 million**. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes **R145.1 million** and **R138.8 million** represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	12 318	12 834	12 840	13 133	10 133	43 199	40 646	-	145 104	
Bulk Water	0200	2 165	4 932	4 665	3 553	4 465	12 406	14 231	92 398	138 814	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	953	937	-	-	-	1 890	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	351	504	634	635	1 286	(220)	868	1 609	5 665	
Auditor General	0800	470	1 051	1 377	619	432	424	554	323	5 249	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	453	-	-	-	453	
<b>Total By Customer Type</b>	<b>1000</b>	<b>15 304</b>	<b>19 321</b>	<b>19 517</b>	<b>18 893</b>	<b>17 705</b>	<b>55 809</b>	<b>56 299</b>	<b>94 329</b>	<b>297 175</b>	<b>-</b>

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



## 4. Budget Performance Overview

### 4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M05 November

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	13 247	15 251	15 251	1 257	6 273	6 354	(81)	-1%	15 251
Service charges	38 331	42 146	42 146	3 194	16 998	17 561	(563)	-3%	42 146
Investment revenue	385	46	46	-	-	19	(19)	-100%	46
Transfers and subsidies - Operational	73 429	76 862	76 862	598	34 164	32 026	2 138	0	76 862
Other own revenue	33 029	36 184	36 184	2 584	12 893	15 077	(2 184)	-14%	36 184
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>158 421</b>	<b>170 489</b>	<b>170 489</b>	<b>7 633</b>	<b>70 328</b>	<b>71 037</b>	<b>(709)</b>	<b>-1%</b>	<b>170 489</b>

### 4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M05 November

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
<b>R thousands</b>									
Employee costs	51 011	59 997	59 997	7 307	24 641	24 999	(357)	-1%	59 997
Remuneration of Councillors	5 278	5 270	5 270	436	2 185	2 196	(11)	-0%	5 270
Depreciation and amortisation	15 899	23 541	23 541	1 962	9 809	9 809	0	0%	23 541
Interest	5 667	600	600	-	-	250	(250)	-100%	600
Inventory consumed and bulk purchases	47 909	39 050	39 050	517	5 050	16 271	(11 221)	-69%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	86 583	68 581	68 581	4 493	24 528	28 575	(4 047)	-14%	68 581
<b>Total Expenditure</b>	<b>212 347</b>	<b>197 039</b>	<b>197 039</b>	<b>14 715</b>	<b>66 213</b>	<b>82 099</b>	<b>(15 887)</b>	<b>-19%</b>	<b>197 039</b>

### 4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M05 November

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
<b>R thousands</b>									
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	62 335	36 361	36 361	392	11 871	15 150	(3 280)	-22%	36 361
Capital transfers recognised	61 941	32 601	32 601	181	10 756	13 584	(2 827)	-21%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	394	3 760	3 760	211	1 114	1 567	(452)	-29%	3 760
<b>Total sources of capital funds</b>	<b>62 335</b>	<b>36 361</b>	<b>36 361</b>	<b>392</b>	<b>11 871</b>	<b>15 150</b>	<b>(3 280)</b>	<b>-22%</b>	<b>36 361</b>

### 4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M05 November

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
<b>R thousands</b>									
<b>Cash flows</b>									
Net cash from (used) operating	94 931	26 087	26 087	(4 032)	113 578	9 772	(103 806)	-1062%	23 452
Net cash from (used) investing	(62 636)	(36 076)	(36 076)	(392)	(11 586)	(15 032)	(3 446)	23%	(36 076)
Net cash from (used) financing	38	25	25	1	19	10	(9)	-82%	25
<b>Cash/cash equivalents at the month/year end</b>	<b>33 438</b>	<b>(8 859)</b>	<b>(8 859)</b>	<b>4 903</b>	<b>103 425</b>	<b>(4 145)</b>	<b>(107 570)</b>	<b>2595%</b>	<b>(11 185)</b>

#### **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 = **R814 902.01**

Closing cash balance as per bank statement = **R-4 081 662.64**

#### **Pillar 2 - Reduction in non-core expenditure**

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

The municipality was charged **R 83.1 thousand** penalties and interest for PAYE by SARS for late payment made for November 2025.

#### **Pillar 3 - Trade Payables**

Trade creditors for the previous month amounted to **R289.8 million**, which increased to **R297.2 million** by **R7.4 million** in the reporting month. The municipality is trying to pay its creditors within 30 days of receiving an 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 November 2025 amounts to **R346.9 million** and the total current assets is **R59.0 million**, which shows that municipality cannot meet its obligations with its available cash resources.

#### **Pillar 5 - Collection Rate**

Municipality has incurred **35%** collection rate for the month of October which decreased to **13%** for the reporting month of November 2025.

#### **Pillar 6 - Distribution losses**

##### **Electricity**

Total electricity losses as of 30 November 2025 are an average of **55% or R999 631.72** which also puts a risk on the realization of the budget and debt relief program approved by the Nation Treasury. The norm in terms MFMA Circular 71 is 7% – 10%.

## Water

Total water losses as of 30 November 2025 are an average of **99%** or **R1 885 423.84 million** 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
<u>Grants and Subsidies</u>						
<u>Capital</u>						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	580 000.00	667 000.00	11 974 000.00	22%
Water Services Infrastructure Grant	10 000 000.00	8 000 000.00	4 994 975.72	6 328 305.93	3 671 694.07	79%
Regional Bulk Infrastructure Grant	9 960 000.00	10 284 005.86	4 462 391.83	5 131 750.60	4 828 249.40	50%
<b>Sub-Total</b>	<b>32 601 000.00</b>	<b>21 284 005.86</b>	<b>10 037 367.55</b>	<b>12 127 056.53</b>	<b>20 473 943.47</b>	<b>57%</b>

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 **R21.3 million** and **R10 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 - M05 November

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	13 247	15 251	15 251	1 257	6 273	6 354	(81)	-1%	15 251
Service charges	38 331	42 146	42 146	3 194	16 998	17 561	(563)	-3%	42 146
Investment revenue	385	46	46	-	-	19	(19)	-100%	46
Transfers and subsidies - Operational	73 429	76 862	76 862	598	34 164	32 026	2 138	0	76 862
Other own revenue	33 029	36 184	36 184	2 584	12 893	15 077	(2 184)	-14%	36 184
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>158 421</b>	<b>170 489</b>	<b>170 489</b>	<b>7 633</b>	<b>70 328</b>	<b>71 037</b>	<b>(709)</b>	<b>-1%</b>	<b>170 489</b>
Employee costs	51 011	59 997	59 997	7 307	24 641	24 999	(357)	-1%	59 997
Remuneration of Councilors	5 278	5 270	5 270	436	2 185	2 196	(11)	-0%	5 270
Depreciation and amortisation	15 899	23 541	23 541	1 962	9 809	9 809	0	0%	23 541
Interest	5 667	600	600	-	-	250	(250)	-100%	600
Inventory consumed and bulk purchases	47 909	39 050	39 050	517	5 050	16 271	(11 221)	-69%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	86 583	68 581	68 581	4 493	24 528	28 575	(4 047)	-14%	68 581
<b>Total Expenditure</b>	<b>212 347</b>	<b>197 039</b>	<b>197 039</b>	<b>14 715</b>	<b>66 213</b>	<b>82 099</b>	<b>(15 887)</b>	<b>-19%</b>	<b>197 039</b>
<b>Surplus/(Deficit)</b>	<b>(53 927)</b>	<b>(26 549)</b>	<b>(26 549)</b>	<b>(7 082)</b>	<b>4 115</b>	<b>(11 062)</b>	<b>15 177</b>	<b>-137%</b>	<b>(26 549)</b>
Transfers and subsidies - capital (monetary)	71 924	32 601	32 601	3 127	21 284	13 584	7 700	57%	32 601
Transfers and subsidies - capital (in-kind)	2 252	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 399</b>	<b>2 522</b>	<b>22 878</b>	<b>907%</b>	<b>6 052</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 399</b>	<b>2 522</b>	<b>22 878</b>	<b>907%</b>	<b>6 052</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>62 335</b>	<b>36 361</b>	<b>36 361</b>	<b>392</b>	<b>11 152</b>	<b>15 150</b>	<b>(3 999)</b>	<b>-26%</b>	<b>36 361</b>
Capital transfers recognised	61 941	32 601	32 601	181	10 037	13 584	(3 546)	-26%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	394	3 760	3 760	211	1 114	1 567	(452)	-29%	3 760
<b>Total sources of capital funds</b>	<b>62 335</b>	<b>36 361</b>	<b>36 361</b>	<b>392</b>	<b>11 152</b>	<b>15 150</b>	<b>(3 999)</b>	<b>-26%</b>	<b>36 361</b>
<b>Financial position</b>									
Total current assets	56 306	23 633	23 633	-	59 043	-	-	-	23 633
Total non current assets	520 599	515 142	515 142	-	522 661	-	-	-	515 142
Total current liabilities	341 313	306 432	306 432	-	346 957	-	-	-	306 432
Total non current liabilities	6 802	7 940	7 940	-	6 802	-	-	-	7 940
Community wealth/Equity	189 696	224 403	224 403	-	227 946	-	-	-	224 403
<b>Cash flows</b>									
Net cash from (used) operating	94 931	26 087	26 087	(4 032)	113 578	9 772	(103 806)	-1062%	23 452
Net cash from (used) investing	(62 636)	(36 076)	(36 076)	(392)	(11 586)	(15 032)	(3 446)	23%	(36 076)
Net cash from (used) financing	38	25	25	1	19	10	(9)	-82%	25
<b>Cash/cash equivalents at the month/year end</b>	<b>33 438</b>	<b>(8 859)</b>	<b>(8 859)</b>	<b>4 903</b>	<b>103 425</b>	<b>(4 145)</b>	<b>(107 570)</b>	<b>2595%</b>	<b>(11 185)</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	6 295	6 016	5 865	5 635	5 527	5 506	30 904	436 417	502 165
<b>Creditors Age Analysis</b>									
Total Creditors	15 304	19 321	19 517	18 893	17 705	55 809	56 299	94 329	297 175

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) - M05 November**

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>93 074</b>	<b>97 779</b>	<b>97 779</b>	<b>2 471</b>	<b>42 942</b>	<b>40 741</b>	<b>2 200</b>	<b>5%</b>	<b>97 779</b>
Executive and council		66 243	67 612	67 612	598	28 548	28 172	376	1%	67 612
Finance and administration		26 831	30 167	30 167	1 873	14 394	12 570	1 824	15%	30 167
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>2 002</b>	<b>3 023</b>	<b>3 023</b>	<b>20</b>	<b>784</b>	<b>1 260</b>	<b>(475)</b>	<b>-38%</b>	<b>3 023</b>
Community and social services		1 195	1 354	1 354	5	641	564	76	14%	1 354
Sport and recreation		51	324	324	-	-	135	(135)	-100%	324
Public safety		756	1 345	1 345	15	144	560	(417)	-74%	1 345
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>-</b>	<b>450</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>188</b>	<b>(188)</b>	<b>-100%</b>	<b>450</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	450	450	-	-	188	(188)	-100%	450
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>137 520</b>	<b>101 838</b>	<b>101 838</b>	<b>8 269</b>	<b>47 886</b>	<b>42 432</b>	<b>5 453</b>	<b>13%</b>	<b>101 838</b>
Energy sources		19 618	22 750	22 750	1 659	9 226	9 479	(254)	-3%	22 750
Water management		64 584	38 293	38 293	4 117	18 189	15 956	2 233	14%	38 293
Waste water management		41 434	28 468	28 468	1 463	15 285	11 862	3 423	29%	28 468
Waste management		11 884	12 327	12 327	1 030	5 187	5 136	50	1%	12 327
<i><b>Other</b></i>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>232 597</b>	<b>203 090</b>	<b>203 090</b>	<b>10 759</b>	<b>91 612</b>	<b>84 621</b>	<b>6 991</b>	<b>8%</b>	<b>203 090</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>82 379</b>	<b>77 321</b>	<b>77 321</b>	<b>6 519</b>	<b>29 352</b>	<b>32 217</b>	<b>(2 865)</b>	<b>-9%</b>	<b>77 433</b>
Executive and council		13 469	14 884	14 884	1 475	6 218	6 202	16	0%	15 074
Finance and administration		68 909	62 437	62 437	5 044	23 134	26 015	(2 881)	-11%	62 359
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>12 247</b>	<b>16 506</b>	<b>16 506</b>	<b>1 666</b>	<b>5 727</b>	<b>6 878</b>	<b>(1 150)</b>	<b>-17%</b>	<b>16 757</b>
Community and social services		2 301	2 467	2 467	360	1 126	1 028	98	10%	2 467
Sport and recreation		3 314	6 695	6 695	406	1 358	2 789	(1 431)	-51%	6 712
Public safety		3 746	3 913	3 913	543	1 782	1 630	151	9%	4 146
Housing		2 885	3 432	3 432	357	1 461	1 430	31	2%	3 432
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>8 063</b>	<b>9 782</b>	<b>9 782</b>	<b>819</b>	<b>3 237</b>	<b>4 076</b>	<b>(839)</b>	<b>-21%</b>	<b>9 782</b>
Planning and development		5 950	6 883	6 883	557	2 360	2 868	(508)	-18%	6 883
Road transport		2 114	2 899	2 899	262	876	1 208	(332)	-27%	2 899
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>109 659</b>	<b>93 429</b>	<b>93 429</b>	<b>5 711</b>	<b>27 897</b>	<b>38 929</b>	<b>(11 032)</b>	<b>-28%</b>	<b>93 067</b>
Energy sources		38 947	42 339	42 339	1 579	7 344	17 641	(10 296)	-58%	42 018
Water management		34 066	24 944	24 944	1 835	10 089	10 393	(305)	-3%	24 925
Waste water management		25 178	19 995	19 995	1 784	8 097	8 331	(234)	-3%	19 993
Waste management		11 468	6 150	6 150	513	2 367	2 563	(195)	-8%	6 130
<i><b>Other</b></i>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>212 347</b>	<b>197 039</b>	<b>197 039</b>	<b>14 715</b>	<b>66 213</b>	<b>82 099</b>	<b>(15 887)</b>	<b>-19%</b>	<b>197 039</b>
<b>Surplus/ (Deficit) for the year</b>		<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 399</b>	<b>2 522</b>	<b>22 878</b>	<b>9.0728063</b>	<b>6 052</b>

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) - M05 November

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 01 - Executive & Council	1	66 243	67 612	67 612	598	28 548	28 172	376	1.3%	67 612
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		(236)	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		27 067	30 167	30 167	1 873	14 394	12 570	1 824	14.5%	30 167
Vote 05 - Municipal Infrastructure		130 670	89 961	89 961	7 239	46 856	37 484	9 372	25.0%	89 961
Vote 06 - Community Services		6 923	15 350	15 350	1 050	1 097	6 396	(5 299)	-82.9%	15 350
Vote 07 - Public Safety & Transport		1 930	-	-	-	718	-	718	#DIV/0!	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>232 597</b>	<b>203 090</b>	<b>203 090</b>	<b>10 759</b>	<b>91 612</b>	<b>84 621</b>	<b>6 991</b>	<b>8.3%</b>	<b>203 090</b>
<b>Expenditure by Vote</b>										
Vote 01 - Executive & Council	1	12 397	12 407	12 407	1 211	5 549	5 169	379	7.3%	12 407
Vote 02 - Office Of The Municipal Manager		849	2 478	2 478	264	669	1 032	(363)	-35.2%	2 478
Vote 03 - Corporate Services		17 570	19 293	19 293	1 762	7 805	8 039	(234)	-2.9%	19 293
Vote 04 - Financial Services		51 414	43 144	43 144	3 282	15 329	17 977	(2 647)	-14.7%	43 144
Vote 05 - Municipal Infrastructure		114 386	93 982	93 982	5 610	27 501	39 159	(11 659)	-29.8%	93 982
Vote 06 - Community Services		9 699	18 878	18 878	1 793	6 489	7 866	(1 377)	-17.5%	18 878
Vote 07 - Public Safety & Transport		173	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		5 860	6 857	6 857	793	2 870	2 857	13	0.5%	6 857
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>212 347</b>	<b>197 039</b>	<b>197 039</b>	<b>14 715</b>	<b>66 213</b>	<b>82 099</b>	<b>(15 887)</b>	<b>-19.4%</b>	<b>197 039</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 399</b>	<b>2 522</b>	<b>22 878</b>	<b>907.3%</b>	<b>6 052</b>

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 when comparing actual year to date which amounts to **R66.1 million** and year to date budget which amounts to **R82.1 million** which resulted a negative variance of **19.4%** as at end of **November 2025**.

