

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>
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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 31 July 2025**

**TO: THE EXECUTIVE MAYOR**

**FROM: THE CHIEF FINANCIAL OFFICER: BUDGET & TREASURY OFFICE**

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

**1. Purpose**

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

**2. Background**

The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month.

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

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

### **3. Executive summary**

#### **INTRODUCTION**

The Municipal Finance Management Act, No. 56 of 2003 states that the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month.

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

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

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

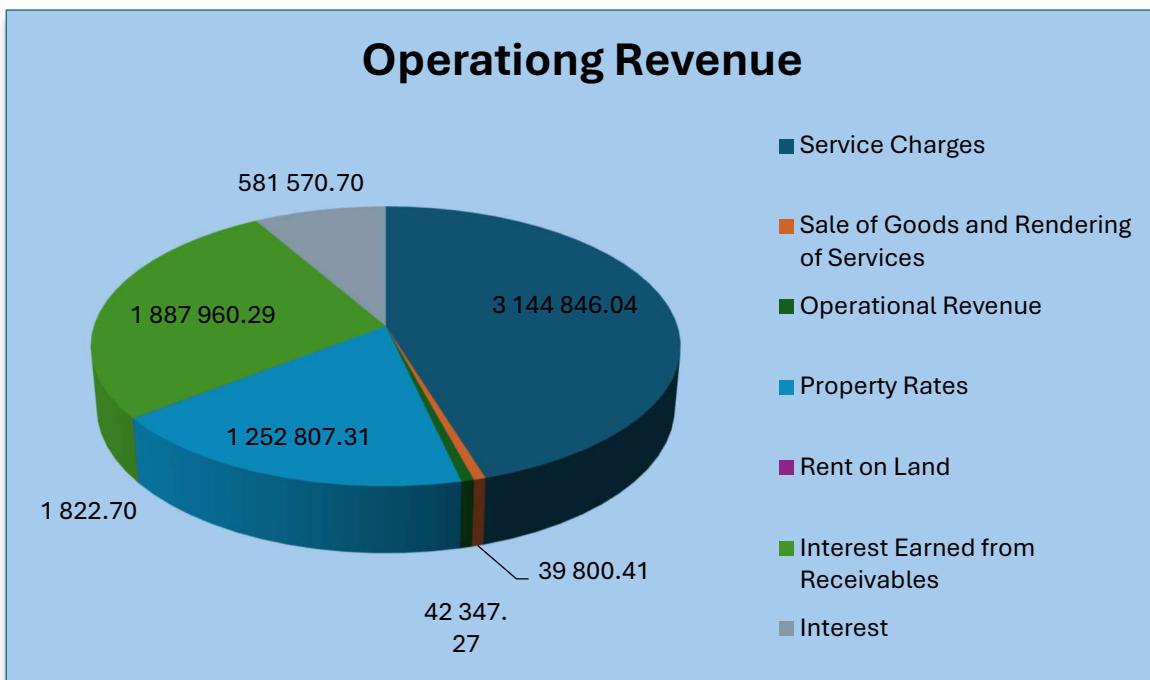
#### **3.1 Operating Revenue by Source**

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

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

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

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



**Table 1: Income for 1<sup>st</sup> to 31<sup>st</sup> July 2025**

### Operating Revenue Budget

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

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

Description	Ref	Budget Year 2025/26									
		2024/25	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>											
<b>Revenue</b>											
Exchange Revenue											
Service charges - Electricity		17 494	19 592	19 592	1 368	1 368	1 633	(265)	-16%	19 592	
Service charges - Water		4 752	5 424	5 424	371	371	452	(81)	-18%	5 424	
Service charges - Waste Water Management		9 059	9 775	9 775	805	805	815	(10)	-1%	9 775	
Service charges - Waste management		6 552	7 355	7 355	601	601	613	(12)	-2%	7 355	
Sale of Goods and Rendering of Services		941	1 232	1 232	40	40	103	(63)	-61%	1 232	
Agency services		–	–	–	–	–	–	–	–	–	
Interest											
Interest earned from Receivables		21 259	25 462	25 462	1 888	1 888	2 122	(234)	-11%	25 462	
Interest from Current and Non Current Assets		22	46	46	–	–	4	(4)	-100%	46	
Dividends								–	–	–	
Rent on Land		23	38	38	2	2	3	(1)	-42%	38	
Rental from Fixed Assets		9	327	327	–	–	27	(27)	-100%	327	
Licence and permits		–	–	–	–	–	–	–	–	–	
Special rating levies							–	–	–	–	
Operational Revenue		473	732	732	42	42	61	(19)	-31%	732	
<b>Non-Exchange Revenue</b>											
Property rates		13 579	15 251	15 251	1 253	1 253	1 271	(18)	-1%	15 251	
Surcharges and Taxes		–	612	612	–	–	51	(51)	-100%	612	
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	
Licence and permits		–	–	–	–	–	–	–	–	–	
Transfers and subsidies - Operational		67 061	76 862	76 862	28 061	28 061	6 405	21 656	338%	76 862	
Interest		7 091	7 781	7 781	582	582	648	(67)	-10%	7 781	
Fuel Levy		–	–	–	–	–	–	–	–	–	
Operational Revenue		–	–	–	–	–	–	–	–	–	
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	
Other Gains		–	–	–	–	–	–	–	–	–	
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		148 315	170 489	170 489	35 012	35 012	14 207	20 805	146%	170 489	

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

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

### 3.2 Operating Expenditure by Type

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

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

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

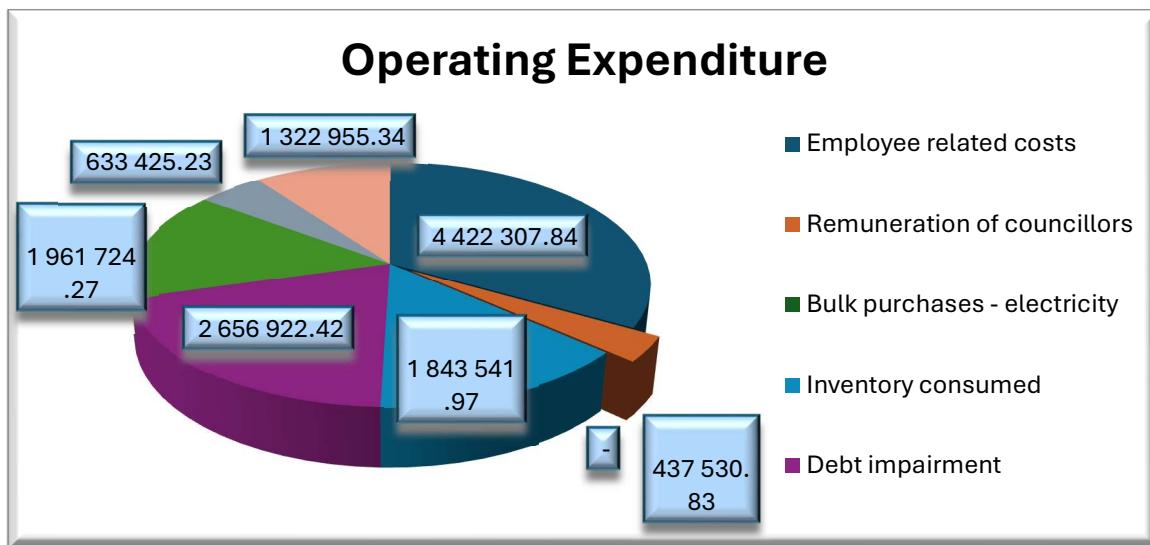
**Table 2: Expenditure from 1<sup>st</sup> to 31<sup>st</sup> July 2025**