### **Vote 1 – Executive and Council Administration**

Executive and Council Administration original budget amounts to **R12.4 million**; for the month of November 2025, **R1.2 million** was spent and the year-to-date actual amounts to **R5.5 million** which reflected positive variance of **7.3%** when compared to the projected budget that amounts to **R5.2 million**.

### **Vote 2 – Municipal Manager**

Municipal Manager original budget amounts to **R2.5 million**; for the month of November 2025, **R264 thousands** was spent and the actual year to date amounts to **R669 thousand**. the municipality spent **35.2%** less than the projected budget that amounts to **R1.0 million** for the month ending November 2025.

#### **The negative variance is due to the following items:**

- Employee related cost the projected budget for the month amounts to **R945 thousand**, and the municipality spent **R260 thousand** for the month of November. The contributing factor is we have a budgeted for the following vacant posts for Communication Officer.
- Contracted Services the projected budget for the month amounts to **R8.3 thousand** and the municipality did not spend on this line item, due to financial constraints and the implementation of the cost containment policy.
- Operational Cost the projected budget for the month amount to **R78.4 thousand** and the municipality spend **R3.6 thousand** for the month of November. The municipality has unspent on this line item due to financial constraints and the implementation of the cost containment policy.

### **Vote 3 – Corporate Services.**

Corporate Services original budget amounts to **R19.3**; for the reporting month of November 2025, **R1.8 million** was spent and the actual year to date amounts to **R7.8 million** which shows that Corporate Services has spent **3%** less than the projected budget that amounts to **R8 million**. The negative variance is immaterial.

### **Vote 4 – Finance Department.**

Finance Department original budget amounts to **R43.1 million**; for the month of November 2025, **R3.3 million** was spent and the actual year to date amounts to **R15.3 million** which shows that Finance Department spent **14.7%** less than the projected budget that amounts to **R17.9 million**.

**The negative variance is due to the following line items:**

- Employee related cost the projected budget for the month amounts to **R5.5 million** and the municipality spent **R1.7 million** for the month of November, the variance is due to the vacant posts which were not filled. The following posts are vacant credit control officer and finance intern.
- Contracted services the projected budget for the month to **R2.6**, and the municipality has no expenditure for the month of November. The municipality underspent on this line item.
- Inventory Consumed the projected budget for the month amounts to **R875 thousand**, and the municipality has no expenditure for the month of November. The municipality has underspent on this line item.

**Vote 5 – Municipal Infrastructure**

Municipal Infrastructure original budget amounts to **R93.9 million**, for the month of November 2025 **R5.6 million** was spent and the actual year to date amounts to **R27.5 million** which shows that the municipality has spent **29.8%** less than the projected budget that amounts to **R39.2 million**.

**The negative variance is due to the following line items:**

- Employee related cost the projected budget for the month amounts to **R7.1 million** and the municipality spent **R1.8 million** for the month of November, this variance is due to the budgeted post such Water and Sanitation manager, HOD Technical Services and others which are not filled.
- Contracted services the projected budget amounts to **R1.3 million** and the municipality had no expenditure for the month of November on this line item; this is due to financial constraints and the implementation of the cost containment policy.
- Bulk Purchases the projected budget for the month amounts to **R10.4 million** and there was no payment was made towards Eskom this variance is due financial constraints and low collection rate.

**Vote 6 - Community Services**

Community Services original budget amount to **R18.9 million**; for the reporting month of November 2025, municipality spent **R1.8 million** and the year-to-date actual amounts to **R6.5 million** which shows that the municipality spent **17.5%** less than the projected budget that amounts to **R7.9 million**.

- Employee related cost the projected budget for the month amount to **R4.7 million**, and the municipality spent **R1.4 million** for the month of November, this is due to the following vacant posts which were not filled, HOD Community services, environment officer and general worker.

- Contracted services projected budget for the month amounts to **R235 thousands**, and the municipality had no expenditure for the month of November, this is due to financial constraints and the implementation of the cost containment policy.
- Operational cost the projected budget for the month amounts to **R104 thousand** and the municipality spent **R21 thousand** for the month of November, this is due to financial constraints and the implementation of the cost containment policy.
- Inventory consumed the projected budget for the month amounts to **R458 thousand**, and the municipality has spent **R28 thousand** on this line item in the reporting month, this is due to financial constraints and the implementation of the cost containment policy the municipality is underspending.
- Operating Lease the projected budget for the month amounts to **R416 thousand** and there were no expenditure for the month of November, this is due to financial constraints and the implementation of the cost containment policy.

### **Vote 9 – Planning & Development**

Planning & Development original budget amounts to **R6.9 million**, for the month of November, **R793 thousand** was spent and the actual year to date amounts to **R2.8 million** which shows that municipality spent **0.5%** less than the projected budget that amounts to **R2.9 million**. The variance is deemed immaterial as it is below 10%.

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

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November**

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		17 723	19 592	19 592	1 447	8 175	8 163	12	0%	19 592
Service charges - Water		4 786	5 424	5 424	375	1 828	2 260	(432)	-19%	5 424
Service charges - Waste Water Management		9 085	9 775	9 775	794	4 018	4 073	(55)	-1%	9 775
Service charges - Waste management		6 737	7 355	7 355	578	2 976	3 064	(88)	-3%	7 355
Sale of Goods and Rendering of Services		943	1 232	1 232	22	446	513	(68)	-13%	1 232
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21 670	25 462	25 462	1 951	9 373	10 609	(1 237)	-12%	25 462
Interest from Current and Non Current Assets		385	46	46	-	-	19	(19)	-100%	46
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		23	38	38	0	10	16	(6)	-37%	38
Rental from Fixed Assets		16	327	327	-	-	136	(136)	-100%	327
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3 520	732	732	15	144	305	(162)	-53%	732
<b>Non-Exchange Revenue</b>										
Property rates		13 247	15 251	15 251	1 257	6 273	6 354	(81)	-1%	15 251
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		225	612	612	-	-	255	(255)	-100%	612
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		73 429	76 862	76 862	598	34 164	32 026	2 138	7%	76 862
Interest		6 681	7 781	7 781	595	2 921	3 242	(321)	-10%	7 781
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		252	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(301)	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>158 421</b>	<b>170 489</b>	<b>170 489</b>	<b>7 633</b>	<b>70 328</b>	<b>71 037</b>	<b>(709)</b>	<b>-1%</b>	<b>170 489</b>
<b>Expenditure By Type</b>										
Employee related costs		51 011	59 997	59 997	7 307	24 641	24 999	(357)	-1%	59 997
Remuneration of councillors		5 278	5 270	5 270	436	2 185	2 196	(11)	0%	5 270
Bulk purchases - electricity		31 322	25 000	25 000	-	-	10 417	(10 417)	-100%	25 000
Inventory consumed		16 587	14 050	14 050	517	5 050	5 854	(805)	-14%	14 050
Debt impairment		50 156	31 883	31 883	2 657	13 285	13 285	0	0%	31 883
Depreciation and amortisation		15 899	23 541	23 541	1 962	9 809	9 809	0	0%	23 541
Interest		5 667	600	600	-	-	250	(250)	-100%	600
Contracted services		14 322	16 283	16 308	248	3 845	6 795	(2 950)	-43%	16 308
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	569	569	-	569	#DIV/0!	-
Operational costs		18 177	19 810	19 785	1 019	6 829	8 244	(1 415)	-17%	19 785
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		3 928	604	604	-	-	252	(252)	-100%	604
<b>Total Expenditure</b>		<b>212 347</b>	<b>197 039</b>	<b>197 039</b>	<b>14 715</b>	<b>66 213</b>	<b>82 099</b>	<b>(15 887)</b>	<b>-19%</b>	<b>197 039</b>
<b>Surplus/(Deficit)</b>		<b>(53 927)</b>	<b>(26 549)</b>	<b>(26 549)</b>	<b>(7 082)</b>	<b>4 115</b>	<b>(11 062)</b>	<b>15 177</b>	<b>(0)</b>	<b>(26 549)</b>
Transfers and subsidies - capital (monetary allocations)		71 924	32 601	32 601	3 127	21 284	13 584	7 700	0	32 601
Transfers and subsidies - capital (in-kind)		2 252	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 399</b>	<b>2 522</b>	<b>22 878</b>	<b>0</b>	<b>6 052</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 399</b>	<b>2 522</b>	<b>22 878</b>	<b>0</b>	<b>6 052</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 399</b>	<b>2 522</b>	<b>22 878</b>	<b>0</b>	<b>6 052</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>20 249</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 955)</b>	<b>25 399</b>	<b>2 522</b>	<b>22 878</b>	<b>0</b>	<b>6 052</b>

### Operating Revenue

The summary of the Total operating revenue reflected in the above table C4 table of the C Schedule attached. During the month of November 2025, the municipality generated total operating revenue which amounts to **R7.6 million**. The year-to-date actual revenue excluding operational grants amounts to **R36.2 million** and the year-to-date budget amounts to **R39 million** which reflects a negative variance amounts to **R2.8 million** excluding operational grants, which shows that the municipality has over billed as end of November 2025.

## **Detailed explanation on revenue by source items**

### **Property Rates**

The municipality billed revenue of **R1.3 million** in November 2025. However, the actual year-to-date revenue amounts to **R6.3 million** which is **1%** less than the budgeted revenue of **R6.4 million** for the period under review. The variance between year-to-date budget and year to date actual is immaterial.

### **Service charges – Electricity.**

The municipality billed revenue of **R1.4 million** from Sales of Electricity. However, the year-to-date revenue amounts to **R8.2 million**, which reflected a positive variance of **0%** when compared to year-to-date budget that amounts to **R8.2 million** for the period under review. The variance for electricity service charges is immaterial.

### **Service charges – water.**

The municipality billed revenue of **R375 thousands** from Water Services, meanwhile the year-to-date actual amounts to **R1.8 million** which is **19%** less than the year-to-date budget of **R2.3 million** for the period under review. This is due to the water meters that are not working, and, in some instances, there are no water meters at all which makes it impossible for the municipality to get full consumption for water as projected. The municipality appointed Equalizer for revenue enhancement, which have started the process of replacing tempered and damaged water meters to the community.

### **Service charges – sanitation.**

In the month under review, the municipality billed revenue of **R794 thousands**. The year-to-date actual amounts to **R4 million**, which is **1%** less than the year-to-date budget of **R4.1 million** for the month. The variance is immaterial.

### **Service charges – refuse.**

The municipality billed revenue of **R578 thousands** and actual year to date amounts to **R3 million** which is **3%** less than year to date budget that amounts to **R3.1 million** during the period under review. The variance is immaterial.

### **Sales of Good and Rendering of Services**

The municipality has generated **R22 thousands** from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to **R446 thousands** which resulted the negative variance of **13%** when compared to year-to-date budget amounting to **R513 thousands**. This variance is immaterial.

The following line items are part of sales of goods and rendering of services:

- Cemetery & burial
- Cleaning & removal
- cleaning & removal/vaccum business
- Entrance fees



- photocopies & faxes
- Plan & dev: applicat fees for land usage
- Plan & dev: clearance certificates
- Sale of: agric prod - cattle crazing
- Sale of: publication - tender documents
- Valuation services

It is worth noting that cemetery & burial, cleaning & removal/vacuum business and Plan & dev: applicant fees for land usage the municipality spent less than the projected budget on these line items.

#### **Rent from fixed assets.**

For the reporting month, the municipality did not generate income from Rent on Fixed assets and there is no actual year to date expenditure for the month which resulted to a negative variance of **100%** when compared to year-to-date budget of **R136 thousands**. This variance is due to the municipal rental assets (community halls) are dilapidated.

#### **Interest earned – from receivables.**

The municipality generated revenue amounting to **R1.9 million**, with the actual year-to-date revenue amounting to **R9.4 million**, which is **12%** less than the year-to-date budget of **R12.6 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, there is no year-to-date actual which is **100%** less than the year-to-date budget that amounts to **R255 thousands** for November 2025. The municipality's traffic testing station is closed due to the condition is not according to the Department of Transportation regulations

#### **Transfers recognised – operational.**

As per DoRa payment schedule, Municipality received **R598 thousand** for the reporting month from EPWP

#### **Other revenue**

The municipality received **R15 thousands** from other revenue for this month, the year-to-date actual amounts to **R144 thousand** which is **43%** less than the projected revenue that amounts to **R304 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 November 2025, the municipality incurred a total operating expenditure of **R14.7 million** and the current year-to-date actual shows that the municipality spent **R66.2** to date, which is **19%** less than the projected budget of **R82.1 million**.

### **Employee related costs.**

The municipality incurred **R7.3 million** on employee related costs and actual year to date amounts to **R24.6 million** which reflects a negative variance of 1% which indicates that the municipality has spent less than the year-to-date budget which amounts to **R25 million** in the current month. The variance between the projected budget & actual year is immaterial.

### **Remuneration of councillors**

Expenditure incurred in relation to councillor's remuneration amounts to **R436 thousand** and the year-to-date actual amounts to **R2.2 million** which reflects variance of **0%** when compared to year-to-date budget that amounts to **R2.2million**. 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 **R13.3 million** which reflects **0%** variance when compared to actual year to date budget that amounts **R13.3 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 **R2 million** which is a non-cash item and actual year to date amounts to **R9.8 million** which reflects **0%** variance when compared to actual year to date budget that amounts to **R9.8 million**. Journals are being processed based on budgeted depreciation amount as per 2023/24 audited annual financial statement.

### **Bulk purchases - Electricity**

The municipality did not spend on bulk purchases for the reporting month and there is no actual year to date expenditure and it reflected a negative variance amounting to **R10.4 million** which is **100%** less than projected budget that amounts to **R10.4 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 paid Vaalharts, the municipality has incurred **R517 thousand** on inventory consumed and the year-to-date expenditure amounts to **R5.1 million**. This reflects a variance of **14%** less than the projected budget of **R5.9 million**. The reason for this variance is that the municipality is unable to honour monthly payments to Vaalharts due to financial constraints and low collection rate.

### **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 **R248 thousand** and the year-to-date actual amounts to **R3.8 million** which reflects negative variance of **43%** when compared to the actual year to date budget that amounts to **R6.8 million**. This variance caused by the municipality's inability to service its creditors within 30 days of the invoice receipt due to cash constrains and low collection rate.

### **Operational cost**

This item has incurred expenditure amounting to **R1.0 million** and the actual year to date amounts to **R6.8 million** which reflected negative **17%** variance when compared to the year-to-date budget that amounts to **R8.2 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) - A - M05 November**

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
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>										
Vote 01 - Executive & Council	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		394	1 210	1 300	151	564	515	49	9%	1 300
03.2 - Corporate Admin		394	1 210	1 300	151	564	515	49	9%	1 300
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	100	100	-	-	42	(42)	-100%	100
05.6 - Electricity		-	100	100	-	-	42	(42)	-100%	100
Vote 06 - Community Services		-	450	360	-	-	176	(176)	-100%	360
06.2 - Cemetary		-	300	210	-	-	114	(114)	-100%	210
06.5 - Parks And Recreation		-	150	150	-	-	63	(63)	-100%	150
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional A		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>		<b>394</b>	<b>1 760</b>	<b>1 760</b>	<b>151</b>	<b>564</b>	<b>733</b>	<b>(169)</b>	<b>-23%</b>	<b>1 760</b>
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of single-year capital appropriation</b>										
Vote 01 - Executive & Council	1	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	600	600	60	376	250	126	50%	600
03.2 - Corporate Admin		-	600	600	60	376	250	126	50%	600
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		61 941	33 001	33 001	181	10 037	13 750	(3 713)	-27%	33 001
05.4 - Sanitation		17 543	10 000	10 000	-	4 995	4 167	828	20%	10 000
05.5 - Water		44 398	22 601	22 601	181	5 042	9 417	(4 375)	-46%	22 601
05.6 - Electricity		-	400	400	-	-	167	(167)	-100%	400
Vote 06 - Community Services		-	1 000	1 000	-	174	417	(243)	-58%	1 000
06.5 - Parks And Recreation		-	1 000	1 000	-	174	417	(243)	-58%	1 000
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional A		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		<b>61 941</b>	<b>34 601</b>	<b>34 601</b>	<b>241</b>	<b>10 587</b>	<b>14 417</b>	<b>(3 830)</b>	<b>-27%</b>	<b>34 601</b>
<b>Total Capital Expenditure</b>		<b>62 335</b>	<b>36 361</b>	<b>36 361</b>	<b>392</b>	<b>11 152</b>	<b>15 150</b>	<b>(3 999)</b>	<b>-26%</b>	<b>36 361</b>

For the reporting month, the municipality has spent **R392 thousand** on capital expenditure with includes funding from both National Government and Internally generated income, and the year-to-date actual amounts to **R11.2 million** which is still **26%** less than the projected actual budget that amounts to **R15.2 million**.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		1 414	(60 742)	(60 742)	(2 437)	(60 742)
Trade and other receivables from exchange transactions		(30 730)	20 262	20 262	(25 000)	20 262
Receivables from non-exchange transactions		16 114	14 699	14 699	17 958	14 699
Current portion of non-current receivables						
Inventory		6	121	121	(90)	121
VAT		71 297	50 562	50 562	70 408	50 562
Other current assets		(1 795)	(1 270)	(1 270)	(1 796)	(1 270)
<b>Total current assets</b>		<b>56 306</b>	<b>23 633</b>	<b>23 633</b>	<b>59 043</b>	<b>23 633</b>
<b>Non current assets</b>						
Investments						
Investment property		21 079	24 868	24 868	21 079	24 868
Property, plant and equipment		497 318	489 691	489 601	499 380	489 601
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		1 831	213	303	1 831	303
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		0	0	0	0	0
Other non-current assets						
<b>Total non current assets</b>		<b>520 599</b>	<b>515 142</b>	<b>515 142</b>	<b>522 661</b>	<b>515 142</b>
<b>TOTAL ASSETS</b>		<b>576 905</b>	<b>538 775</b>	<b>538 775</b>	<b>581 704</b>	<b>538 775</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1 358	1 334	1 334	1 378	1 334
Trade and other payables from exchange transactions		299 749	266 511	266 511	277 370	266 511
Trade and other payables from non-exchange transactions		1 451	9 019	9 019	27 810	9 019
Provision		10 167	8 837	8 837	9 954	8 837
VAT		28 589	20 731	20 731	30 445	20 731
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>341 313</b>	<b>306 432</b>	<b>306 432</b>	<b>346 957</b>	<b>306 432</b>
<b>Non current liabilities</b>						
Financial liabilities		669	1 085	1 085	669	1 085
Provision		6 133	6 855	6 855	6 133	6 855
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>6 802</b>	<b>7 940</b>	<b>7 940</b>	<b>6 802</b>	<b>7 940</b>
<b>TOTAL LIABILITIES</b>		<b>348 114</b>	<b>314 372</b>	<b>314 372</b>	<b>353 759</b>	<b>314 372</b>
<b>NET ASSETS</b>	2	<b>228 791</b>	<b>224 403</b>	<b>224 403</b>	<b>227 946</b>	<b>224 403</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		189 696	224 403	224 403	227 946	224 403
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>189 696</b>	<b>224 403</b>	<b>224 403</b>	<b>227 946</b>	<b>224 403</b>

### 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 November 2025, the municipality recorded total assets of **R581.7 million** which includes **R59 million** and **R522.6 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 November 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of **-R7.0 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 30 November 2025, the municipality recorded **R499.4 million** for Property Plant and Equipment, which represents **86%** 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 **R499.4 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 November 2025. As at the end November 2025, the municipality recorded total liabilities of **R353.8 million** which is **R346.9 million** and **R6.8 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 **0.17**, which is current assets divided by current liabilities (**59 043/346 957**). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its shorts 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 - M05 November

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 068	9 150	9 150	250	5 582	3 813	1 770	46%	9 150
Service charges		20 156	25 207	25 207	1 437	8 744	10 503	(1 759)	-17%	25 207
Other revenue		58 431	2 959	2 959	45	665	1 194	(529)	-44%	2 865
Transfers and Subsidies - Operational		69 243	76 862	76 862	598	34 164	32 026	2 138	7%	76 862
Transfers and Subsidies - Capital		72 545	32 601	32 601	3 127	21 284	13 584	7 700	57%	32 601
Interest		790	20 319	20 319	39	609	8 466	(7 857)	-93%	20 319
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(131 302)	(140 411)	(140 411)	(9 527)	42 550	(59 563)	(102 114)	171%	(142 952)
Interest		-	(600)	(600)	-	-	(250)	(250)	100%	(600)
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>94 931</b>	<b>26 087</b>	<b>26 087</b>	<b>(4 032)</b>	<b>113 599</b>	<b>9 772</b>	<b>(103 827)</b>	<b>-1063%</b>	<b>23 452</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(301)	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments										
<b>Payments</b>										
Capital assets		(62 335)	(36 076)	(36 076)	(392)	(11 586)	(15 032)	(3 446)	23%	(36 076)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(62 636)</b>	<b>(36 076)</b>	<b>(36 076)</b>	<b>(392)</b>	<b>(11 586)</b>	<b>(15 032)</b>	<b>(3 446)</b>	<b>23%</b>	<b>(36 076)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		38	25	25	1	19	10	9	82%	25
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>38</b>	<b>25</b>	<b>25</b>	<b>1</b>	<b>19</b>	<b>10</b>	<b>(9)</b>	<b>-82%</b>	<b>25</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		<b>32 334</b>	<b>(9 964)</b>	<b>(9 964)</b>	<b>(4 424)</b>	<b>102 032</b>	<b>(5 249)</b>			<b>(12 598)</b>
Cash/cash equivalents at beginning:		1 104	1 104	1 104	9 326	1 414	1 104			1 414
Cash/cash equivalents at month/year end:		33 438	(8 859)	(8 859)	4 903	103 446	(4 145)			(11 185)

Table C7 presents details pertaining to cash flow performance. As at end of November 2025, the net cash inflow from operating activities amounts to **-R4 million** which entails of; Property rate which municipality collected **R250 thousands**, Service Charges which includes Water, Electricity, Refuse and Sanitation and municipality collected **R1.4 million** for the month. It is worth noting that the municipality billed and collected the following for services charges for the month of November:

- Electricity serviced billed **R1.4 million** and collected **R1.2 million**.
- Water services billed **R375 thousand** and collected **R107 thousand**.
- Waste- Water billed **R794 thousand** and collected **R57 thousand**
- Waste billed **R598 thousand** and collected **R71 thousand**.

Whilst the net cash outflow from investing activities is **-R392 thousand** that is mainly comprised of capital projects and assets.

Movement and cash outflow from financing activities amounts **R1 thousand**, which result to the net decrease in cash held of **- R4.4 million**, cash and cash equivalent at the beginning of **R9.3 million** and cash and cash equivalent /month end amounts to **R4.9 million**.

## Part 2: Supporting Documentation

### 6. Debtors Analysis

The outstanding debtors as of 31 October 2025 amounts to **R497.4 million** which shows increase of **R4 million** in debtors' book when compared to 30<sup>th</sup> November 2025 outstanding debtors which amounted to **R502.2 million**. The largest outstanding amount owed to the municipality is coming from households; this category owes **R464.3 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 **35%** which decreased to **13%** 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 implement the credit control policy and revenue enhancement strategy to improve the collection rate.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2025/26										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	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	417	481	398	373	378	362	2 207	71 851	76 466	75 171		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	632	415	289	276	214	129	737	27 429	30 121	28 784		
Receivables from Non-exchange Transactions - Property Rates	1400	1 093	998	1 007	934	900	882	4 541	54 630	64 985	61 887		
Receivables from Exchange Transactions - Waste Water Management	1500	903	914	911	907	902	838	5 080	70 725	81 179	78 450		
Receivables from Exchange Transactions - Waste Management	1600	669	658	652	648	642	600	3 584	48 628	56 082	54 102		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 534	2 505	2 502	2 456	2 456	2 653	14 520	159 199	188 825	181 284		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	48	44	104	41	35	43	235	3 956	4 507	4 311		
<b>Total By Income Source</b>	<b>2000</b>	<b>6 295</b>	<b>6 016</b>	<b>5 865</b>	<b>5 635</b>	<b>5 527</b>	<b>5 506</b>	<b>30 904</b>	<b>436 417</b>	<b>502 165</b>	<b>483 989</b>	<b>-</b>	<b>-</b>
<b>October Totals</b>		<b>6 425</b>	<b>5 944</b>	<b>5 668</b>	<b>5 646</b>	<b>5 531</b>	<b>5 252</b>	<b>31 025</b>	<b>431 905</b>	<b>497 395</b>	<b>479 359</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	381	323	266	260	247	241	1 171	3 296	6 185	5 215		
Commercial	2300	749	526	404	387	370	292	1 611	24 830	29 170	27 491		
Households	2400	5 143	5 144	5 171	4 961	4 888	4 943	27 941	406 066	464 258	448 799		
Other	2500	23	23	24	27	22	29	182	2 224	2 553	2 483		
<b>Total By Customer Group</b>	<b>2600</b>	<b>6 295</b>	<b>6 016</b>	<b>5 865</b>	<b>5 635</b>	<b>5 527</b>	<b>5 506</b>	<b>30 904</b>	<b>436 417</b>	<b>502 165</b>	<b>483 989</b>	<b>-</b>	<b>-</b>