See the below table for details on the operating Expenditure Breakdown

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
<b>Expenditure By Type</b>													
Employee related costs	4 422 308												4 422 308
Remuneration of councillors	437 531												437 531
Bulk purchases - electricity													
Inventory consumed	1 843 542												1 843 542
Debt impairment	2 656 922												2 656 922
Depreciation and amortisation	1 961 724												1 961 724
Interest	-												-
Contracted services	633 425												633 425
Transfers and subsidies	-												-
Irrecoverable debts written off	-												-
Operational costs	1 322 955												1 322 955
Losses on Disposal of Assets	-												-
Other Losses	-												-
<b>Total Expenditure</b>	<b>13 278 408</b>	-	-	-	-	-	-	-	-	-	-	-	<b>13 278 408</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> – 31<sup>st</sup> July 2025:



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

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

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
Total Expenditure		170 778	197 039	197 039	13 278	13 278	16 420	(3 141)	-19%	197 039
Surplus/(Deficit)		(22 463)	(26 549)	(26 549)	21 734	21 734	(2 212)	23 946	-1082%	(26 549)

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

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

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

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

Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
<b>Surplus/(Deficit)</b>		<b>(22 463)</b>	<b>(26 549)</b>	<b>(26 549)</b>	<b>21 734</b>	<b>21 734</b>	<b>(2 212)</b>	<b>23 946</b>	<b>-1082%</b>
Transfers and subsidies - capital (monetary allocations)		-	32 601	32 601	7 328	7 328	2 717	4 611	170%
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(22 463)</b>	<b>6 052</b>	<b>6 052</b>	<b>29 062</b>	<b>29 062</b>	<b>504</b>	<b>28 558</b>	<b>5663%</b>
Income Tax								-	
<b>Surplus/(Deficit) after income tax</b>		<b>(22 463)</b>	<b>6 052</b>	<b>6 052</b>	<b>29 062</b>	<b>29 062</b>	<b>504</b>	<b>28 558</b>	<b>5663%</b>
Share of Surplus/Deficit attributable to Joint Venture								-	
Share of Surplus/Deficit attributable to Minorities								-	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(22 463)</b>	<b>6 052</b>	<b>6 052</b>	<b>29 062</b>	<b>29 062</b>	<b>504</b>	<b>28 558</b>	<b>5663%</b>
Share of Surplus/Deficit attributable to Associate								-	
Intercompany/Parent subsidiary transactions								-	
<b>Surplus/ (Deficit) for the year</b>		<b>(22 463)</b>	<b>6 052</b>	<b>6 052</b>	<b>29 062</b>	<b>29 062</b>	<b>504</b>	<b>28 558</b>	<b>5663%</b>
									<b>6 052</b>

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

### 3.3 Capital Expenditure.

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

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

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

Description	Ref	Budget Year 2025/26										
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands												
<b>EXPENDITURE</b>												
<b>Capital expenditure of Transfers and Grants</b>												
National Government:		59 267	32 601	32 601	3 197	3 197	2 717	480	17.7%	32 601		
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-		
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-		
Municipal Infrastructure Grant		20 965	12 641	12 641	-	-	1 053	(1 053)	-100.0%	12 641		
Regional Bulk Infrastructure Grant		20 783	9 960	9 960	2 025	2 025	830	1 195	143.9%	9 960		
Water Services Infrastructure Grant		17 519	10 000	10 000	1 172	1 172	833	339	40.7%	10 000		
<b>Total capital expenditure of Transfers and Grants</b>		<b>59 267</b>	<b>32 601</b>	<b>32 601</b>	<b>3 197</b>	<b>3 197</b>	<b>2 717</b>	<b>480</b>	<b>17.7%</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 **R7.3 million** was received to date for capital grants, from the total amount received **R3.7 million (VAT Inc)** is committed or spent to date which translates **11%** average spent on Capital Grants and Transfers to date when compared to DoRA allocation.