## 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 BALAN
1011982	WARRENTON SUPER CHICKEN PTY LTD	R 71 234.18	R 71 147.27	R 71 060.36	R 70 973.46	R 70 895.47	R 74 969.48	R 13 806.85	R 13 658.93	R 13 474.72	R 10 366 306.79	R 10 837 527.51
1015015	S SANRAL	R 16 086.52	R 16 086.52	R 16 086.52	R 16 086.52	R 16 086.52	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 2 978 352.68	R 3 128 607.60
1015018	LM ERASMUS BOEDERY GRASBULT	R 6 415.10	R 6 408.17	R 6 401.24	R 6 394.31	R 6 388.12	R 6 768.60	R 6 761.88	R 6 755.17	R 6 748.46	R 940 711.84	R 999 752.89
1002657	A TERWIN	R 9 196.10	R 9 146.94	R 9 097.80	R 9 048.65	R 9 003.75	R 8 833.64	R 8 784.93	R 8 736.21	R 8 687.50	R 579 633.65	R 660 169.17
1001073	GM WESI	R 6 761.94	R 6 735.10	R 6 708.26	R 6 681.41	R 6 660.55	R 6 353.75	R 2 392.84	R 2 350.64	R 2 354.73	R 526 349.56	R 573 348.78
1015849	CM AVENANT	R 5 476.13	R 5 457.02	R 5 437.91	R 5 418.78	R 5 401.11	R 5 520.29	R 5 400.19	R 5 230.39	R 5 060.55	R 498 510.74	R 546 913.11
1016074	THABAZIBU F TRADING	R 4 223.30	R 4 213.80	R 4 204.31	R 4 194.81	R 4 142.13	R 9 430.37	R 7 673.96	R 6 070.84	R 6 462.75	R 441 973.68	R 492 589.95
1002463	A SPOORNET	R 1 594.81	R 1 594.81	R 1 594.81	R 1 594.81	R 1 594.81	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 440 496.30	R 455 392.51
1012890	LI KGWAPI	R 7 720.18	R 7 723.16	R 7 726.13	R 7 729.12	R 7 735.88	R 7 607.29	R 7 561.52	R 7 515.73	R 7 426.18	R 343 175.32	R 411 920.51
1012914	CENTENNIAL TRADING CO 114 PTY LTD	R 4 796.70	R 4 772.79	R 4 748.88	R 4 724.95	R 4 703.22	R 4 620.64	R 4 597.12	R 4 573.55	R 4 549.97	R 342 501.78	R 384 589.60
1007879	GD LANDRY	R 3 351.58	R 3 336.08	R 3 320.58	R 3 305.07	R 3 290.67	R 3 296.93	R 3 281.36	R 3 265.73	R 3 250.10	R 294 846.43	R 324 544.53
1002107	HM AVENANT	R 4 041.01	R 4 022.64	R 4 004.28	R 3 985.89	R 3 969.07	R 3 942.90	R 3 924.64	R 3 906.39	R 3 888.14	R 283 716.76	R 319 401.72
1011755	TRANSKA RESORT	R 1 448.31	R 1 448.31	R 1 448.31	R 1 448.31	R 1 448.31	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 305 730.33	R 319 258.16
1014983	ED COETZEE	R 3 124.11	R 3 109.40	R 3 094.69	R 3 079.97	R 3 066.54	R 3 054.38	R 3 039.86	R 3 025.29	R 3 010.71	R 257 794.53	R 285 399.48
1002315	SPAR WARRENTON	R 56 300.16	R 54 962.24	R 59 971.36	R 50 510.89	R 50 845.59	R -	R -	R -	R -	R -	R 272 590.24
1000868	KJ HAARHOFF	R 4 164.06	R 4 140.24	R 4 116.44	R 4 092.64	R 4 070.70	R 4 147.08	R 4 123.34	R 4 099.53	R 4 075.72	R 230 269.75	R 267 299.50
1006345	THUSANANG MARK	R 2 596.48	R 2 585.02	R 2 573.59	R 2 562.14	R 2 551.56	R 2 556.08	R 2 544.67	R 2 533.21	R 2 521.75	R 241 565.59	R 264 590.09
1001953	J ABRAHIM	R 3 750.15	R 3 731.04	R 3 711.94	R 3 692.82	R 3 675.26	R 3 641.82	R 3 429.14	R 3 369.87	R 3 310.60	R 227 719.57	R 260 032.21
1006273	NJ MOCHANE	R 3 305.69	R 3 288.48	R 3 271.28	R 3 254.06	R 3 238.17	R 3 201.80	R 3 184.55	R 3 167.30	R 3 150.06	R 228 084.71	R 257 146.10
1006603	E MARAKALEO	R 2 848.70	R 2 834.92	R 2 821.11	R 2 807.32	R 2 794.63	R 2 775.36	R 2 761.64	R 2 747.85	R 2 734.08	R 221 178.61	R 246 304.22
1006338	SS & VK KOTE	R 2 443.87	R 2 433.05	R 2 422.26	R 2 411.45	R 2 401.30	R 2 420.82	R 2 409.87	R 2 398.87	R 2 387.87	R 222 567.58	R 244 296.94
1000192	JF DE BEER	R 3 659.23	R 3 638.55	R 3 617.86	R 3 597.18	R 3 578.42	R 3 486.87	R 3 466.51	R 3 446.15	R 3 425.79	R 203 726.09	R 235 642.65
1005712	SEEKOEI ( LETAMO TAVERN)	R 2 436.55	R 2 425.64	R 2 414.74	R 2 403.83	R 2 393.82	R 2 371.20	R 2 360.34	R 2 349.49	R 2 338.64	R 204 174.59	R 225 668.84
1006090	BURNE-A-TOWEL PTY LTD	R 2 258.31	R 2 248.39	R 2 238.47	R 2 228.55	R 2 219.64	R 2 183.20	R 2 173.53	R 2 163.87	R 2 154.21	R 203 479.97	R 223 348.14
1002433	JC HUMAN	R 2 840.07	R 2 825.24	R 2 810.42	R 2 795.59	R 2 782.24	R 2 698.33	R 2 683.86	R 2 669.38	R 2 654.90	R 192 366.55	R 217 126.58
1006327	J CINDI	R 3 726.52	R 3 705.48	R 3 684.44	R 3 663.40	R 3 643.88	R 3 582.92	R 3 063.78	R 3 035.13	R 3 006.46	R 185 421.56	R 216 533.57
1005496	R RETSWELELE FUNERALS	R 3 026.29	R 3 010.45	R 2 994.61	R 2 978.78	R 2 964.10	R 2 923.75	R 2 907.90	R 2 891.96	R 2 876.05	R 181 046.96	R 207 620.85
1006441	TMS PADISHO	R 2 054.75	R 2 045.64	R 2 036.54	R 2 027.43	R 2 018.99	R 2 022.67	R 2 013.57	R 2 004.42	R 1 995.28	R 185 577.73	R 203 797.02
1011977	BLACK GINGER 489 PTY LTD	R 12 189.46	R 12 084.77	R 11 980.08	R 11 875.40	R 11 779.45	R 10 875.15	R 10 771.04	R 10 666.92	R 11 508.11	R 98 769.07	R 202 499.45
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	R 3 569.35	R 3 548.02	R 3 526.69	R 3 505.36	R 3 485.84	R 3 385.95	R 3 364.77	R 3 343.59	R 3 322.41	R 167 498.13	R 198 550.11
1003418	KOMARIN KAFEE (OLIPHANT GGO)	R 2 530.46	R 2 517.03	R 2 503.60	R 2 490.16	R 2 478.01	R 2 428.26	R 2 415.13	R 2 401.94	R 2 388.75	R 173 587.42	R 195 740.76
1002071	A WELDECHERKOS(DANIELS)	R 1 460.25	R 1 449.68	R 1 441.99	R 1 431.57	R 1 421.15	R 3 286.29	R 2 624.58	R 1 764.41	R 2 416.83	R 2 314.78	R 162 842.85
1002314	PAV BURGER	R 9 134.27	R 9 057.30	R 8 980.33	R 9 071.06	R 9 032.68	R 5 149.49	R 5 107.84	R 5 066.20	R 5 059.96	R 115 793.15	R 181 452.28
1009234	AP MATSHA	R 1 750.94	R 1 743.12	R 1 735.30	R 1 727.47	R 1 720.21	R 1 721.79	R 1 713.89	R 1 706.01	R 1 698.14	R 159 336.40	R 174 853.27
1011696	M MANAGER	R 516.57	R 516.57	R 516.57	R 516.57	R 516.57	R 560.53	R 560.53	R 560.53	R 560.53	R 168 098.27	R 172 923.24
1003420	O OLIPHANT (MADISO SENTRA)	R 2 060.99	R 2 050.08	R 2 039.16	R 2 028.26	R 2 018.27	R 1 963.66	R 1 952.80	R 1 941.95	R 1 931.10	R 147 688.67	R 165 674.94
1009433	MW SEEKOEI	R 1 493.54	R 1 487.63	R 1 481.74	R 1 475.83	R 1 470.16	R 1 501.55	R 1 495.40	R 1 489.26	R 1 483.12	R 145 926.88	R 159 305.11
1002438	JC HUMAN	R 156.79	R 156.79	R 156.79	R 156.79	R 156.79	R 170.14	R 170.14	R 170.14	R 170.14	R 157 657.43	R 159 121.94
1015126	NEOTEL(4800224455)	R 13 549.64	R 14 488.15	R 6 632.78	R 5 255.30	R 9 499.68	R 1 542.47	R 5 394.58	R 4 348.94	R 4 848.53	R 89 674.83	R 155 234.90
1001950	AH EBRAHIM	R 3 728.89	R 3 702.73	R 3 676.59	R 3 650.43	R 3 626.36	R 3 461.07	R 3 435.01	R 3 408.90	R 3 382.77	R 105 553.48	R 137 626.23
1006085	4720103177 TRANSNET FREIGHT RAIL	R 61 092.69	R 72 931.47	R 2 660.94	R -	R -	R -	R -	R -	R -	R -	R 136 685.10
1002267	WARRENTON SLAGHUIS	R 2 377.06	R 2 382.01	R 2 386.96	R 2 392.48	R 2 398.47	R 2 392.51	R 1 208.35	R 1 206.79	R 1 188.44	R 118 173.97	R 136 107.04
1001892	PAV BURGER	R 3 148.03	R 3 126.92	R 3 105.81	R 3 140.84	R 3 121.65	R 2 987.06	R 2 966.23	R 2 945.41	R 2 927.67	R 106 211.05	R 133 680.67
1009073	M LESABE	R 1 728.27	R 1 719.31	R 1 710.36	R 1 701.40	R 1 693.30	R 1 663.68	R 1 654.89	R 1 646.10	R 1 637.31	R 116 105.25	R 131 259.87
1007092	NS DIKGETSI	R 2 000.85	R 1 990.05	R 1 979.24	R 1 968.42	R 1 958.29	R 1 940.11	R 1 929.17	R 1 918.16	R 1 907.16	R 113 665.29	R 131 256.74
1004131	CE COETZEE	R 1 388.24	R 1 381.84	R 1 375.44	R 1 369.05	R 1 363.29	R 1 352.09	R 1 345.90	R 1 339.66	R 1 333.41	R 118 664.47	R 130 913.39
1001897	BS KGOSIJANG	R 1 476.60	R 1 469.67	R 1 462.74	R 1 455.81	R 1 449.62	R 1 409.80	R 1 403.09	R 1 396.38	R 1 389.66	R 116 257.24	R 129 170.61
1003152	PJ MALAN	R 1 262.56	R 1 257.23	R 1 251.90	R 1 246.57	R 1 241.88	R 1 230.83	R 1 225.74	R 1 220.65	R 1 215.56	R 117 701.18	R 128 854.10
1007135	TF DLAMINI (PROK)	R 1 278.71	R 1 272.80	R 1 266.90	R 1 261.00	R 1 255.34	R 1 268.42	R 1 262.28	R 1 256.13	R 1 250.00	R 117 001.66	R 128 373.24
1012635	N LE ROUX	R 1 099.42	R 1 095.44	R 1 091.47	R 1 087.49	R 1 083.67	R 1 112.73	R 1 108.59	R 1 104.45	R 1 100.31	R 115 787.13	R 125 670.70

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 BALAN
1006334	DP MANOPOLE	R 1 597.90	R 1 589.59	R 1 581.27	R 1 572.95	R 1 565.49	R 1 531.19	R 1 523.16	R 1 515.06	R 1 506.96	R 111 329.21	R 125 312.78
1003187	VILJOEN	R 1 605.44	R 1 596.91	R 1 588.39	R 1 579.86	R 1 572.18	R 1 536.43	R 1 528.10	R 1 519.77	R 1 511.44	R 105 051.63	R 119 090.15
1009392	SON JOHN'S REVELATION CHURCH OF SA	R 1 658.05	R 1 649.16	R 1 641.12	R 1 632.23	R 1 624.00	R 1 597.12	R 1 589.11	R 1 581.12	R 1 572.21	R 103 203.87	R 117 747.99
1002218	MJ MAIJANE& H/A KGATELOPELE	R 1 356.36	R 1 349.75	R 1 343.14	R 1 336.53	R 1 330.56	R 1 314.54	R 1 308.06	R 1 301.58	R 1 295.11	R 104 868.71	R 116 804.34
1002167	V VAN DEN BERG	R 1 981.33	R 1 970.42	R 1 959.51	R 1 948.61	R 1 938.61	R 1 877.22	R 1 866.37	R 1 855.51	R 1 844.66	R 96 057.59	R 113 299.83
1006863	R SPAGEN	R 936.50	R 933.16	R 929.83	R 926.48	R 923.28	R 948.86	R 945.38	R 941.92	R 938.45	R 104 211.36	R 112 635.22
1006078	ILIFU TRADING 240C C	R 745.31	R 742.74	R 740.17	R 737.60	R 735.14	R 756.95	R 754.28	R 751.61	R 748.94	R 103 104.48	R 109 817.22
1008300	M (INDIER SHOP) ABDUL	R 1 234.14	R 1 228.23	R 1 222.32	R 1 216.42	R 1 210.76	R 1 220.04	R 1 213.90	R 1 207.76	R 1 201.62	R 97 502.80	R 108 457.99
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	R 1 995.37	R 1 977.86	R 2 733.25	R 2 927.90	R 3 794.43	R 3 012.78	R 2 145.90	R 2 791.61	R 2 687.36	R 82 324.56	R 106 391.02
1003696	TRANSNET LTD	R 1 052.12	R 1 047.51	R 1 042.88	R 1 038.27	R 1 034.12	R 1 026.81	R 1 022.37	R 1 017.87	R 1 013.38	R 96 126.60	R 105 421.93
1006862	UNCLE SAM'S STORE (PROK)	R 828.67	R 826.11	R 823.54	R 820.97	R 818.51	R 847.41	R 844.74	R 842.06	R 839.39	R 96 132.58	R 103 623.98
1008299	S AHMED	R 1 223.68	R 1 217.77	R 1 211.87	R 1 205.96	R 1 200.30	R 1 208.71	R 1 202.56	R 1 196.43	R 1 190.28	R 92 379.30	R 103 236.86
1003504	TRANSNET LTD	R 1 062.64	R 1 057.92	R 1 053.19	R 1 048.47	R 1 044.22	R 1 036.76	R 1 032.17	R 1 027.55	R 1 022.94	R 93 611.34	R 102 997.20
1015924	BV SOKUPHA	R 1 909.48	R 1 898.57	R 1 887.67	R 1 876.76	R 1 866.76	R 1 799.26	R 1 788.40	R 1 775.55	R 1 766.70	R 85 299.52	R 101 870.67
1016262	BIGS ENGINEERING AND SUPPLY	R 1 456.77	R 1 449.84	R 1 442.91	R 1 435.98	R 1 429.79	R 1 361.28	R 4 277.07	R 1 346.87	R 1 446.96	R 85 864.89	R 101 512.36
1004591	TRANSNET LTD	R 1 036.38	R 1 031.76	R 1 027.14	R 1 022.53	R 1 018.38	R 1 009.72	R 1 005.29	R 1 000.79	R 996.30	R 90 367.30	R 99 515.59
1008297	LP MOKITIMI	R 995.01	R 990.53	R 986.05	R 981.57	R 977.52	R 973.80	R 969.47	R 965.07	R 960.68	R 90 114.32	R 98 914.02
1011567	JT MAKAME	R 1 579.99	R 1 571.69	R 1 563.40	R 1 555.10	R 1 547.16	R 1 545.63	R 1 485.78	R 1 471.73	R 1 457.65	R 84 352.11	R 98 130.24
1004167	TRANSNET PROPERTY VAT 4720103177	R 1 657.89	R 1 648.40	R 1 638.90	R 1 629.40	R 1 620.75	R 1 554.75	R 1 545.37	R 1 535.98	R 1 526.59	R 82 955.81	R 97 313.84
1004584	TRANSNET PROPERTY VAT 4720103177	R 994.27	R 989.87	R 985.46	R 981.06	R 977.02	R 977.78	R 973.38	R 968.99	R 964.61	R 86 739.26	R 95 551.70
1013049	T VERMEULEN	R 1 656.79	R 1 646.98	R 1 637.17	R 1 627.36	R 1 618.41	R 1 574.08	R 1 564.36	R 1 554.65	R 1 544.93	R 79 790.04	R 94 214.77
1015901	ARE SEMELELENG CO-OPERATIVE LTD	R 1 028.12	R 1 024.13	R 1 020.16	R 1 016.18	R 1 012.37	R 1 035.33	R 1 031.20	R 1 027.06	R 1 022.92	R 84 537.28	R 93 754.75
1002220	VAN ZYL (TCT SPARES) HK	R 1 025.34	R 1 021.37	R 1 017.39	R 1 013.41	R 1 009.59	R 1 032.35	R 1 028.21	R 1 024.07	R 1 019.92	R 83 870.83	R 93 062.48
1016497	JJ BURGER	R 454.74	R 454.74	R 454.74	R 454.74	R 454.74	R 493.43	R 493.43	R 493.43	R 493.43	R 87 799.34	R 92 046.76
1002435	H KATHRADA	R 1 799.65	R 1 788.66	R 1 777.67	R 1 775.22	R 1 765.36	R 1 669.02	R 1 658.34	R 1 647.64	R 1 636.94	R 74 532.53	R 90 051.03
1012602	HM ALI	R 323.11	R 323.11	R 323.11	R 323.11	R 323.11	R 350.59	R 350.59	R 350.59	R 350.59	R 86 960.40	R 89 978.31
1003099	D RANDALL	R 1 865.49	R 1 861.25	R 1 849.17	R 1 837.09	R 1 826.03	R 1 752.86	R 1 740.86	R 1 728.86	R 1 716.85	R 72 371.18	R 88 549.64
1002341	TELKOM SA LTD	R 87 015.96	R 89.76	R -	R -	R -	R -	R -	R -	R -	R -	R 87 105.72
1010024	KOPANO BAKERY	R 691.84	R 689.27	R 686.70	R 684.13	R 681.67	R 698.93	R 696.26	R 693.59	R 690.92	R 80 195.58	R 86 408.89
1001930	PAV BURGER	R 1 376.74	R 1 368.00	R 1 359.25	R 1 382.92	R 1 375.03	R 1 320.35	R 1 311.85	R 1 303.29	R 1 303.29	R 73 228.87	R 85 329.59
1002136	EJH DANIELS	R 2 180.81	R 2 166.70	R 2 152.60	R 2 138.49	R 2 125.73	R 2 005.85	R 1 992.05	R 1 999.44	R 1 985.57	R 65 975.69	R 84 722.93
1001891	HUA HUA RON INV (PTY LTD)_CLOTHING S	R 919.24	R 915.26	R 911.28	R 907.31	R 903.49	R 917.21	R 913.07	R 908.93	R 904.80	R 76 518.87	R 84 719.46
1001899	A STAR CAFE	R 483.61	R 483.61	R 483.61	R 483.61	R 483.61	R 524.77	R 524.77	R 524.77	R 524.77	R 79 549.72	R 84 066.85
1016086	V VAN DEN BERG	R 345.33	R 345.33	R 345.33	R 345.33	R 345.33	R 374.70	R 374.70	R 374.70	R 374.70	R 80 638.30	R 83 863.75
1004484	TRANSNET LTD	R 956.77	R 952.34	R 947.88	R 943.44	R 939.39	R 925.93	R 921.51	R 917.09	R 912.70	R 72 766.95	R 81 184.00
1016243	BONANE ENTERPRIZES (PROK)	R 317.98	R 317.98	R 317.98	R 317.98	R 317.98	R 345.04	R 345.04	R 345.04	R 345.04	R 75 971.70	R 78 941.76
1001878	VLEIS PALEIS	R 293.25	R 293.25	R 293.25	R 293.25	R 293.25	R 318.21	R 318.21	R 318.21	R 318.21	R 75 958.90	R 78 697.99
1006331	BONANE ENTERPRIZES (PROK)	R 1 260.74	R 1 253.27	R 1 245.81	R 1 238.35	R 1 231.53	R 1 198.74	R 1 191.34	R 1 183.94	R 1 176.53	R 67 563.85	R 78 544.10
1003151	NR ROSSOUW/ CJ VENTER	R 1 225.12	R 1 218.19	R 1 211.26	R 1 204.33	R 1 198.14	R 1 136.91	R 1 130.20	R 1 123.48	R 1 116.77	R 66 278.29	R 76 842.69
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	R 1 186.54	R 1 180.22	R 1 173.90	R 1 167.56	R 1 161.62	R 1 152.83	R 1 146.38	R 1 139.93	R 1 133.47	R 66 073.87	R 76 516.32
1015917	BUZAPHI CONSTRUCTION PTY LTD	R 1 272.69	R 1 265.76	R 1 258.83	R 1 251.90	R 1 245.71	R 1 188.54	R 1 181.83	R 1 175.11	R 1 168.40	R 64 656.00	R 75 664.77
1003068	D BOTHA	R 2 801.97	R 2 781.04	R 2 760.11	R 2 739.18	R 2 720.01	R 2 540.92	R 2 520.19	R 2 499.40	R 2 478.58	R 51 351.81	R 75 193.21
1004485	TRANSNET LTD	R 694.03	R 691.10	R 688.17	R 685.24	R 682.63	R 679.78	R 676.93	R 674.10	R 671.26	R 67 082.53	R 73 225.77
1012493	CALVARY CHRISTIAN COMMUNITY CHURC	R 266.10	R 266.10	R 266.10	R 266.10	R 266.10	R 288.73	R 288.73	R 288.73	R 288.73	R 70 653.69	R 73 139.11
1015979	D DITIRO TSAKA TRADING 6CC	R 1 139.47	R 1 133.58	R 1 127.67	R 1 121.77	R 1 116.10	R 1 117.34	R 1 111.20	R 1 105.06	R 1 098.91	R 62 790.55	R 72 861.65
1004161	A TRANSNET PROPERTY VAT 4720103177	R 730.61	R 727.41	R 724.20	R 720.99	R 718.09	R 707.59	R 704.44	R 701.30	R 698.15	R 65 711.44	R 72 144.22
1006333	EXTRA JABULA STORE (PROK)JEG	R 240.99	R 240.99	R 240.99	R 240.99	R 240.99	R 261.51	R 261.51	R 261.51	R 261.51	R 68 720.52	R 70 971.51
1013033	DO CINDI	R 1 101.56	R 1 095.66	R 1 089.76	R 1 083.85	R 1 078.19	R 1 076.19	R 1 070.05	R 1 063.92	R 1 057.76	R 59 846.84	R 69 563.78
1013014	LG JAKKALS	R 1 268.99	R 693.49	R 693.49	R 693.49	R 693.49	R 664.90	R 664.90	R 664.90	R 664.90	R 62 698.98	R 69 401.53
1012478	HUA RON INV PTY LTD	R 4 584.86	R 4 545.91	R 4 506.96	R 4 468.02	R 4 432.22	R 4 102.78	R 4 063.94	R 4 025.09	R 3 986.25	R 30 530.44	R 69 246.47