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

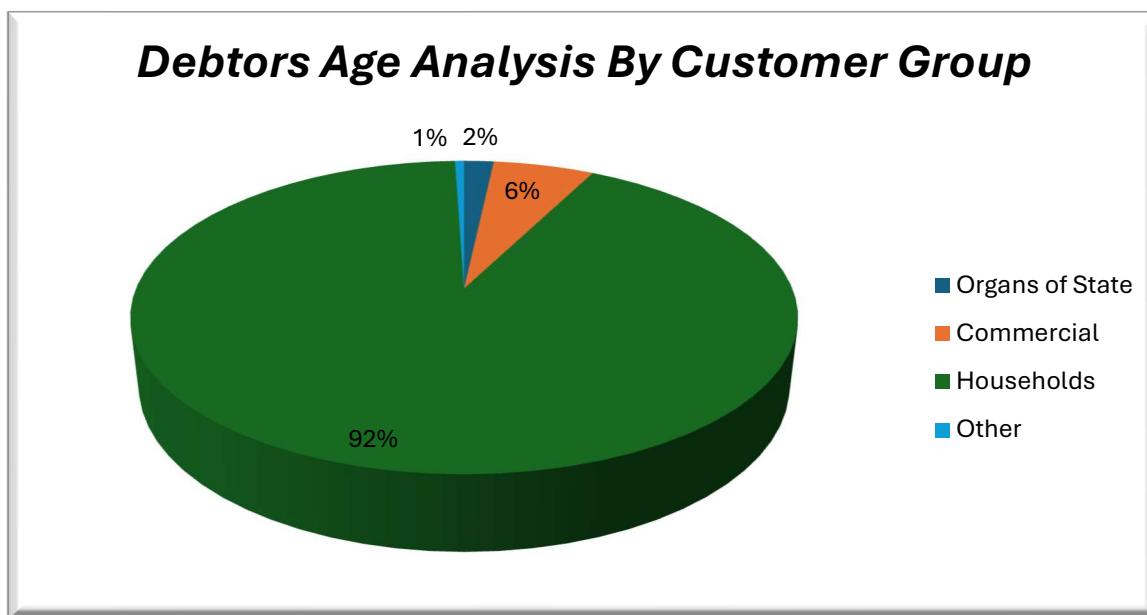
### 3.4 Debtors Ageing

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

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

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

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



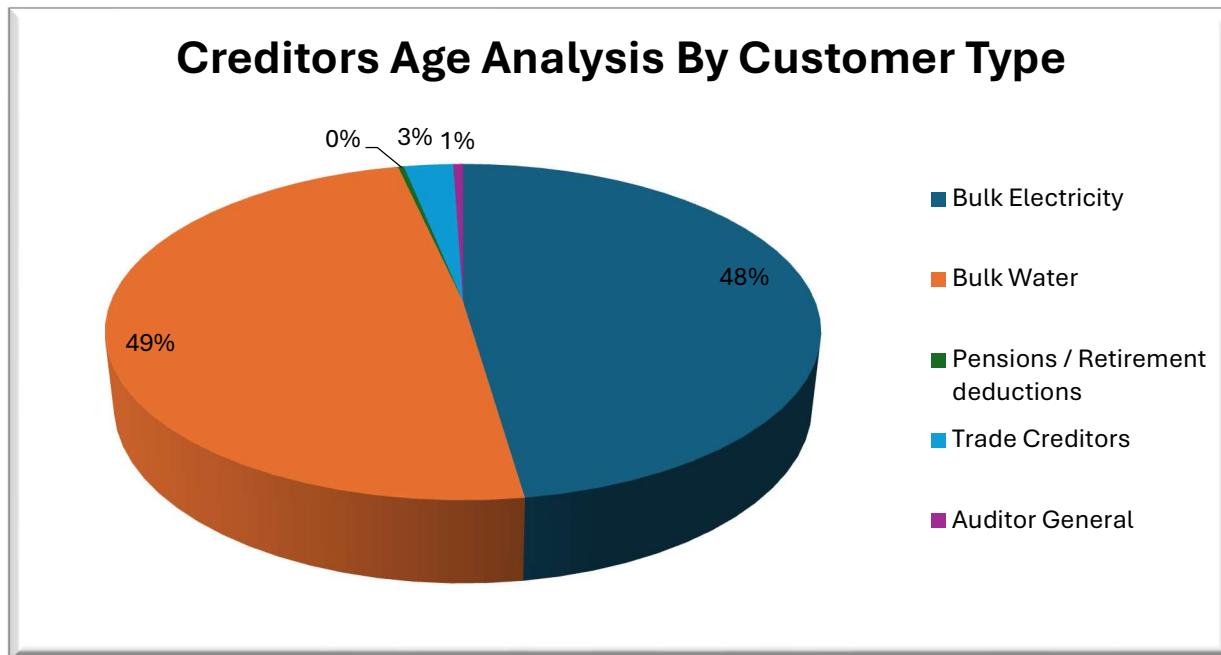
### 3.5 Creditors Ageing

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

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

Description 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	9 747	10 263	10 269	10 562	8 830	43 199	40 646	—	133 516	
Bulk Water	0200	2 108	4 290	4 023	2 911	4 284	12 406	14 231	92 398	136 651	
PAYE deductions	0300	—	—	—	—	—	—	—	—	—	
VAT (output less input)	0400	—	—	—	—	—	—	—	—	—	
Pensions / Retirement deductions	0500	—	—	—	—	—	—	—	—	—	
Loan repayments	0600	—	—	—	—	—	—	—	—	—	
Trade Creditors	0700	865	1 020	597	1 149	985	330	868	1 609	7 423	
Auditor General	0800	103	139	158	131	251	116	247	323	1 468	
Other	0900	—	—	—	—	—	—	—	—	—	
Medical Aid deductions	0950	—	—	—	—	—	—	—	—	—	
<b>Total By Customer Type</b>	<b>1000</b>	<b>12 824</b>	<b>15 712</b>	<b>15 047</b>	<b>14 753</b>	<b>14 351</b>	<b>56 051</b>	<b>55 991</b>	<b>94 329</b>	<b>279 057</b>	<b>—</b>

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



## 4. Budget Performance Overview

### 4.1 Operating Revenue by Source

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

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

### 4.2 Operating Expenditure by type

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

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

### 4.3 Capital Expenditure

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

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

### 4.4 Cash flow

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

Description R thousands	2024/25 Audited Outcome	Budget Year 2025/26							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Cash flows</b>									
Net cash from (used) operating	92 559	25 994	25 994	29 341	29 341	2 166	(2 175)	-125%	23 452
Net cash from (used) investing	(56 110)	(36 076)	(36 076)	(3 197)	(3 197)	(3 006)	191	-6%	(36 076)
Net cash from (used) financing	50	25	25	6	6	2	(4)	-171%	25
Cash/cash equivalents at the month/year end	37 603	(8 953)	(8 953)	26 945	26 945	266	(26 679)	-10026%	(11 804)

### 4.5 MFMA: Circular 124: Condition 6.9

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

### 4.6 Progress on Budget Funding Plan

The municipality is required to maintain positive cash balances.

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

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

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

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

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

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

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

### **Pillar 4 - Cash and Short-term liquidity**

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

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

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

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

#### **Electricity**

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

#### **Water**

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

## Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentals	Unspent Balance Vat Inc	% Spent to date
<u>Grants and Subsidies</u>						
<u>Capital</u>						
Municipal Infrastructure Grant	12 641 000.00	-	-	-	12 641 000.00	0%
Water Services Infrastructure Grant	10 000 000.00	5 000 000.00	1 172 482.79	1 348 355.21	8 651 644.79	13%
Regional Bulk Infrastructure Grant	9 960 000.00	2 328 226.97	2 024 545.19	2 328 226.97	7 631 773.03	23%
<b>Sub-Total</b>	<b>32 601 000.00</b>	<b>7 328 226.97</b>	<b>3 197 027.98</b>	<b>3 676 582.18</b>	<b>21 292 644.79</b>	<b>11%</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 **R7.3 million** and **R3.2 million** (VAT Excl) was spent to date.

### 4.7 Progress on the Financial Recovery Plan

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

## 5. In-Year Budget Statement Tables

### 5.1 Table C1: Monthly Budget Statements Summary

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

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

The budget statement summary table provides a high-level overview of the financial performance & position, capital spending by source of funding, cash flow as well as debtors and creditors age analysis.

Detailed information regarding the above can be found in the tables below.

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

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

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		86 326	97 779	97 779	29 902	29 902	8 148	21 754	267%	97 779
Executive and council		65 115	67 612	67 612	27 618	27 618	5 634	21 984	390%	67 612
Finance and administration		21 211	30 167	30 167	2 284	2 284	2 514	(230)	-9%	30 167
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 694	3 023	3 023	42	42	252	(210)	-83%	3 023
Community and social services		1 220	1 354	1 354	-	-	113	(113)	-100%	1 354
Sport and recreation		1	324	324	-	-	27	(27)	-100%	324
Public safety		473	1 345	1 345	42	42	112	(70)	-62%	1 345
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	450	450	-	-	38	(38)	-100%	450
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	450	450	-	-	38	(38)	-100%	450
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		60 295	101 838	101 838	12 396	12 396	8 486	3 909	46%	101 838
Energy sources		19 137	22 750	22 750	1 577	1 577	1 896	(319)	-17%	22 750
Water management		12 781	38 293	38 293	3 335	3 335	3 191	143	4%	38 293
Waste water management		16 678	28 468	28 468	6 452	6 452	2 372	4 079	172%	28 468
Waste management		11 699	12 327	12 327	1 033	1 033	1 027	6	1%	12 327
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>148 315</b>	<b>203 090</b>	<b>203 090</b>	<b>42 340</b>	<b>42 340</b>	<b>16 924</b>	<b>25 416</b>	<b>150%</b>	<b>203 090</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		72 187	77 321	77 321	5 313	5 313	6 453	(1 140)	-18%	77 433
Executive and council		13 372	14 884	14 884	1 284	1 284	1 256	28	2%	15 074
Finance and administration		58 816	62 437	62 437	4 029	4 029	5 197	(1 168)	-22%	62 359
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 715	16 506	16 506	1 018	1 018	1 396	(378)	-27%	16 757
Community and social services		2 300	2 467	2 467	191	191	206	(14)	-7%	2 467
Sport and recreation		3 366	6 695	6 695	242	242	559	(317)	-57%	6 712
Public safety		3 778	3 913	3 913	307	307	345	(38)	-11%	4 146
Housing		3 272	3 432	3 432	278	278	286	(8)	-3%	3 432
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 943	9 782	9 782	650	650	815	(165)	-20%	9 782
Planning and development		5 742	6 883	6 883	500	500	574	(73)	-13%	6 883
Road transport		2 200	2 899	2 899	150	150	242	(92)	-38%	2 899
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		77 933	93 429	93 429	6 297	6 297	7 756	(1 458)	-19%	93 067
Energy sources		36 217	42 339	42 339	1 922	1 922	3 502	(1 579)	-45%	42 018
Water management		17 684	24 944	24 944	2 250	2 250	2 077	172	8%	24 925
Waste water management		18 479	19 995	19 995	1 662	1 662	1 666	(4)	0%	19 993
Waste management		5 553	6 150	6 150	463	463	511	(48)	-9%	6 130
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>170 778</b>	<b>197 039</b>	<b>197 039</b>	<b>13 278</b>	<b>13 278</b>	<b>16 420</b>	<b>(3 141)</b>	<b>-19%</b>	<b>197 039</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(22 463)</b>	<b>6 052</b>	<b>6 052</b>	<b>29 062</b>	<b>29 062</b>	<b>504</b>	<b>28 558</b>	<b>56.628102</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) - M01 July