## 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 BALAN
1002654	MAGELEVENDEZ INV CC	R 12 049.43	R 12 018.11	R 11 986.80	R 11 968.31	R 11 939.28	R 12 371.47	R 6 370.36	R 6 332.30	R 6 307.35	R 1 337 741.68	R 1 429 085.09
1011969	SS KOTE	R 4 385.80	R 4 381.43	R 4 377.06	R 4 372.68	R 4 362.46	R 5 374.36	R 5 363.23	R 5 352.14	R 5 341.05	R 832 265.15	R 875 575.36
1000719	MM MOLOI	R 4 477.48	R 4 474.59	R 4 469.15	R 4 465.39	R 4 462.89	R 4 746.89	R 4 743.26	R 4 737.77	R 4 732.28	R 729 920.92	R 771 230.62
1012096	IMC EASBY	R 11 652.76	R 11 580.20	R 11 507.63	R 11 435.06	R 11 368.56	R 11 013.77	R 10 941.65	R 10 869.48	R 10 797.32	R 510 015.83	R 611 182.26
5002134	W J HEWITT	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 587 661.54	R 587 661.54
1012160	MATOPI GAME ENTERPRISES TRUST	R 10 994.72	R 10 927.13	R 10 859.54	R 10 791.95	R 10 730.12	R 10 400.84	R 10 333.74	R 10 266.65	R 10 199.55	R 481 526.33	R 577 030.57
1003573	D.C DYKER	R 3 336.20	R 3 331.84	R 3 327.48	R 3 323.11	R 3 319.10	R 3 511.64	R 3 507.28	R 3 502.93	R 3 498.58	R 487 596.45	R 518 254.61
1014723	HC CLOETE	R 9 493.29	R 9 435.08	R 9 376.87	R 9 318.66	R 9 265.36	R 8 989.30	R 8 931.46	R 8 873.62	R 8 815.78	R 418 944.71	R 501 444.13
1003911	MJ MALGAS	R 3 300.94	R 3 391.09	R 3 326.74	R 3 226.34	R 3 562.78	R 3 461.44	R 3 820.12	R 3 684.78	R 3 336.78	R 468 455.61	R 499 566.62
1001684	MOTSHOLE	R 2 765.11	R 2 777.79	R 2 777.67	R 2 773.31	R 2 769.31	R 2 915.03	R 486.88	R 479.63	R 478.19	R 480 610.23	R 498 833.15
1003773	LI VAN DER WESTHUIZEN	R 3 126.72	R 3 121.79	R 3 116.88	R 3 111.96	R 3 107.42	R 3 279.86	R 3 433.70	R 3 445.73	R 3 444.64	R 458 688.32	R 487 877.02
1004132	D GEORGE	R 2 610.17	R 2 606.19	R 2 602.20	R 2 598.23	R 2 594.42	R 2 752.04	R 2 757.15	R 2 753.01	R 2 748.87	R 452 216.04	R 476 238.32
1006176	A TSWELOPELE COMMUNITY CR(VER	R 2 361.65	R 2 358.04	R 2 354.46	R 2 350.86	R 2 347.42	R 2 490.12	R 2 486.38	R 2 482.65	R 2 478.90	R 439 861.91	R 461 572.39
1004435	OK THETHE	R 3 186.79	R 3 180.48	R 3 174.18	R 3 167.88	R 3 162.16	R 3 305.61	R 676.51	R 664.10	R 661.94	R 432 171.83	R 453 351.48
1015802	AJ JORDAAN	R 8 385.33	R 8 333.95	R 8 282.56	R 8 231.18	R 8 184.27	R 7 926.00	R 7 875.10	R 7 824.20	R 7 773.30	R 371 565.58	R 444 381.47
1001698	GR MARTIN	R 2 451.97	R 2 446.53	R 2 449.59	R 2 444.14	R 2 439.07	R 2 550.84	R 2 545.37	R 2 539.88	R 2 534.38	R 415 008.14	R 437 409.91
1004530	KM MELATO	R 2 627.36	R 2 818.44	R 2 813.51	R 2 808.60	R 2 804.07	R 2 952.13	R 2 956.47	R 2 951.56	R 2 946.64	R 409 112.58	R 434 791.36
1015035	G OLIPHANT	R 1 991.26	R 1 991.26	R 1 991.26	R 1 991.26	R 1 991.26	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 389 928.45	R 408 527.62
1015157	A MMITSHANE	R 3 016.98	R 3 015.30	R 3 013.64	R 3 011.97	R 3 010.37	R 3 240.08	R 3 238.33	R 3 236.60	R 3 234.86	R 359 836.36	R 387 834.49
1001202	E SWANEPOL	R 2 625.50	R 2 619.09	R 2 612.68	R 2 606.28	R 2 600.35	R 2 714.90	R 2 708.54	R 2 702.12	R 2 695.71	R 338 774.30	R 362 659.47
5002216	GS GADIPEDI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 354 508.00	R 354 508.00
1011931	IVANCO INV PTY LTD	R 5 175.76	R 5 147.59	R 5 119.42	R 5 091.25	R 5 065.45	R 4 981.88	R 4 953.93	R 4 925.93	R 4 897.93	R 303 806.19	R 349 165.33
1001551	JM GRASS	R 3 099.98	R 3 150.95	R 2 735.16	R 2 657.99	R 2 717.40	R 2 749.02	R 3 084.80	R 2 327.65	R 2 808.96	R 322 731.48	R 348 063.39
1008607	JM KGOROYABOGO	R 2 268.35	R 2 264.75	R 2 261.16	R 2 257.56	R 2 254.11	R 2 388.89	R 2 385.14	R 2 381.40	R 2 377.67	R 325 249.96	R 346 088.99
1016194	A TURNER	R 1 525.43	R 1 525.43	R 1 525.43	R 1 525.43	R 1 525.43	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 330 886.34	R 345 134.45
1004603	I CARELSE	R 3 265.16	R 2 352.72	R 2 920.43	R 3 815.97	R 2 336.02	R 2 451.45	R 2 447.75	R 2 720.21	R 2 796.28	R 315 959.97	R 341 065.96
1015052	JTF LEEUW	R 5 614.51	R 4 673.89	R 4 861.71	R 5 728.22	R 7 138.67	R 5 248.23	R 6 413.25	R 5 302.21	R 8 640.76	R 287 320.16	R 340 941.61
1011958	PE VAN ROOYEN	R 6 112.53	R 6 074.79	R 6 037.04	R 5 999.29	R 5 964.71	R 5 783.42	R 5 745.94	R 5 708.42	R 5 670.89	R 282 780.28	R 335 877.31
1012870	S MAHLAOLA	R 1 908.77	R 1 907.09	R 1 905.43	R 1 903.76	R 1 902.16	R 2 037.55	R 2 035.82	R 2 034.08	R 2 032.34	R 315 602.11	R 333 269.11
1003521	BG MOKWA	R 2 192.70	R 2 188.00	R 2 183.28	R 2 178.58	R 2 174.27	R 2 268.14	R 859.54	R 849.03	R 851.78	R 307 098.74	R 322 844.06
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 320 531.56	R 320 531.56
1007654	MG KGOSIENG	R 1 905.15	R 1 901.19	R 1 897.24	R 1 893.28	R 1 889.51	R 1 985.39	R 1 981.29	R 1 977.21	R 1 973.13	R 302 196.09	R 319 599.48
1007589	A JAKWA	R 1 906.36	R 1 902.29	R 1 898.23	R 1 894.16	R 1 890.28	R 1 985.23	R 1 980.97	R 1 976.77	R 1 972.58	R 299 630.21	R 317 037.08
1004103	K.C MOJANAGA	R 1 184.94	R 1 184.94	R 1 184.94	R 1 184.94	R 1 184.94	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 299 114.86	R 310 182.64
1002046	I GOLODA	R 2 174.61	R 2 372.12	R 2 165.63	R 2 167.53	R 1 971.56	R 25 222.82	R 5 049.91	R 3 374.47	R 3 579.52	R 257 561.19	R 305 639.36
1006503	MONTSHABATHO (PROK) OJ	R 1 369.54	R 1 368.94	R 1 368.33	R 1 367.72	R 1 367.16	R 1 473.27	R 1 472.64	R 1 472.03	R 1 471.42	R 291 474.16	R 304 205.21
1002958	JA VAN NIEKERK	R 2 158.49	R 2 154.31	R 2 148.01	R 2 148.10	R 2 151.25	R 2 218.23	R 2 221.65	R 2 215.46	R 2 228.48	R 281 969.28	R 301 613.26
1007806	GS MOTLHALE	R 1 962.82	R 1 958.92	R 1 955.01	R 1 951.12	R 1 947.40	R 2 048.73	R 2 044.72	R 2 040.69	R 2 036.67	R 282 061.16	R 300 007.24
1001833	J DIBAKWANE	R 1 921.90	R 1 918.97	R 1 914.36	R 2 105.76	R 2 103.15	R 2 006.78	R 2 194.75	R 2 190.18	R 2 185.61	R 279 920.22	R 298 461.68
1016323	M COETZEE	R 1 672.57	R 1 672.57	R 1 672.57	R 1 672.57	R 1 672.57	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 270 014.17	R 285 636.62
1003761	FM PETERSEN	R 2 498.62	R 2 549.87	R 2 603.21	R 2 352.04	R 2 346.09	R 2 551.28	R 2 883.82	R 2 829.57	R 3 625.09	R 259 452.27	R 283 691.86
1006262	D MEDUPE	R 1 838.69	R 1 834.79	R 1 830.88	R 1 826.98	R 1 823.27	R 1 914.03	R 1 910.02	R 1 905.99	R 1 901.97	R 259 790.25	R 276 576.87
1006379	TM MARUMO	R 1 185.93	R 1 185.10	R 1 185.10	R 1 184.68	R 1 184.31	R 1 276.75	R 1 276.33	R 1 275.92	R 1 275.52	R 263 155.16	R 274 185.21
1006254	SD MOCHANE	R 2 037.65	R 2 030.82	R 2 023.98	R 2 017.15	R 2 010.56	R 2 083.20	R 2 076.07	R 2 068.92	R 2 061.78	R 250 400.39	R 268 810.52
1008906	GC KOBOEKOE	R 1 749.94	R 1 746.35	R 1 742.76	R 1 739.16	R 1 735.72	R 1 826.37	R 1 822.63	R 1 818.89	R 1 815.16	R 243 411.30	R 259 408.28
5002161	KS MOSES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 258 165.11	R 258 165.11
1009184	NM MAHAPA	R 1 756.30	R 1 752.39	R 1 748.50	R 1 744.59	R 1 740.88	R 1 824.62	R 1 820.61	R 1 816.58	R 1 812.55	R 240 905.71	R 256 922.73
1004588	M SETLHODI	R 1 804.42	R 1 801.22	R 1 798.00	R 1 799.07	R 1 796.17	R 1 877.44	R 545.49	R 539.23	R 532.98	R 244 155.23	R 256 649.25
1002759	JA VAN NIEKERK	R 2 130.14	R 2 122.00	R 2 111.75	R 2 359.69	R 2 393.37	R 2 247.08	R 2 238.50	R 2 358.39	R 2 480.36	R 234 006.22	R 254 447.50
1003898	D.J RAPOO	R 1 335.38	R 1 339.67	R 1 338.00	R 1 336.34	R 1 334.73	R 1 421.82	R 1 420.07	R 1 421.82	R 1 420.07	R 239 709.50	R 252 077.40

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 BALAN
1011581	LP SAKU	R 2 233.25	R 2 236.21	R 2 238.33	R 2 241.31	R 2 244.76	R 2 330.00	R 774.04	R 760.72	R 755.39	R 234 779.63	R 250 593.64
1009668	MI MATLE	R 1 630.95	R 1 628.61	R 1 626.24	R 1 623.90	R 1 621.66	R 1 722.20	R 1 719.76	R 1 717.33	R 1 714.91	R 231 286.06	R 246 291.62
1005708	AAP VAN WYK	R 1 904.85	R 1 900.49	R 1 896.13	R 1 891.76	R 1 887.75	R 1 958.47	R 1 954.11	R 1 949.77	R 1 945.42	R 228 649.32	R 245 938.07
1015056	MH HUNT	R 3 116.62	R 2 945.85	R 2 959.14	R 2 972.48	R 2 956.99	R 3 126.90	R 2 962.58	R 3 016.79	R 2 963.76	R 217 957.67	R 244 978.78
1000886	ML VAN WYK	R 1 499.22	R 1 498.71	R 1 498.20	R 1 497.68	R 1 497.24	R 1 600.66	R 1 598.93	R 1 597.18	R 1 597.97	R 228 968.41	R 242 854.20
1012871	S MAHLAOLA	R 1 847.18	R 1 841.94	R 1 836.71	R 1 831.46	R 1 826.61	R 1 888.39	R 1 883.10	R 1 877.84	R 1 872.57	R 223 113.63	R 239 819.43
1004610	RM OLIPHANT (PROK)	R 950.78	R 950.26	R 949.75	R 949.24	R 948.74	R 1 021.34	R 324.42	R 323.01	R 321.58	R 231 418.81	R 238 157.93
1002952	JA VAN NIEKERK	R 3 044.35	R 3 029.33	R 3 009.34	R 3 579.19	R 2 980.66	R 2 924.73	R 2 909.95	R 2 895.11	R 2 880.26	R 210 531.13	R 237 784.05
1002678	CAD HEESE	R 1 611.61	R 1 606.44	R 1 601.27	R 1 596.10	R 1 591.47	R 1 622.50	R 1 617.53	R 1 612.50	R 1 607.47	R 222 736.32	R 237 203.21
5002158	G NEL	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 236 893.63	R 236 893.63
1007667	SB MOEKETSI	R 1 522.05	R 1 518.10	R 1 514.14	R 1 510.18	R 1 506.41	R 1 569.71	R 1 565.62	R 1 561.53	R 1 557.44	R 222 200.78	R 236 025.96
5002159	O P ELIAS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 235 365.87	R 235 365.87
1010015	F LOTSHE	R 1 548.62	R 1 546.28	R 1 543.91	R 1 541.57	R 1 539.33	R 1 632.86	R 1 630.44	R 1 628.00	R 1 625.58	R 221 112.20	R 235 348.79
1011983	LJ JANSE VAN VUUREN	R 4 083.03	R 4 058.35	R 4 033.66	R 4 008.98	R 3 986.37	R 3 874.60	R 3 850.10	R 3 825.57	R 3 801.03	R 198 820.63	R 234 342.32
1011999	RW ZIEGLER FAMILY TRUST	R 4 420.06	R 4 392.48	R 4 364.89	R 4 337.31	R 4 312.04	R 4 175.53	R 4 148.06	R 4 120.64	R 4 093.22	R 195 296.82	R 233 661.05
1006649	KL SMOUS	R 1 641.78	R 1 637.01	R 1 632.24	R 1 627.47	R 1 622.91	R 1 687.06	R 1 682.17	R 1 677.20	R 1 672.26	R 215 954.76	R 230 834.86
1009487	KG DIPHATSE	R 1 589.47	R 1 585.52	R 1 581.55	R 1 577.60	R 1 573.83	R 1 642.85	R 1 638.77	R 1 634.68	R 1 630.59	R 216 323.43	R 230 778.29
1009220	N TYIWA	R 1 601.37	R 1 597.42	R 1 593.46	R 1 589.51	R 1 585.74	R 1 655.77	R 1 651.68	R 1 647.60	R 1 643.51	R 214 128.98	R 228 695.04
1012787	LTK MOKOROANE	R 1 758.94	R 1 756.06	R 1 753.16	R 1 751.12	R 1 748.62	R 1 805.33	R 1 804.48	R 1 802.69	R 1 797.21	R 212 502.96	R 228 480.57
1001939	PAVD BURGER	R 902.50	R 902.50	R 902.50	R 902.50	R 902.50	R 979.31	R 979.31	R 979.31	R 979.31	R 219 212.53	R 227 642.27
1007554	MOCUMI T2086/1997	R 1 517.53	R 1 512.76	R 1 508.00	R 1 503.22	R 1 498.66	R 1 552.22	R 1 547.33	R 1 542.37	R 1 537.43	R 211 889.63	R 225 609.15
1007365	K CHUPIISO	R 1 441.23	R 1 437.64	R 1 434.04	R 1 430.45	R 1 427.00	R 1 491.36	R 1 487.62	R 1 483.88	R 1 480.15	R 212 412.89	R 225 526.26
1003694	IJ WYLBACH	R 1 789.67	R 1 682.07	R 1 871.24	R 1 848.14	R 1 918.71	R 1 904.35	R 774.44	R 731.04	R 767.28	R 208 582.03	R 224 868.97
1007749	M RATIKOANE	R 1 500.65	R 1 496.69	R 1 492.73	R 1 488.77	R 1 485.00	R 1 546.46	R 1 542.37	R 1 538.29	R 1 534.21	R 211 163.63	R 224 788.80
1004620	PT DU PREEZ	R 4 158.55	R 4 719.53	R 2 748.94	R 2 588.56	R 2 461.42	R 2 367.88	R 1 340.67	R 2 515.20	R 3 723.34	R 196 253.66	R 222 877.75
1005778	JP VAN STADEN	R 2 203.98	R 2 194.47	R 2 184.96	R 2 175.45	R 2 166.62	R 2 182.24	R 2 172.68	R 2 163.09	R 2 153.52	R 203 132.41	R 222 729.42
1016274	KA MLAMBO	R 2 400.12	R 2 410.56	R 2 457.16	R 2 547.23	R 2 390.11	R 2 452.00	R 1 071.33	R 1 078.15	R 1 124.56	R 202 625.75	R 220 556.97
1012307	PROVINCIAL GOVERNMENT OF NORTHERN CA	R 3 427.15	R 3 407.12	R 3 387.09	R 3 367.06	R 3 348.71	R 3 268.53	R 3 248.62	R 3 228.70	R 3 208.78	R 189 063.56	R 218 955.32
1011661	DL SEETELO	R 1 062.91	R 1 071.55	R 1 071.04	R 1 070.52	R 1 070.03	R 1 152.95	R 1 152.41	R 1 151.88	R 1 151.34	R 207 152.94	R 217 107.57
1003334	TB BODIGELO	R 2 261.27	R 2 561.44	R 3 065.09	R 2 180.97	R 2 255.37	R 3 094.33	R 2 082.61	R 1 963.05	R 3 304.24	R 193 593.92	R 216 362.29
1008024	PK MOTSEOKAE	R 1 385.17	R 1 381.26	R 1 377.36	R 1 373.46	R 1 369.73	R 1 421.91	R 1 417.89	R 1 413.86	R 1 409.84	R 203 378.73	R 215 929.21
1003748	T KHANYEZA	R 2 649.87	R 1 842.85	R 1 852.19	R 1 861.53	R 1 871.38	R 1 936.24	R 715.68	R 753.20	R 226.17	R 202 083.96	R 215 793.07
1006811	LM DLAMINI	R 1 514.69	R 1 510.42	R 1 506.14	R 1 501.87	R 1 497.78	R 1 557.20	R 1 552.77	R 1 548.33	R 1 543.91	R 201 485.68	R 215 218.79
1012275	AGRIVAN FARMING PTY LTD	R 3 884.13	R 3 860.67	R 3 837.22	R 3 813.77	R 3 792.45	R 3 670.48	R 3 647.34	R 3 624.20	R 3 601.07	R 180 537.31	R 214 268.64
1002419	M LERATONG CASH & CARRY M	R 1 650.83	R 1 650.33	R 1 649.83	R 1 657.10	R 1 663.61	R 1 673.26	R 1 684.71	R 1 677.82	R 1 670.95	R 196 459.16	R 211 437.60
1200546	CHS VENTER	R -	R -	R -	R -	R -	R -	R 1 746.56	R 1 829.97	R 1 825.62	R 203 402.53	R 208 804.68
1012114	CONGREGATION OF THE SISTERS OF NAZARETH	R 4 093.46	R 4 067.63	R 4 041.80	R 4 015.97	R 3 992.29	R 3 861.86	R 3 836.13	R 3 810.44	R 3 784.75	R 172 162.64	R 207 666.97
1016608	AJP WILLERS	R 1 083.58	R 1 083.58	R 1 083.58	R 1 083.58	R 1 083.58	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 197 361.98	R 207 483.04
1003722	PJ TSIKWE	R 1 912.52	R 1 925.06	R 1 919.83	R 1 878.09	R 1 913.79	R 1 930.19	R 1 356.56	R 1 072.13	R 7 864.19	R 183 311.90	R 205 084.26
1006152	GS NIEUWOUDT	R 1 461.88	R 1 456.33	R 1 450.78	R 1 445.22	R 1 440.32	R 1 433.83	R 1 428.57	R 1 423.25	R 1 417.93	R 191 732.15	R 204 690.26
1015057	LJ DE LA REY IMANNEUL GASTEHUIS	R 3 061.82	R 3 045.72	R 3 029.61	R 3 013.50	R 2 998.74	R 2 957.09	R 2 941.06	R 2 925.05	R 2 909.03	R 177 715.78	R 204 597.40
1008027	J NDUMILE	R 1 380.98	R 1 376.96	R 1 372.96	R 1 368.94	R 1 365.12	R 1 415.86	R 1 411.70	R 1 407.55	R 1 403.42	R 191 153.90	R 203 657.39
1006426	MM CINDI	R 1 232.83	R 1 229.23	R 1 225.64	R 1 222.04	R 1 218.59	R 1 265.22	R 1 261.48	R 1 257.74	R 1 254.01	R 192 017.35	R 203 184.13
1008306	M M MOEKETSI	R 1 416.86	R 1 412.91	R 1 408.94	R 1 404.99	R 1 401.22	R 1 455.57	R 1 451.47	R 1 447.39	R 1 443.31	R 189 624.02	R 202 466.68
1003689	J KUBOEKAE	R 1 598.56	R 1 593.84	R 1 589.14	R 1 584.44	R 1 580.11	R 1 626.04	R 1 626.03	R 1 621.34	R 1 616.66	R 187 585.85	R 202 022.01
1006736	HO KGADIETE	R 1 342.71	R 1 338.71	R 1 334.69	R 1 330.69	R 1 326.86	R 1 374.35	R 1 370.18	R 1 366.04	R 1 361.90	R 189 621.41	R 201 767.54
1200228	MA PHETLHU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 201 530.97	R 201 530.97
1002734	WF BERGH	R 823.52	R 823.52	R 823.52	R 823.52	R 823.52	R 893.61	R 893.61	R 893.61	R 893.61	R 193 792.75	R 201 484.79
1007434	SE MOTSHABI	R 1 279.14	R 1 275.18	R 1 271.23	R 1 267.27	R 1 263.50	R 1 306.10	R 1 302.01	R 1 297.92	R 1 293.84	R 189 119.50	R 200 675.69
1006443	MG NNELANG	R 1 412.00	R 1 408.03	R 1 404.08	R 1 400.13	R 1 396.36	R 1 450.28	R 1 446.20	R 1 442.11	R 1 438.03	R 187 559.50	R 200 356.72



## 7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

### NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	12 318	12 834	12 840	13 133	10 133	43 199	40 646	-	145 104		
Bulk Water	0200	2 165	4 932	4 665	3 553	4 465	12 406	14 231	92 398	138 814		
PAYE deductions	0300	-	-	-	-	-	-	-	-	-		
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-		
Pensions / Retirement deductions	0500	-	-	-	953	937	-	-	-	1 890		
Loan repayments	0600	-	-	-	-	-	-	-	-	-		
Trade Creditors	0700	351	504	634	635	1 286	(220)	868	1 609	5 665		
Auditor General	0800	470	1 051	1 377	619	432	424	554	323	5 249		
Other	0900	-	-	-	-	-	-	-	-	-		
Medical Aid deductions	0950	-	-	-	-	453	-	-	-	453		
<b>Total By Customer Type</b>	<b>1000</b>	<b>15 304</b>	<b>19 321</b>	<b>19 517</b>	<b>18 893</b>	<b>17 705</b>	<b>55 809</b>	<b>56 299</b>	<b>94 329</b>	<b>297 175</b>	<b>-</b>	

As of 30<sup>th</sup> November 2025, creditors ageing analysis had a balance of **R297.2 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 reasons for a huge balance is non-payment of creditors because of cash constraints.

### 7.1 Top 10 Creditors

Creditors	Balance
BULK ELECTRICITY 8468618896	-R 145 104 131.00
VAALHARTS WATER	-R 138 813 738.00
AUDITOR GENERAL	-R 5 249 457.00
PENSION FUND	R 1 889 719.00
COMPENSATION COMM	-R 1 659 067.31
BUSINESS CONNEXION	-R 1 154 503.99
MEGA WATER CHEM	-R 480 872.50
MEDICAL AID	R 453 065.00
NEP CONSULTING ENGINEERS PTY LTD	-R 277 080.72
SMEC	-R 262 538.79
<b>Total</b>	<b>-R 290 658 605.31</b>

## 8. Investment portfolio analysis

Below is a table that details the investments as of 30<sup>th</sup> November 2025.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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 Supporting Table SC5 displays the council's investments portfolio and the municipality does its investment quarterly.