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		65 115	67 612	67 612	27 618	27 618	5 634	21 984	390.2%	67 612
Vote 02 - Office Of The Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		65	–	–	–	–	–	–	–	–
Vote 04 - Financial Services		21 147	30 167	30 167	2 284	2 284	2 514	(230)	-9.1%	30 167
Vote 05 - Municipal Infrastructure		53 445	89 961	89 961	12 396	12 396	7 497	4 899	65.4%	89 961
Vote 06 - Community Services		7 522	15 350	15 350	–	–	1 279	(1 279)	-100.0%	15 350
Vote 07 - Public Safety & Transport		1 022	–	–	42	42	–	42	#DIV/0!	–
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–	–	–
Vote 09 - Planning & Development		–	–	–	–	–	–	–	–	–
Vote 10 - Human Settlements		–	–	–	–	–	–	–	–	–
Vote 11 - Idp, Prms Department		–	–	–	–	–	–	–	–	–
Vote 12 - Spatial Development, Planning & Traditional Affairs		–	–	–	–	–	–	–	–	–
Vote 13 - Electricity Department		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	2	<b>148 315</b>	<b>203 090</b>	<b>203 090</b>	<b>42 340</b>	<b>42 340</b>	<b>16 924</b>	<b>25 416</b>	<b>150.2%</b>	<b>203 090</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		12 301	12 407	12 407	1 220	1 220	1 034	186	18.0%	12 407
Vote 02 - Office Of The Municipal Manager		847	2 478	2 478	64	64	206	(142)	-68.9%	2 478
Vote 03 - Corporate Services		18 067	19 293	19 293	1 339	1 339	1 608	(268)	-16.7%	19 293
Vote 04 - Financial Services		40 824	43 144	43 144	2 690	2 690	3 595	(906)	-25.2%	43 144
Vote 05 - Municipal Infrastructure		82 357	93 982	93 982	6 275	6 275	7 832	(1 557)	-19.9%	93 982
Vote 06 - Community Services		10 150	18 878	18 878	1 175	1 175	1 573	(398)	-25.3%	18 878
Vote 07 - Public Safety & Transport		5	–	–	–	–	–	–	–	–
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–	–	–
Vote 09 - Planning & Development		6 227	6 857	6 857	516	516	571	(56)	-9.8%	6 857
Vote 10 - Human Settlements		–	–	–	–	–	–	–	–	–
Vote 11 - Idp, Prms Department		–	–	–	–	–	–	–	–	–
Vote 12 - Spatial Development, Planning & Traditional Affairs		–	–	–	–	–	–	–	–	–
Vote 13 - Electricity Department		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	2	<b>170 778</b>	<b>197 039</b>	<b>197 039</b>	<b>13 278</b>	<b>13 278</b>	<b>16 420</b>	<b>(3 141)</b>	<b>-19.1%</b>	<b>197 039</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(22 463)</b>	<b>6 052</b>	<b>6 052</b>	<b>29 062</b>	<b>29 062</b>	<b>504</b>	<b>28 558</b>	<b>5662.8%</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 in relation to the expected spending of **19.1%** as at end of July 2025.

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

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

## **Vote 2 – Municipal Manager**

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

## **Vote 3 – Corporate Services.**

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

## **Vote 4 – Finance Department.**

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

## **Vote 5 – Municipal Infrastructure**

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

## **Vote 6 - Community Services**

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

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

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

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

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

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

### Operating Revenue

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

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

### **Property Rates**

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

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

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

### **Service charges – water.**

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

### **Service charges – sanitation.**

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

### **Service charges – refuse.**

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

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

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

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

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

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

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

#### **Fines, penalties, and forfeits**

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

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

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

#### **Other revenue**

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

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

**The above table indicates expenditure items by type:**

#### **Operating Expenditure**

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

#### **Employee related costs.**

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

### **Remuneration of councillors**

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

### **Debt impairment**

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

### **Depreciation**

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

### **Bulk purchases - Electricity**

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

### **Inventory consumed**

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

### **Contracted Services**

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

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

#### **Operational cost**

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

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

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

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

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

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

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

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

### Total Assets

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

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

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

### **Property Plant and Equipment (PPE)**

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

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

### **Total Liabilities**

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

The current ratio of the municipal's financial position equals to **0.2**, which is current assets divided by current liabilities (**76 186/376 896**). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its 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 - M01 July