## 9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		69 243	70 612	70 612	598	31 548	29 422	2 126	7.2%	70 612
Equitable Share		65 001	66 283	66 283	-	27 618	27 618	0	0.0%	66 283
Expanded Public Works Programme Integrated Grant		1 242	1 329	1 329	598	930	554	376	67.9%	1 329
Local Government Financial Management Grant		3 000	3 000	3 000	-	3 000	1 250	1 750	140.0%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	1 500	1 500	-	961	625	336	53.7%	1 500
Capacity Building and Other Grants		-	1 500	1 500	-	961	625	336	53.7%	1 500
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		2 948	3 500	3 500	-	1 030	1 458	(428)	-29.3%	3 500
Specify (Add grant description)		2 948	3 500	3 500	-	1 030	1 458	(428)	-29.3%	3 500
<b>Other grant providers:</b>		1 239	1 250	1 250	-	625	521	104	20.0%	1 250
Education Training and Development Practices SETA		65	-	-	-	-	-	-	-	-
National Library South Africa		1 174	-	-	-	625	-	625	-	-
Northern Cape Arts and Cultural		-	1 250	1 250	-	-	521	(521)	-100.0%	1 250
Post Retirement Benefit		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	73 429	76 862	76 862	598	34 164	32 026	2 138	6.7%	76 862
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		71 924	32 601	32 601	3 127	21 284	13 584	7 700	56.7%	32 601
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		22 197	12 641	12 641	-	3 000	5 267	(2 267)	-43.0%	12 641
Regional Bulk Infrastructure Grant		25 306	9 960	9 960	3 127	10 284	4 150	6 134	147.8%	9 960
Water Services Infrastructure Grant		24 421	10 000	10 000	-	8 000	4 167	3 833	92.0%	10 000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		2 252	-	-	-	-	-	-	-	-
Specify (Add grant description)		2 252	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	74 176	32 601	32 601	3 127	21 284	13 584	7 700	56.7%	32 601
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	147 605	109 463	109 463	3 725	55 448	45 610	9 839	21.6%	109 463

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
<b>Grants and Subsidies</b>						
<b>Operational</b>						
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	930 000.00	872 320.21	872 320.21	456 679.79	66%
Local Government Financial Management Grant	3 000 000.00	3 000 000.00	347 090.31	357 395.93	2 642 604.07	12%
<i>Capacity Building and Other Grants</i>	1 500 000.00	960 776.84	476 751.02	548 263.67	951 736.33	37%
<i>FBDM (Operational)</i>	3 500 000.00	1 030 480.00	2 996 415.52	3 874 877.85	374 877.85	111%
<i>Northern Cape Arts and Cultural</i>	1 250 000.00	625 000.00	532 699.27	535 624.27	714 375.73	43%
<b>Sub-Total</b>	<b>76 862 000.00</b>	<b>34 164 256.84</b>	<b>32 843 276.33</b>	<b>33 806 481.93</b>	<b>43 055 518.07</b>	<b>44%</b>
<b>Capital</b>						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	580 000.00	667 000.00	11 974 000.00	22%
Water Services Infrastructure Grant	10 000 000.00	8 000 000.00	4 994 975.72	6 328 305.93	3 671 694.07	79%
Regional Bulk Infrastructure Grant	9 960 000.00	10 284 005.86	4 462 391.83	5 131 750.60	4 828 249.40	50%
<b>Sub-Total</b>	<b>32 601 000.00</b>	<b>21 284 005.86</b>	<b>10 037 367.55</b>	<b>12 127 056.53</b>	<b>20 473 943.47</b>	<b>57%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>109 463 000.00</b>	<b>55 448 262.70</b>	<b>42 880 643.88</b>	<b>45 933 538.46</b>	<b>63 529 461.54</b>	<b>83%</b>

It can then be noted that a total of **R55.4 million** was received to date for both operational and capital grants, from the total received **R45.88 million** (VAT Inc) is committed or spent to date which translates into **83%** spent on grants and subsidies on both Conditional and Unconditional Grants when compared to the funds received to date.

The following conditional grants managed to spend **41.7%** and above as at the end of November:

- i. Expanded Public Work Programme Integrated Grant
- ii. Regional Bulk Infrastructure Grant
- iii. Water Services Infrastructure Grant
- iv. FBDM(Operational)
- v. Northern Cape Arts and Culture

Municipality needs to improve on spending on the following Grant

- i. Local Government Financial Management Grant
- ii. AFS Support Grant (Audit readiness)
- iii. Municipal Infrastructure Grant

This shows that the municipality will be able 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 - M05 November

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	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 615	3 563	3 563	294	1 471	1 485	(14)	-1%	3 563
Pension and UIF Contributions		517	535	535	44	221	223	(2)	-1%	535
Medical Aid Contributions		82	78	78	8	42	33	9	28%	78
Motor Vehicle Allowance		584	585	585	49	243	244	(1)	0%	
Cellphone Allowance		480	509	509	41	210	212	(2)	-1%	509
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		585
<b>Sub Total - Councillors</b>		<b>5 278</b>	<b>5 270</b>	<b>5 270</b>	<b>436</b>	<b>2 185</b>	<b>2 196</b>	<b>(11)</b>	<b>0%</b>	<b>5 270</b>
<b>% increase</b>	4		<b>-0.2%</b>	<b>-0.2%</b>						<b>-0.2%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		1 959	3 467	3 467	182	971	1 445	(474)	-33%	3 467
Pension and UIF Contributions		133	250	250	13	59	104	(45)	-44%	250
Medical Aid Contributions		71	136	136	8	40	57	(16)	-29%	136
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		112	264	264	120	120	110	10	9%	264
Motor Vehicle Allowance		755	1 026	1 026	52	262	427	(165)	-39%	1 026
Cellphone Allowance		17	54	54	5	6	23	(16)	-73%	54
Housing Allowances		-	154	154	-	-	64	(64)	-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	34	69	(35)	-51%	165
Acting and post related allowance		106	106	106	-	18	44	(26)	-60%	106
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 236</b>	<b>5 622</b>	<b>5 622</b>	<b>386</b>	<b>1 510</b>	<b>2 343</b>	<b>(833)</b>	<b>-36%</b>	<b>5 622</b>
<b>% increase</b>	4		<b>73.7%</b>	<b>73.7%</b>						<b>73.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		33 386	39 111	39 111	3 060	15 122	16 296	(1 175)	-7%	39 111
Pension and UIF Contributions		6 580	7 352	7 352	604	2 983	3 063	(80)	-3%	7 352
Medical Aid Contributions		2 547	2 815	2 815	224	1 102	1 173	(71)	-6%	2 815
Overtime		792	612	612	-	573	255	318	125%	612
Performance Bonus		2 850	3 688	3 688	2 976	3 081	1 536	1 544	100%	3 688
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		126	138	138	12	39	58	(19)	-32%	138
Housing Allowances		79	81	81	10	42	34	8	23%	81
Other benefits and allowances		428	428	428	35	181	178	3	2%	428
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		257	-	-	-	-	-	-		-
Post-retirement benefit obligations		695	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		36	50	50	-	10	21	(11)	-54%	50
In kind benefits		-	100	100	-	-	42	(42)	-100%	100
<b>Sub Total - Other Municipal Staff</b>		<b>47 775</b>	<b>54 375</b>	<b>54 375</b>	<b>6 921</b>	<b>23 131</b>	<b>22 656</b>	<b>475</b>	<b>2%</b>	<b>54 375</b>
<b>% increase</b>	4		<b>13.8%</b>	<b>13.8%</b>						<b>13.8%</b>
<b>Total Parent Municipality</b>		<b>56 289</b>	<b>65 267</b>	<b>65 267</b>	<b>7 743</b>	<b>26 827</b>	<b>27 195</b>	<b>(368)</b>	<b>-1%</b>	<b>65 267</b>
<b>% increase</b>	4		<b>16.0%</b>	<b>16.0%</b>						<b>16.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>51 011</b>	<b>59 997</b>	<b>59 997</b>	<b>7 307</b>	<b>24 641</b>	<b>24 999</b>	<b>(357)</b>	<b>-1%</b>	<b>59 997</b>

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 **R7.7 million** from a total original budget of **R65.3 million**. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to **R26.8 million** which is **1%** below the projected budget for this current month when compared to our year-to-date budget which amounts to **R27.2 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 - M05 November

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	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
<b>Cash Receipts By Source</b>																
Property rates		2 236	1 697	364	1 035	250	763	763	763	763	763	763	(1 007)	9 150	9 571	9 992
Service charges - Electricity revenue		1 151	2 135	1 185	1 859	1 202	973	973	973	973	973	973	(1 696)	11 675	12 212	12 749
Service charges - Water revenue		101	126	119	112	107	271	271	271	271	271	271	1 063	3 255	3 404	3 554
Service charges - Waste Water Management		20	33	39	40	57	489	489	489	489	489	489	2 745	5 865	6 135	6 405
Service charges - Waste Management		100	102	94	91	71	368	368	368	368	368	368	1 748	4 413	4 616	4 819
Rental of facilities and equipment		-	-	-	-	-	27	27	27	27	27	27	161	321	336	351
Interest earned - external investments		-	-	-	-	-	31	31	31	31	31	31	186	373	390	407
Interest earned - outstanding debtors		14	388	67	101	39	1 662	1 662	1 662	1 662	1 662	1 662	9 364	19 946	20 864	21 782
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		28 061	4 332	-	1 173	598	6 405	6 405	6 405	6 405	6 405	6 405	4 267	76 862	70 668	73 820
Other revenue		94	71	376	78	45	212	212	212	212	212	212	607	2 544	12 081	11 784
<b>Cash Receipts by Source</b>		<b>31 777</b>	<b>8 885</b>	<b>2 245</b>	<b>4 490</b>	<b>2 368</b>	<b>11 200</b>	<b>11 200</b>	<b>11 200</b>	<b>11 200</b>	<b>11 200</b>	<b>11 200</b>	<b>17 437</b>	<b>134 404</b>	<b>140 277</b>	<b>145 663</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 328	4 239	3 590	3 000	3 127	2 717	2 717	2 717	2 717	2 717	2 717	(4 984)	32 601	33 434	35 691
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm 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	4	6	2	1	2	2	2	2	2	2	(6)	25	26	27
VAT Control (receipts)		-	-	-	-	-	958	958	958	958	958	958	5 750	11 500	12 029	12 558
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>39 111</b>	<b>13 128</b>	<b>5 841</b>	<b>7 492</b>	<b>5 496</b>	<b>14 878</b>	<b>14 878</b>	<b>14 878</b>	<b>14 878</b>	<b>14 878</b>	<b>14 878</b>	<b>18 197</b>	<b>178 530</b>	<b>185 766</b>	<b>193 940</b>
<b>Cash Payments by Type</b>																
Employee related costs		4 422	4 263	4 124	4 525	7 307	5 000	5 000	5 000	5 000	5 000	5 000	5 357	59 997	62 757	65 518
Remuneration of councillors		438	438	438	437	436	439	439	439	439	439	439	450	5 270	5 513	5 755
Interest		-	-	-	-	-	50	50	50	50	50	50	300	600	628	655
Bulk purchases - Electricity		-	-	-	-	-	2 083	2 083	2 083	2 083	2 083	2 083	12 500	25 000	26 150	27 301
Acquisitions - water & other inventory		1 844	856	1 029	804	517	292	292	292	292	292	292	(3 300)	3 500	3 661	3 822
Contracted services		633	650	1 217	1 096	248	1 357	1 357	1 357	1 357	1 357	1 357	4 296	16 283	14 115	14 736
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		1 323	1 517	1 778	1 192	1 019	1 719	1 719	1 719	1 719	1 719	1 719	3 483	20 623	20 210	21 099
<b>Cash Payments by Type</b>		<b>8 660</b>	<b>7 724</b>	<b>8 586</b>	<b>8 054</b>	<b>9 527</b>	<b>10 939</b>	<b>10 939</b>	<b>10 939</b>	<b>10 939</b>	<b>10 939</b>	<b>10 939</b>	<b>23 087</b>	<b>131 274</b>	<b>133 032</b>	<b>138 886</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		4 113	1 921	1 094	4 064	392	3 006	3 006	3 006	3 006	3 006	3 006	6 452	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	6 139	12 279	12 844	13 409
<b>Total Cash Payments by Type</b>		<b>12 773</b>	<b>9 645</b>	<b>9 680</b>	<b>12 118</b>	<b>9 919</b>	<b>14 969</b>	<b>14 969</b>	<b>14 969</b>	<b>14 969</b>	<b>14 969</b>	<b>14 969</b>	<b>35 678</b>	<b>179 628</b>	<b>182 807</b>	<b>191 563</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>																
Cash/cash equivalents at the month/year beginning:		1 414	27 751	31 234	27 396	22 769	18 346	18 254	18 163	18 071	17 980	17 888	17 797	1 414	316	3 275
Cash/cash equivalents at the month/year end:		27 751	31 234	27 396	22 769	18 346	18 254	18 163	18 071	17 980	17 888	17 797	316	316	3 275	5 651

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 **R5.5 million** and cash payment for the month amounts to **R9.9 million** and this resulted in net increase in cash held amounting to **- R4.4 million** with cash and cash equivalent of **R22.8** at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of **R18.3 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.

There is no expenditure for the month of November and the year-to-date actual amounts to **R4.9 million** of the budgeted **R10 million**

**NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05**

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
<b>R thousands</b>										
1										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		17 543	10 000	10 000	-	4 995	4 167	(828)	-19.9%	10 000
Water Supply Infrastructure		17 543	10 000	10 000	-	4 995	4 167	(828)	-19.9%	10 000
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works		17 543	10 000	10 000	-	4 995	4 167	(828)	-19.9%	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								-		
<b>Total Capital Expenditure on renewal of existing assets</b>	1	17 543	10 000	10 000	-	4 995	4 167	(828)	-19.9%	10 000

### **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 indigent registration is still a challenge as our residents are not coming to the municipality to update their information.
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 for electricity

## 15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2 - Monthly		Notes/Comments	
<p><b>National Treasury</b>  <b>Municipal Debt Relief</b>  <b>MFMA Circular No. 124</b>  <b>Municipal Finance Management Act No. 56 of 2003</b></p> <p><b>Northern Cape Provincial Treasury</b></p>			
<p><b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b></p> <p><b>Period</b> <input type="text" value="Nov/25"/> <input type="text" value="2025/26"/></p> <p><b>National Financial Year</b> <input type="text" value="NC003"/></p> <p><b>Demarcation Code of Municipality being assessed</b> <input type="text" value="Francois Baard"/></p> <p><b>District</b> <input type="text" value="Magareng"/></p> <p><b>Demarcation Description</b> <input type="text" value="Magareng"/></p>			
<p>I, <b>Francis Coetzee</b>, 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:</p>			
Municipal Debt Relief Conditions (Monthly reporting)		Choose from drop down list	
<b>6.3 - 6.22</b>	<b>Maintaining the Eskom and bulk water current account –</b> (Select account for the period if the account meets the audit for a single month's consumption)		
6.3.2	- 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>	<input type="text" value="No"/>	The municipality did not make payment to bulk water current account for the month of November 2025.
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 Entry within 1 day of making any such payment (in PDF format via the GoMuni Upload Portal) upon receipt of the invoice?	<input type="text" value="Yes"/>	The municipality submitted the bulk water and electricity invoices on GoMuni.
6.3.2	- 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 Entry?	<input type="text" value="Yes"/>	
6.3.1	- 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 any component that may be due in terms of a payment arrangement of "new arrears" (March 2023 and / or subsequent current accounts) up to the date of NT approval of the application.</i>	<input type="text" value="No"/>	The municipality did not make any payment to bulk Electricity current account for the month of November 2025.
6.3.2	- 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) upon receipt of the invoice?	<input type="text" value="Yes"/>	The municipality submitted the bulk water and electricity invoices on GoMuni.
6.3.4	- 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?	<input type="text" value="No"/>	No payment was made for November.
6.4	<b>Compliance with a funded MTRREF –</b> (Choose from drop down list the MTRREF assessed)		
6.4.1	- Is the municipality's MTRREF funded and aligning to the National Treasury's Budget Funding Guidelines - <i>(refer to condition 6.4.1.1 for details)</i> ?	<input type="text" value="2025/26 Approved MTRREF"/>	The municipality's MTRREF is unfunded, a funding plan was tabled to council.
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance of the Municipal Budget and Reporting Regulations)?	<input type="text" value="No"/>	
6.4.1	- 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)?	<input type="text" value="Yes"/>	The municipality made provision for debt impairment as per the Annual Financial Statement of 30 June 2023/24.
6.4.1	<i>Note - For revenue, if the municipality during the preceding 12 months only managed to collect 80% per cent of its revenue (also property rates and other payments relating with the revenue), collection level (percentage to the one cent of the 2023/24 MTRREF revenue) must be shown in the annual report. If the municipality meets the requirement to "improve" the collection level, the municipality must provide the improvement in the annual report. The improvement must be reported in the item "No".</i>		
6.4.1	- Has the municipality made adequate provision for depreciation (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)?	<input type="text" value="Yes"/>	The municipality made provision for debt depreciation as per the Annual Financial Statement of 30 June 2023/24.
6.4.2	- If the municipality's MTRREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTRREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2023)?	<input type="text" value="Yes"/>	The municipality's MTRREF is unfunded, a funding plan was tabled to council and submitted on GoMuni.
6.4.2	<i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the FRP must assess whether the existing FRP (priorities) will give effect to a funded MTRREF. If not, the FRP requires strengthening.</i>		
6.4.2	- If the municipality's MTRREF 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 MTRREF 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 2023)?	<input type="text" value="No"/>	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
6.4.2	<i>Note - Only if the municipality does not have an FRP may "No/A" be selected from the dropdown list.</i>		
6.4.2	- 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.)?	<input type="text" value="Yes"/>	
6.5	<b>Cost reflective tariffs –</b> (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 58 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTRREF submissions with effect from the tabling of the 2023/24 MTRREF?	<input type="text" value="Yes"/>	The municipality submitted the cost reflective tariff on GoMuni.
6.6	<b>Electricity and water as collectible tools –</b> Has the municipality, with effect from the tabling of the 2023/24 MTRREF, 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?	<input type="text" value="No"/>	We still have tenant accounts
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?	<input type="text" value="Yes"/>	In some instances you find that indigent households are blocked.
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as 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>	<input type="text" value="No"/>	No restriction devices for water. Technical services can not restrict water meters. Faulty meters and straight connections are a lot for water.
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 (initially 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 narrative the indigent information in the required 1/2 column.</i>	<input type="text" value="No"/>	No restriction devices for water. We can block prepaid meters.
6.6	<i>Supervising authority: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTRREF related budget policies and by-laws demonstrate compliance with paragraph 6.6.</i>		
6.7	<b>Maintaining a minimum average quarterly collection of property rates and services charges –</b>		
6.7.1	- Has the municipality achieved a minimum of 80 percent average quarterly collection of property rates and services 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?	<input type="text" value="Not yet end of quarter"/>	The municipality collected 13% for the month of November.
6.7.2	<i>Note - although the norm and standard for collection (MFMA Circular No. 72) is a 50 per cent threshold, municipalities under the supervision of the National Treasury and/or provincial treasury must adhere to the 80 per cent threshold.</i>		
6.7.2	- If the response to 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?	<input type="text" value="Yes"/>	ikhubung is 70% revenue base
6.7.2	- 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 area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed due to the reason(s) for the failure?	<input type="text" value="Yes"/>	Technical can not restrict water meter. Area with prepaid water is blocked on the prepaid system
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?	<input type="text" value="Yes"/>	Applied for RT29 transversal contract and grant
6.7.4	- Has the municipality adopted a policy to install a new electricity connection in the demarcated area with effect the 2023/24 MTRREF with a smart pre-paid meter?	<input type="text" value="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?	<input type="text" value="Yes"/>	
6.8	<b>Municipality's Completeness of the revenue base –</b>		
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?	<input type="text" value="No"/>	There are misalignments and are working to correct with the new GVR
6.8.1	- If the response to 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <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>	<input type="text" value="Yes"/>	Working on Supplementary roll for objections and misalignments
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 Circular no. 33, 30, 107 and 108) to the relevant portal on <a href="https://gobudgetportal.treasury.gov.za/">https://gobudgetportal.treasury.gov.za/</a> ?	<input type="text" value="Yes"/>	
6.9	<b>Monitor and report on implementation –</b>		
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?	<input type="text" value="Yes"/>	

6.02	- If progress is slow in terms of paragraph 6.9.1, is the entire intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mCOA data string? <a href="#">Link to the mCOA data string</a>	Yes	
6.03	- 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 included in Treasury on a monthly basis.
6.04	- 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) timeliness via the Gokunz Upload Portal <a href="#">https://uploadportal.treasury.gov.za/</a>	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 timeliness uploaded the compliance certificate via the Gokunz Upload Portal <a href="#">https://uploadportal.treasury.gov.za/</a> <a href="#">Link - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate</a>	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 month in terms of the municipal debt support programme?	No	
6.12	Formal Account of the Municipal Debt Relief's Annual Progress Report of 2022/23		
6.12.1	- has the municipality operational 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 indigent.
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 signing to its MFMA 4.71 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? <a href="#">Link - for arrears accounting for any related debt (i.e. interest suppression, etc.) and agreement with mCOA</a>	Yes	The municipality submits the bank statement for November on Gokunz
6.14	MERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	There is no write off in 2023/24. For the month of November, due to financial constraints the municipality failed to make payments to Eskom

PT: HOD/ NT / MM Name:

Tumele Thage

Signature of HOD/ NT/ MM:

18/12/2025

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 must be uploaded on Gokunz and the signed copy must be submitted to the Department of Public Works and Administration (DPWA) for the relevant PP. Approval.



## 15.2 Municipal Debt Relief Performance across the period of debt relief participation for electricity.

The table below shows the municipality's overall relief compliance across the months of its debt relief participation since the National Treasury debt relief approval effective date of 01 December 2023:

National Treasury Municipal Debt Relief MPMA Circular No. 124 Municipal Finance Management Act No. 55 of 2003			Province Western Cape Municipality Name: District: Code Description: WC003 Frances Baard: Magerang																																																																																																						
Municipal Details			Monthly Performance Report												Compliance Status		Overall Rating																																																																																								
Month	Code District	Code	Part A Electricity and Bulk water current account				Part B Compliance with a funded MERF				Part C FERRE P & Funded Assets		Part D Electricity and water collection tools					Part E Quarterly collection of property rates and services charges				Part F Maximization of Revenue Base				Score	Rating																																																																														
1 July	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
2 August	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
3 September	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
4 October	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
5 November	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
6 December	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
7 January	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
8 February	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
9 March	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
10 April	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
11 May	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes
12 June	Magerang	WC003	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	100%	100%	Yes

HOD Name:  
Signature of HOD:  
Date:

Tumelo Thage  
18/12/2023

Comments/Motivation

## 15.3 The Provincial Treasury Debt Relief Compliance Assessment

The Provincial Treasury debt relief compliance certificate and report issued to the municipality.

**NOTE: We haven't received the compliance certificate from the province yet**

# 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: **Northern Cape** Demarcation Code: **NC093** Municipality: **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	Summary - Quarter 1															
	1. July - Reporting for June in July			2. August - Reporting for July in August			3. September - Reporting for August in September			4. October - Reporting for September in October			5. November - Reporting for October in November			
	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 In September	R. Billing not collected	% Collection	Billing For September	Collection In October	R. Billing not collected	% Collection
1. Collection for whole demarcation	5 797 792	2 655 637	4 192 373	46%	5 678 370	2 646 802	3 031 568	47%	5 794 073	2 263 525	3 530 547	39%	5 720 930	5 995 000	11 293 521	85%
2. Collection excl Eskom supplied areas	2 770 633	2 553 905	1 563 845	92%	2 594 538	2 453 354	1 069 715	95%	2 955 074	689 204	2 265 872	23%	3 819 926	5 696 409	2 623 466	68%
3. Collection: Property Rates	1 937 632	2 245 844	0	100%	1 273 079	1 679 049	0	132%	1 226 556	359 399	877 157	29%	3 689 842	4 277 938	(588 097)	156%
4. Total average collection: Electricity (Municipal supplied areas)	287 905	140 363	147 538	49%	388 371	363 602	24 769	94%	438 402	134 279	304 124	30%	1 114 634	638 243	476 392	55%
5. Total average collection: Water	302 720	78 186	224 534	26%	371 496	87 589	283 907	24%	244 689	84 113	160 575	34%	918 855	249 889	668 967	27%
6. Total average collection: Wastewater	735 664	17 003	718 661	2%	793 266	23 816	770 450	3%	799 024	33 228	765 796	4%	2 237 954	72 573	2 165 381	3%
7. Total average collection: Refuse	556 978	95 155	461 823	16%	428 449	88 776	339 673	21%	601 718	77 321	524 398	13%	1 587 146	257 252	1 329 894	16%
8. Total average collection: Interest	2 676 882	43 065	2 633 817	2%	2 426 980	406 883	2 020 097	17%	2 484 186	65 185	2 418 999	3%	7 587 009	535 114	7 051 895	7%

Complete This Section																								
Services	Electricity Supplier	Ward Name & Number	Quarter 1 Performance Per Ward											Quarter 2 Performance Per Ward										
			1. July			2. August			3. September			4. October			5. November									
			Billing For June	Collection for July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for September	Rand Value of Billing not collected	% Collection	Billing For September	Collection for October	Rand Value of Billing not collected	% Collection						
Property Rates Tax	-	1 228	34 438	3%	38 707	129 538	38 577	0%	38 706	128	38 578	0%	38 755	122	38 632	0%								
Electricity	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!								
Water	43 191	361	42 830	1%	45 780	603 03	45 177	1%	46 083 93	1 024	45 060	2%	45 833	562	45 271	1%								
Refuse	96 630	616	96 014	1%	102 433	553 71	101 879	1%	102 925 06	1 094	101 831	1%	102 787	937	101 850	1%								
Waste Water	163 289	4 490	158 799	3%	172 869	675 06	172 194	0%	178 037 58	9 368	168 670	5%	174 245	4 783	169 462	3%								
Interest	419 672	205	419 467	0%	390 000	151 64	389 948	0%	392 246 67	128	393 119	0%	396 690	50	396 639	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		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
<b>Indigent Household service targets</b>	1																		
<b>Water: (Include All Indigent households also in Eskom supplied areas)</b>																			
Indigent HH's with piped water inside dwelling			2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164									
Indigent HH's with piped water inside yard (but not in dwelling)	2																		
Indigent HH's using public tap (at least min service level)	3																		
Indigent HH's with other water supply (at least min service level)	4																		
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>	4		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164									
Indigent HH's using public tap (< min service level)	3																		
Indigent HH's with other water supply (< min service level)	4																		
Indigent HH's with No water supply	5																		
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>	5																		
<b>Total number of registered indigent households</b>	5		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164									
<b>Status of Water meters:</b>																			
Number of Indigent HH's with prepaid Water			2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164									
Number of Indigent HH's with conventional metered Water																			
Number of Indigent HH's NOT metered currently - Water																			
Number of Indigent HH's with NO Water supply - No metering																			
<b>Total number of registered indigent households</b>	10		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164									
<b>Status of unlimited supply of Water:</b>																			
Number of Indigent HH's 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 HH's NOT metered currently receiving unlimited supply - Water																			
<b>Total number of registered indigent households receiving unlimited supply - Water</b>	11																		
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																		
<b>Energy: (Include All Indigent households also in Eskom supplied areas)</b>																			
Indigent HH's with Electricity (at least min service level)			4 270 943		4 270 943					277									
Indigent HH's with Electricity - prepaid (min service level)																			
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>	5		4 270 943		4 270 943					277									
Indigent HH's with Electricity (< min service level)																			
Indigent HH's with Electricity - prepaid (< min service level)																			
Indigent HH's with other energy sources																			
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>	5																		
<b>Total number of registered indigent households</b>	5		4 270 943		4 270 943					277									
<b>Status of Electricity meters:</b>																			
Number of Indigent HH's with prepaid Electricity																			
Number of Indigent HH's with conventional metered Electricity																			
Number of Indigent HH's NOT metered currently - Electricity																			
Number of Indigent HH's with other energy sources - No metering																			
<b>Total number of registered indigent households</b>	12																		
<b>Status of unlimited supply of Electricity:</b>																			
Number of Indigent HH's 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 HH's NOT metered currently receiving unlimited supply - Electricity																			
<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>	13																		
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																		
<b>Number of ALL Households receiving Free Basic Service (including registered Indigent Households)</b>	7																		
Water (6 kilolitres per household per month)			2 673 945		2 673 945	1 133	3 020	3 624	4 006										
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943														
<b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>																			
Water (6 kilolitres per household per month)			2 673 945		2 673 945	1 133	3 020	3 624	4 006										
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943														
<b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>																			
Water (6 kilolitres per household per month)			2 673 945		2 673 945	1 133	3 020	3 624	4 006										
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943														
<b>Total cost of FBS Water and Electricity provided to ALL Households</b>	8		13 889 776		13 889 776	2 265	6 041	7 247	8 013										
<b>Highest level of free service provided per household (ALL Households)</b>																			
Property rates (R value threshold)			2 673 945		2 673 945	1 133	3 020	3 624	4 006										
Water (kilolitres per household per month)																			
Sanitation (kilolitres per household per month)																			
Sanitation (Rand per household per month)			3 542 918		3 542 918	197	6 096	7 276	7 866	22 417									
Electricity (kwh per household per month)			4 270 943		4 270 943														
Refuse (average bins per week)			2 125 754		2 125 754	354	5 427	7 197	7 669	18 343									
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>	9																		
<b>Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MFMA)</b>	14(a)																		
<b>PST Category: Property rates (tariff adjustment) (impermissible values per section 17 of MFMA)</b>	14(b)																		
<b>Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MFMA</b>																			
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																			
<b>Total revenue cost of subsidised services provided</b>																			

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

Property Rates Reconciliation						
Province	NC					
District	Frances Baard District					
Type	LM					
Municipal Name	Magareng					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 2					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6032	6397	-365	559 908 000.00	570 296 000.00	10 388 000.00
Industrial	16	17	-1	2 380 000.00	2 720 000.00	340 000.00
Business and Commercial	126	107	19	120 730 000.00	65 520 000.00	55 210 000.00
Agricultural	456	471	-15	1075 935 000.00	1 115 475 000.00	39 540 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	14	21	-7	113 460 000.00	115 120 000.00	1 660 000.00
PSI	80	42	38	22 922 000.00	12 470 000.00	10 452 000.00
PBO	25	25	0	53 867 000.00	53 867 000.00	-
Multi Use	3	0	3	590 000.00	-	590 000.00
Vacant	495	0	495	16 537 000.00	-	16 537 000.00
POW	0	0	0	-	-	-
Municipal	301	463	-162	115 920 000.00	134 991 000.00	19 071 000.00
Other	0	0	0	-	-	-
<b>Total</b>	<b>7548</b>	<b>7543</b>	<b>5</b>	<b>2 082 249 000.00</b>	<b>2 070 459 000.00</b>	<b>11 790 000.00</b>
Detailed Reconciliation						
Propety Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	5 16 310	5 11246	5 063	1548 929.06	1533 738.72	15 190.34
Industrial	5 182	5 585	403	15 547.35	16 755.63	1 208.28
Business and Commercial	262 890	147 036	115 854	788 668.73	441 107.16	347 561.57
Agricultural	292 296	340 487	48 191	876 887.03	1 021 461.00	144 573.97
Mining	-	-	-	-	-	-
State Owned for Public Purpose	247 059	248 679	1 620	741 177.45	746 037.48	4 860.03
PSI	4 359	2 371	1 988	13 077.00	7 113.99	5 963.01
PBO	14 634	-	14 634	43 901.61	-	43 901.61
Multi Use	-	-	-	-	-	-
Vacant	8 999	-	8 999	26 996.65	-	26 996.65
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total</b>	<b>R1351728.29</b>	<b>R1255 404.66</b>	<b>R96 323.63</b>	<b>4 055 184.87</b>	<b>3 766 213.98</b>	<b>288 970.89</b>

Prepared By: K Modise Date: 09-Dec-25

Contact Details: [goleko.k@nc.gov.za](mailto:goleko.k@nc.gov.za)

Signature:

Reviewed By: Ms.K.V. Khaziwa Date: 18/12/2025

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 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 **November 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

  
\_\_\_\_\_  
**Mr T Thage**  
**Municipal Manager**

18/12/2025  
**Date**