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

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

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

## Part 2: Supporting Documentation

### 6. Debtors Analysis

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

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

Description R thousands	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>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	420	378	356	350	401	424	2 533	70 415	75 277	74 123			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	604	270	399	258	182	152	747	27 109	29 721	28 448			
Receivables from Non-exchange Transactions - Property Rates	1400	1 210	1 030	920	846	829	862	4 525	53 599	63 822	60 662			
Receivables from Exchange Transactions - Waste Water Management	1500	910	843	840	860	847	847	5 090	67 463	77 699	75 106			
Receivables from Exchange Transactions - Waste Management	1600	679	617	613	610	601	599	3 572	46 481	53 770	51 862			
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–			
Interest on Arrear Debtor Accounts	1810	2 476	2 665	2 491	2 471	2 446	2 465	13 901	151 251	180 165	172 533			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	53	44	44	44	43	43	244	3 884	4 399	4 258			
<b>Total By Income Source</b>	<b>2000</b>	<b>6 353</b>	<b>5 847</b>	<b>5 662</b>	<b>5 439</b>	<b>5 348</b>	<b>5 391</b>	<b>30 613</b>	<b>420 202</b>	<b>484 854</b>	<b>466 993</b>	<b>–</b>	<b>–</b>	
<b>June Totals</b>		<b>6 026</b>	<b>5 716</b>	<b>5 582</b>	<b>5 371</b>	<b>5 408</b>	<b>5 200</b>	<b>30 386</b>	<b>417 700</b>	<b>481 390</b>	<b>464 066</b>			
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	445	377	365	292	338	265	1 294	4 966	8 342	7 155			
Commercial	2300	770	392	482	419	293	282	1 603	24 108	28 349	26 705			
Households	2400	5 115	5 048	4 785	4 698	4 687	4 813	27 520	388 972	445 637	430 690			
Other	2500	22	31	30	30	30	30	196	2 156	2 526	2 443			
<b>Total By Customer Group</b>	<b>2600</b>	<b>6 353</b>	<b>5 847</b>	<b>5 662</b>	<b>5 439</b>	<b>5 348</b>	<b>5 391</b>	<b>30 613</b>	<b>420 202</b>	<b>484 854</b>	<b>466 993</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 BALANCE
1011982	WARRENTON SUPER CHICKEN PTY LTD	R 70 895.47	R 74 969.48	R 13 806.85	R 13 658.93	R 13 474.72	R 17 251.68	R 13 178.87	R 13 030.93	R 12 946.32	R 10 309 898.99	R 10 553 112.24
5002097	DWT DAILY WHEEL AND TYRES (PTY LTD)	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 3 352 927.94	R 3 352 927.94
1015015	S SANRAL	R 16 086.52	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 2 908 530.36	R 3 064 261.52
5002103	IMPERIAL SUPERMARKET	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 1 012 940.88	R 1 012 940.88
1015018	LM ERASMUS BOEDERY GRASBULT	R 6 388.12	R 6 768.60	R 6 761.88	R 6 755.17	R 6 748.46	R 6 741.74	R 6 735.03	R 6 728.32	R 6 721.60	R 913 785.15	R 974 134.07
1002657	A TERWIN	R 9 003.75	R 8 833.64	R 8 784.93	R 8 736.21	R 8 687.50	R 8 638.79	R 8 590.07	R 8 541.36	R 8 492.64	R 545 370.79	R 623 679.68
1001073	GM WESI	R 6 660.55	R 6 353.75	R 2 392.84	R 2 350.64	R 2 354.73	R 2 358.82	R 2 316.09	R 2 274.08	R 2 251.43	R 517 149.14	R 546 462.07
1015849	CM AVENANT	R 5 401.11	R 5 520.29	R 5 400.19	R 5 230.39	R 5 060.55	R 4 890.73	R 4 491.33	R 4 334.37	R 4 315.20	R 480 479.11	R 525 123.27
1016074	THABAZIBU F TRADING	R 4 142.13	R 9 430.37	R 7 673.96	R 6 070.84	R 6 462.75	R 6 936.18	R 7 384.05	R 7 518.58	R 9 633.56	R 410 501.31	R 475 753.73
1002463	A SPOORNET	R 1 594.81	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 433 574.14	R 449 013.27
1012890	LI KGWAPI	R 7 735.88	R 7 607.29	R 7 561.52	R 7 515.73	R 7 426.18	R 7 384.54	R 7 396.02	R 7 407.50	R 7 418.98	R 333 568.28	R 401 021.92
1012914	CENTENNIAL TRADING CO 114 PTY LTD	R 4 703.22	R 4 620.64	R 4 597.12	R 4 573.55	R 4 549.97	R 4 526.40	R 4 502.82	R 4 479.25	R 4 455.66	R 324 537.65	R 365 546.28
1011755	TRANSKA RESORT	R 1 448.31	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 299 444.05	R 313 464.92
1007879	GD LANDRY	R 3 290.67	R 3 296.93	R 3 281.36	R 3 265.73	R 3 250.10	R 3 234.47	R 3 218.84	R 3 203.23	R 3 187.60	R 282 002.29	R 311 231.22
1002107	HM AVENANT	R 3 969.07	R 3 942.90	R 3 924.64	R 3 906.39	R 3 888.14	R 3 869.87	R 2 952.12	R 2 943.24	R 2 934.37	R 271 017.16	R 303 347.90
5002102	BLACK GINGER 489 PTY LTD	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 297 318.98	R 297 318.98
1002315	SPAR WARRENTON	R 97 115.28	R 10 286.56	R 68 920.52	R 118 732.83	R -	R -	R -	R -	R -	R -	R 295 055.19
1006085	4720103177 TRANSENTR FREIGHT RAIL	R 176 561.06	R 30 264.31	R 82 622.05	R 241.55	R -	R -	R -	R -	R -	R -	R 289 688.97
1014983	ED COETZEE	R 3 066.54	R 3 054.38	R 3 039.86	R 3 025.29	R 3 010.71	R 2 996.13	R 2 981.56	R 2 966.98	R 2 952.41	R 245 897.45	R 272 991.31
1006345	THUSANANG MARK	R 2 551.56	R 2 556.08	R 2 544.67	R 2 533.21	R 2 521.75	R 2 510.28	R 2 498.81	R 2 487.35	R 2 475.88	R 231 593.27	R 254 272.86
1000868	KJ HAARHOFF	R 4 070.70	R 4 147.08	R 4 123.34	R 4 099.53	R 4 075.72	R 4 051.92	R 4 028.11	R 4 004.31	R 3 980.50	R 214 204.91	R 250 786.12
1001953	J ABRAHAM	R 3 675.26	R 3 641.82	R 3 429.14	R 3 369.87	R 3 310.60	R 3 251.31	R 3 192.04	R 3 132.76	R 3 113.70	R 215 029.76	R 245 146.26
1006273	NJ MOCHANE	R 3 238.17	R 3 201.80	R 3 184.55	R 3 167.30	R 3 150.06	R 3 132.80	R 3 115.57	R 3 098.32	R 3 081.08	R 215 656.94	R 244 026.59
1006603	E MARAKARELO	R 2 794.63	R 2 775.36	R 2 761.64	R 2 747.85	R 2 734.08	R 2 720.30	R 2 706.53	R 2 692.75	R 2 678.97	R 210 380.06	R 234 992.17
1006338	SS & VK KOTE	R 2 401.30	R 2 420.82	R 2 409.87	R 2 398.87	R 2 387.87	R 2 376.87	R 2 356.85	R 2 354.87	R 2 343.87	R 213 126.11	R 234 586.31
1000192	JF DE BEER	R 3 578.42	R 3 486.87	R 3 466.51	R 3 446.51	R 3 425.79	R 3 405.43	R 3 385.07	R 3 364.71	R 3 344.35	R 190 226.53	R 221 129.83
1005712	SEEKOEI ( LETAMO TAVERN)	R 2 393.82	R 2 371.20	R 2 360.34	R 2 349.49	R 2 338.64	R 2 327.78	R 2 316.92	R 2 306.06	R 2 295.22	R 194 928.61	R 215 988.08
1006090	BURNE-A-TOWEL PTY LTD	R 2 219.64	R 2 183.20	R 2 173.53	R 2 163.87	R 2 154.21	R 2 144.55	R 2 134.88	R 2 125.21	R 2 115.55	R 194 959.78	R 214 374.42
1002433	JC HUMAN	R 2 782.24	R 2 698.33	R 2 683.86	R 2 669.38	R 2 654.90	R 2 640.43	R 2 625.96	R 2 611.49	R 2 597.02	R 181 891.65	R 205 855.26
1006327	J CINDI	R 3 643.88	R 3 582.92	R 3 063.78	R 3 035.13	R 3 006.46	R 2 977.80	R 2 949.15	R 2 920.49	R 2 899.32	R 173 674.80	R 201 753.73
1006441	TMS PADISHO	R 2 018.99	R 2 022.67	R 2 013.57	R 2 004.42	R 1 995.28	R 1 986.12	R 1 976.97	R 1 967.82	R 1 958.67	R 177 688.15	R 195 632.66
1005496	R RETSWELELE FUNERALS	R 2 964.10	R 2 923.75	R 2 907.90	R 2 891.96	R 2 876.05	R 2 860.13	R 2 844.22	R 2 828.31	R 2 812.38	R 169 701.92	R 195 610.72
1003418	KOMARIN KAFFE (OLIPHANT GGO)	R 2 478.01	R 2 428.26	R 2 415.13	R 2 401.94	R 2 388.75	R 2 375.57	R 2 387.75	R 2 374.56	R 2 361.37	R 164 088.17	R 185 699.51
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	R 3 485.84	R 3 385.95	R 3 364.77	R 3 343.59	R 3 322.41	R 3 301.23	R 3 280.05	R 3 258.88	R 3 237.70	R 154 420.27	R 184 400.69
1002071	A WELDECHERKOS(DANIELS)	R 3 286.29	R 2 624.58	R 1 764.41	R 2 416.83	R 2 314.78	R 2 152.33	R 2 107.89	R 2 187.95	R 31 409.42	R 124 985.26	R 175 249.74
1002953	B EN M STOOR	R 2 236.72	R 2 200.71	R 2 189.86	R 2 179.01	R 2 168.15	R 2 157.30	R 2 146.45	R 2 135.58	R 2 124.74	R 154 341.29	R 173 879.81
1011696	M MANAGER	R 516.57	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 165 856.15	R 170 856.96
1009234	AP MATSHA	R 1 720.21	R 1 721.79	R 1 713.89	R 1 706.01	R 1 698.14	R 1 690.25	R 1 682.38	R 1 674.50	R 1 666.62	R 152 622.65	R 167 896.44
1002314	PAV BURGER	R 9 032.68	R 5 149.49	R 5 107.84	R 5 066.20	R 5 059.96	R 5 089.26	R 5 124.31	R 5 082.67	R 5 041.02	R 115 075.17	R 164 828.60
1002438	JC HUMAN	R 156.79	R 170.14	R 170.14	R 170.14	R 170.14	R 170.14	R -	R -	R -	R 157 487.29	R 158 494.78
1003420	O OLIPHANT (MADISO SENTRA)	R 2 018.27	R 1 963.66	R 1 952.80	R 1 941.95	R 1 931.10	R 1 920.25	R 1 920.25	R 1 908.16	R 2 030.30	R 139 909.71	R 157 496.45
1011977	BLACK GINGER 489 PTY LTD	R 11 779.45	R 10 875.15	R 10 771.04	R 10 666.92	R 11 508.11	R 11 404.00	R 11 299.89	R 11 195.78	R 11 091.67	R 53 777.73	R 154 369.74
1009433	MW SEEKOEI	R 1 470.16	R 1 501.55	R 1 495.40	R 1 489.26	R 1 483.12	R 1 476.97	R 1 470.82	R 1 464.68	R 1 458.54	R 140 055.87	R 153 366.37
1002267	WARRENTON SLAGHUIS	R 2 398.47	R 2 392.51	R 2 208.35	R 2 106.79	R 1 188.44	R 744.96	R -	R -	R -	R 125 429.01	R 134 568.53
1001892	PAV BURGER	R 3 121.65	R 2 987.06	R 2 966.23	R 2 945.41	R 2 927.67	R 2 943.07	R 2 576.71	R 2 555.88	R 2 535.06	R 104 811.69	R 130 370.43
1004131	CE COETZEE	R 1 363.29	R 1 352.09	R 1 345.90	R 1 339.66	R 1 333.41	R 1 327.16	R 1 320.92	R 1 314.67	R 1 308.42	R 113 393.30	R 125 398.82
1009073	M LESABE	R 1 693.30	R 1 663.68	R 1 654.89	R 1 646.10	R 1 637.31	R 1 628.52	R 1 619.73	R 1 610.93	R 1 602.14	R 109 643.93	R 124 400.53
1003152	PJ MALAN	R 1 241.88	R 1 230.83	R 1 225.74	R 1 220.65	R 1 215.56	R 1 210.47	R 1 142.22	R 1 137.13	R 1 132.04	R 113 079.32	R 123 835.84
1007092	NS DIKGETSI	R 1 958.29	R 1 940.11	R 1 929.17	R 1 918.16	R 1 907.16	R 1 896.16	R 1 885.17	R 1 874.16	R 1 863.15	R 106 146.65	R 123 318.18

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1001897	BS KGOSIJANG	R 1 449.62	R 1 409.80	R 1 403.09	R 1 396.38	R 1 389.66	R 1 382.95	R 1 376.23	R 1 369.52	R 1 362.81	R 110 765.73	R 123 305.79
1007135	TF DLAMINI (PROK)	R 1 255.34	R 1 268.42	R 1 262.28	R 1 256.13	R 1 250.00	R 1 243.85	R 1 237.70	R 1 231.56	R 1 225.42	R 112 063.13	R 123 293.83
1001950	AH EBRAHIM	R 3 626.36	R 3 461.07	R 3 435.01	R 3 408.90	R 3 382.77	R 3 356.65	R 3 330.53	R 3 304.42	R 3 278.30	R 92 283.58	R 122 867.59
1012847	M BARGICHO	R 2 071.14	R 2 020.87	R 2 009.16	R 1 997.37	R 1 985.60	R 1 973.82	R 1 962.05	R 1 950.28	R 1 938.50	R 104 775.41	R 122 684.20
1012635	N LE ROUX	R 1 083.67	R 1 112.73	R 1 108.59	R 1 104.45	R 1 100.31	R 1 096.17	R 1 092.03	R 1 087.88	R 1 083.74	R 111 427.31	R 121 296.88
1006334	DP MANOPOLE	R 1 565.49	R 1 531.19	R 1 523.16	R 1 515.06	R 1 506.96	R 1 498.86	R 1 490.77	R 1 482.67	R 1 474.57	R 105 382.34	R 118 971.07
1015126	NEOTEL(4800224455)	R 9 499.68	R 1 542.47	R 5 394.58	R 4 348.94	R 4 848.53	R 4 070.09	R 6 205.34	R 4 231.61	R 4 483.54	R 70 684.25	R 115 309.03
1003187	VILJOEN	R 1 572.18	R 1 536.43	R 1 528.10	R 1 519.77	R 1 511.44	R 1 503.11	R 1 494.78	R 1 486.45	R 1 478.13	R 99 089.16	R 112 719.55
1002218	MJ MAIJANE & H/A KGATELOPELE	R 1 330.56	R 1 314.54	R 1 308.06	R 1 301.58	R 1 295.11	R 1 288.63	R 1 282.15	R 1 275.67	R 1 269.19	R 99 753.07	R 111 418.56
1009392	SON JOHN'S REVELATION CHURCH OF SA	R 1 624.00	R 1 597.12	R 1 589.11	R 1 581.12	R 1 572.21	R 1 564.20	R 1 556.21	R 1 548.22	R 1 540.23	R 97 095.01	R 111 267.43
1006863	R SPAGEN	R 923.28	R 948.86	R 945.38	R 941.92	R 938.45	R 934.97	R 931.50	R 928.03	R 924.56	R 100 492.30	R 108 909.25
1006078	ILIFU TRADING 240C C	R 735.14	R 756.95	R 754.28	R 751.61	R 748.94	R 746.27	R 743.60	R 740.93	R 738.26	R 100 135.42	R 106 851.40
1002167	V VAN DEN BERG	R 1 938.61	R 1 877.22	R 1 866.37	R 1 855.51	R 1 844.66	R 1 833.81	R 1 822.96	R 1 812.11	R 1 801.25	R 88 787.46	R 105 439.96
1008300	M (INDIER SHOP) ABDUL	R 1 210.76	R 1 220.04	R 1 213.90	R 1 207.76	R 1 201.62	R 1 198.14	R 905.58	R 902.11	R 898.64	R 93 598.33	R 103 556.88
1003696	TRANSNET LTD	R 1 034.12	R 1 026.81	R 1 022.37	R 1 017.87	R 1 013.38	R 1 008.88	R 1 004.39	R 999.88	R 995.38	R 92 118.07	R 101 241.15
1006862	UNCLE SAM'S STORE (PROK)	R 818.51	R 847.41	R 844.74	R 842.06	R 839.39	R 836.72	R 834.05	R 831.38	R 828.71	R 92 801.72	R 100 324.69
1003504	TRANSNET LTD	R 1 044.22	R 1 036.76	R 1 032.17	R 1 027.55	R 1 022.94	R 1 018.32	R 1 013.71	R 1 009.10	R 1 004.48	R 89 565.73	R 98 774.98
1008299	S AHMED	R 1 200.30	R 1 208.71	R 1 202.56	R 1 196.43	R 1 190.28	R 1 184.13	R 1 177.99	R 1 171.85	R 1 165.71	R 87 679.62	R 98 377.58
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	R 3 794.43	R 3 012.78	R 2 145.90	R 2 791.61	R 2 687.36	R 2 036.23	R 1 770.95	R 1 760.10	R 1 749.24	R 75 008.04	R 96 756.64
1016262	BIGS ENGINEERING AND SUPPLY	R 1 429.79	R 1 361.28	R 4 277.07	R 1 346.87	R 1 446.96	R 1 329.74	R 1 722.31	R 1 448.27	R 1 658.15	R 79 706.42	R 95 726.86
1004591	TRANSNET LTD	R 1 018.38	R 1 009.72	R 1 005.29	R 1 000.79	R 996.30	R 991.80	R 987.30	R 982.80	R 978.30	R 86 427.10	R 95 397.78
1008297	LP MOKITIMI	R 977.52	R 973.80	R 969.47	R 965.07	R 960.68	R 956.28	R 951.88	R 947.49	R 943.09	R 86 315.58	R 94 960.86
1015924	BV SOKUPHA	R 1 866.76	R 1 799.26	R 1 788.40	R 1 777.55	R 1 766.70	R 1 755.85	R 1 745.00	R 1 734.14	R 1 723.29	R 78 341.24	R 94 298.19
1011567	JT MAKAME	R 1 547.16	R 1 545.63	R 1 485.78	R 1 471.73	R 1 457.65	R 1 443.59	R 1 429.53	R 1 415.46	R 1 406.86	R 78 656.67	R 91 601.04
1004584	TRANSNET PROPERTY VAT 4720103177	R 977.02	R 977.78	R 973.38	R 968.99	R 964.61	R 960.23	R 955.85	R 951.47	R 947.08	R 82 924.63	R 91 601.04
1004167	TRANSNET PROPERTY VAT 4720103177	R 1 620.75	R 1 554.75	R 1 545.37	R 1 535.98	R 1 526.59	R 1 517.21	R 1 507.82	R 1 498.44	R 1 489.06	R 76 943.28	R 90 739.25
1016497	JJ BURGER	R 454.74	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 85 825.62	R 90 227.80
1015901	ARE SEMELELENG CO-OPERATIVE LTD	R 1 012.37	R 1 035.33	R 1 031.20	R 1 027.06	R 1 022.92	R 1 018.78	R 804.59	R 1 098.23	R 796.30	R 80 819.38	R 89 666.16
1002220	VAN ZYL (TCT SPARES) HK	R 1 009.59	R 1 032.35	R 1 028.21	R 1 024.07	R 1 019.92	R 1 015.78	R 1 011.64	R 1 007.50	R 1 003.36	R 79 832.55	R 88 984.97
1012602	HM ALI	R 323.11	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 85 558.04	R 88 685.87
1013049	T VERMEULEN	R 1 618.41	R 1 574.08	R 1 564.36	R 1 554.65	R 1 544.93	R 1 535.21	R 1 525.50	R 1 515.78	R 1 506.06	R 73 707.49	R 87 646.47
1002435	H KATHRADA	R 1 765.36	R 1 669.02	R 1 658.34	R 1 647.64	R 1 636.94	R 1 630.88	R 1 620.17	R 1 609.47	R 1 603.40	R 69 068.61	R 83 909.83
1010024	KOPANO BAKERY	R 681.67	R 698.93	R 696.26	R 693.59	R 690.92	R 688.25	R 685.58	R 682.90	R 680.23	R 77 458.62	R 83 656.95
1001930	PAV BURGER	R 1 375.03	R 1 320.35	R 1 311.85	R 1 303.29	R 1 303.29	R 1 311.85	R 1 320.41	R 1 311.85	R 1 303.29	R 71 291.23	R 83 152.44
1016086	V VAN DEN BERG	R 345.33	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 79 139.50	R 82 482.43
1003099	D RANDALL	R 1 826.03	R 1 752.86	R 1 740.86	R 1 728.86	R 1 716.85	R 1 704.84	R 1 692.83	R 1 680.83	R 1 668.82	R 66 623.86	R 82 136.64
1001899	A STAR CAFE	R 483.61	R 524.77	R 524.77	R 524.77	R 524.77	R 524.77	R -	R -	R -	R 79 024.95	R 82 132.41
1001891	HUA HUA RON INV (PTY LTD) CLOTHING SHOP	R 903.49	R 917.21	R 913.07	R 908.93	R 904.80	R 900.65	R 896.51	R 892.37	R 888.23	R 72 941.11	R 81 066.37
1016243	BONANE ENTERPRIZES (PROK)	R 317.98	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 74 591.54	R 77 669.84
1001878	VLEIS PALEIS	R 293.25	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 74 686.06	R 77 524.99
1004484	TRANSNET LTD	R 939.39	R 925.93	R 921.51	R 917.09	R 912.70	R 908.29	R 903.88	R 899.48	R 895.07	R 69 160.23	R 77 383.57
1002136	EJH DANIELS	R 2 125.73	R 2 005.85	R 1 992.05	R 1 999.44	R 1 985.57	R 1 971.73	R 1 957.87	R 1 944.00	R 1 930.14	R 58 171.95	R 76 084.33
1006331	BONANE ENTERPRIZES (PROK)	R 1 231.53	R 1 198.74	R 1 191.34	R 1 183.94	R 1 176.53	R 1 169.13	R 1 161.72	R 1 154.32	R 1 146.92	R 62 931.76	R 73 545.93
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	R 266.10	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 69 498.77	R 72 074.71
1003151	NR ROSSOUW/ CJ VENTER	R 1 198.14	R 1 136.91	R 1 130.20	R 1 123.48	R 1 116.77	R 1 110.05	R 1 103.34	R 1 096.63	R 1 089.91	R 61 878.36	R 71 983.79
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	R 1 161.62	R 1 152.83	R 1 146.38	R 1 139.93	R 1 133.47	R 1 127.01	R 1 120.56	R 1 114.10	R 1 107.65	R 61 604.55	R 71 808.10
1015917	BUZAPHI CONSTRUCTION PTY LTD	R 1 245.71	R 1 188.54	R 1 181.83	R 1 175.11	R 1 168.40	R 1 161.69	R 1 154.97	R 1 148.26	R 1 141.55	R 60 049.53	R 70 615.59
1004485	TRANSNET LTD	R 682.63	R 679.78	R 676.93	R 674.10	R 671.26	R 668.43	R 665.60	R 662.76	R 659.93	R 64 425.81	R 70 467.23
1006333	EXTRA JABULA STORE (PROK)EG	R 240.99	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 67 674.48	R 70 007.55
1004161	A TRANSNET PROPERTY VAT 4720103177	R 718.09	R 707.59	R 704.44	R 701.30	R 698.15	R 695.01	R 691.86	R 688.72	R 685.57	R 62 950.28	R 69 241.01
1015979	D DITIRO TSAKA TRADING 6CC	R 1 116.10	R 1 117.34	R 1 111.20	R 1 105.06	R 1 098.91	R 1 092.77	R 1 086.62	R 1 080.47	R 1 074.33	R 58 456.36	R 68 339.16

## 6.2 Top 100 Debtors: Households

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1002654	MAGELEVENDZE INV CC	R 11 939.28	R 12 371.47	R 6 370.36	R 6 332.30	R 6 307.35	R 6 269.27	R 6 254.96	R 6 216.90	R 6 185.40	R 1 314 315.15	R 1 382 562.44
1011969	SS KOTE	R 4 362.46	R 5 374.36	R 5 363.23	R 5 352.14	R 5 341.05	R 5 329.95	R 5 318.86	R 5 307.78	R 5 296.68	R 811 011.88	R 858 058.39
1000719	MM MOLOI	R 4 462.89	R 4 746.89	R 4 743.26	R 4 737.77	R 4 732.28	R 4 726.79	R 4 723.14	R 4 717.64	R 4 712.15	R 711 841.20	R 754 144.01
5002134	W J HEWITT	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 587 661.54	R 587 661.54
1012096	IMC EASBY	R 11 368.56	R 11 013.77	R 10 941.65	R 10 869.48	R 10 797.32	R 10 725.16	R 10 653.00	R 10 580.84	R 10 508.68	R 467 548.15	R 565 006.61
1012160	MATOPI GAME ENTERPRISES TRUST	R 10 730.12	R 10 400.84	R 10 333.74	R 10 266.65	R 10 199.55	R 10 132.46	R 10 065.37	R 9 998.27	R 9 931.18	R 441 399.05	R 533 457.23
1003573	D.C DYKER	R 3 319.10	R 3 511.64	R 3 507.28	R 3 502.93	R 3 498.58	R 3 494.24	R 3 489.89	R 3 485.55	R 3 481.20	R 473 645.57	R 504 935.98
1001684	MOTSHELE	R 2 769.31	R 2 915.03	R 486.88	R 479.63	R 478.19	R 2 903.47	R 2 899.12	R 2 894.78	R 2 890.42	R 471 522.44	R 490 239.27
1003911	MJ MALGAS	R 3 562.78	R 3 461.44	R 3 820.12	R 3 684.78	R 3 336.78	R 3 509.41	R 3 465.43	R 3 439.90	R 3 465.92	R 454 574.95	R 486 321.51
1003773	LI VAN DER WESTHUIZEN	R 3 107.42	R 3 279.86	R 3 433.70	R 3 445.73	R 3 444.64	R 4 843.08	R 5 195.27	R 4 339.98	R 7 512.50	R 436 797.49	R 475 399.67
1004132	D GEORGE	R 2 594.42	R 2 752.04	R 2 757.15	R 2 753.01	R 2 748.87	R 2 744.73	R 2 369.52	R 2 365.38	R 2 361.24	R 442 375.17	R 465 821.53
1014723	H CLOETE	R 9 265.36	R 8 989.30	R 8 931.46	R 8 873.62	R 8 815.78	R 8 757.94	R 8 700.10	R 8 642.26	R 8 584.42	R 384 259.99	R 463 820.23
1006176	AT SWELELOPELE COMMUNITY CR(VER)	R 2 347.42	R 2 490.12	R 2 486.38	R 2 482.65	R 2 478.90	R 2 475.16	R 2 471.42	R 2 467.68	R 2 463.95	R 429 983.70	R 452 147.38
1004435	OK THETHE	R 3 162.16	R 3 305.61	R 676.51	R 664.10	R 661.94	R 655.75	R 655.34	R 643.38	R 637.18	R 429 580.18	R 440 642.15
1001698	GR MARTIN	R 2 439.07	R 2 550.84	R 2 545.37	R 2 539.88	R 2 534.38	R 2 528.90	R 2 462.24	R 2 456.75	R 2 451.25	R 406 109.00	R 428 617.68
1004530	KM MELATO	R 2 804.07	R 2 952.13	R 2 956.47	R 2 951.56	R 2 946.64	R 2 941.73	R 2 879.77	R 2 874.86	R 2 869.94	R 397 546.28	R 423 723.45
1015802	AI IORDAAN	R 8 184.27	R 7 926.00	R 7 875.10	R 7 824.20	R 7 773.30	R 7 722.40	R 7 671.50	R 7 620.61	R 7 569.71	R 340 981.36	R 411 148.45
1015035	G OLIPHANT	R 1 991.26	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 381 285.53	R 400 562.63
1015157	A MMITSHANE	R 3 010.37	R 3 240.08	R 3 238.33	R 3 236.60	R 3 234.86	R 3 233.13	R 3 231.40	R 561.73	R 289 324.38	R 63 485.72	R 375 796.60
5002216	GS GADIPEDI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 354 508.00	R 354 508.00
1001202	E SWANEPOEL	R 2 600.35	R 2 714.90	R 2 708.54	R 2 702.12	R 2 695.71	R 2 689.28	R 2 587.39	R 2 580.97	R 2 574.56	R 328 342.10	R 352 195.92
1016194	A TURNER	R 1 525.43	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 324 265.38	R 339 032.73
1008607	JM KGOROYABOGO	R 2 254.11	R 2 388.89	R 2 385.14	R 2 381.40	R 2 377.67	R 2 373.93	R 2 370.19	R 2 366.46	R 2 362.71	R 315 776.67	R 337 037.17
1001551	JM GRASS	R 2 717.40	R 2 749.02	R 3 084.80	R 2 327.65	R 2 808.96	R 2 964.07	R 3 690.26	R 2 776.23	R 3 602.21	R 309 698.71	R 336 419.31
1004603	I CARELSE	R 2 336.02	R 2 451.45	R 2 447.75	R 2 720.21	R 2 796.28	R 3 147.24	R 3 020.72	R 4 432.78	R 2 382.02	R 304 177.21	R 329 911.68
1011931	IVANCO INV PTY LTD	R 5 065.45	R 4 981.88	R 4 953.93	R 4 925.93	R 4 897.93	R 4 869.93	R 4 841.93	R 4 813.93	R 4 785.93	R 284 494.47	R 328 631.31
1012870	S MAHLAOLA	R 1 902.16	R 2 037.55	R 2 035.82	R 2 034.08	R 2 032.34	R 2 030.60	R 1 913.84	R 1 912.10	R 1 910.37	R 307 835.20	R 325 644.06
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 320 531.56	R 320 531.56
1015052	JTF LEEUW	R 7 138.67	R 5 248.23	R 6 413.25	R 5 302.21	R 8 640.76	R 5 903.94	R 3 764.35	R 3 046.96	R 5 141.70	R 269 463.21	R 320 063.28
1003521	BG MOKWA	R 2 174.27	R 2 268.14	R 859.54	R 849.03	R 851.78	R 841.27	R 830.74	R 820.24	R 812.95	R 303 793.54	R 314 101.50
1007654	MG KGOSIENG	R 1 889.51	R 1 985.39	R 1 981.29	R 1 977.21	R 1 973.13	R 1 969.04	R 1 964.96	R 1 960.88	R 1 956.78	R 294 344.43	R 312 002.62
1011958	PE VAN ROOYEN	R 5 964.71	R 5 783.42	R 5 745.94	R 5 708.42	R 5 670.89	R 5 633.37	R 5 595.84	R 5 558.32	R 5 520.80	R 260 471.95	R 311 653.66
1007589	A JAKWA	R 1 890.28	R 1 985.23	R 1 980.97	R 1 976.77	R 1 972.58	R 1 968.38	R 1 964.17	R 1 959.98	R 1 955.77	R 291 781.91	R 309 436.04
1004103	K.C MOJANAGA	R 1 184.94	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 293 971.78	R 305 442.88
1006503	MONTSHABATHO (PROK) OJ	R 1 367.16	R 1 473.27	R 1 472.64	R 1 472.03	R 1 471.42	R 1 470.80	R 1 470.19	R 1 469.58	R 1 468.96	R 285 594.63	R 298 730.68
1002046	I GOLODA	R 1 971.56	R 2 222.82	R 5 049.91	R 3 374.47	R 3 579.52	R 3 282.63	R 5 246.02	R 2 957.27	R 2 942.84	R 244 836.56	R 298 463.60
1007806	GS MOLTHALE	R 1 947.40	R 2 048.73	R 2 044.72	R 2 040.69	R 2 036.67	R 2 032.63	R 2 028.61	R 2 024.58	R 2 020.54	R 273 954.80	R 292 179.37
1001833	J DIBAKWANE	R 2 103.15	R 2 006.78	R 2 194.75	R 2 190.18	R 2 185.61	R 2 181.04	R 2 103.22	R 2 098.66	R 2 094.08	R 271 443.22	R 290 600.69
1016323	M COETZEE	R 1 672.57	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 262 754.57	R 278 946.34
1003761	FM PETERSEN	R 2 346.09	R 2 551.28	R 2 883.82	R 2 829.57	R 3 625.09	R 2 690.52	R 2 682.41	R 2 672.13	R 2 898.65	R 248 508.56	R 273 688.12
1006379	TM MARUMO	R 1 184.31	R 1 276.75	R 1 276.33	R 1 275.92	R 1 275.52	R 1 275.11	R 1 274.71	R 1 274.30	R 1 273.90	R 258 057.14	R 269 443.99
1006262	D MEDUPE	R 1 823.27	R 1 914.03	R 1 910.02	R 1 905.99	R 1 901.97	R 1 897.94	R 1 893.91	R 1 889.89	R 1 885.85	R 252 222.66	R 269 245.53
1006254	SD MOCHANE	R 2 010.56	R 2 083.20	R 2 076.07	R 2 068.92	R 2 061.78	R 2 054.63	R 2 047.48	R 2 040.33	R 2 033.18	R 242 224.77	R 260 700.92
5002161	KS MOSES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 258 165.11	R 258 165.11
1008906	GC KBOEKOE	R 1 735.72	R 1 826.37	R 1 822.63	R 1 818.89	R 1 815.16	R 1 811.42	R 1 807.67	R 1 803.94	R 1 800.19	R 236 188.08	R 252 430.07
1004588	M SETLHODI	R 1 796.17	R 1 877.44	R 545.49	R 539.23	R 532.98	R 526.73	R 520.47	R 514.22	R 511.08	R 242 582.73	R 249 946.54
1009184	NM MAHAPA	R 1 740.88	R 1 824.62	R 1 820.61	R 1 816.58	R 1 812.55	R 1 808.52	R 1 804.49	R 1 800.47	R 1 796.44	R 233 695.79	R 249 920.95
1003898	D.J RAPOO	R 1 334.73	R 1 421.82	R 1 420.07	R 1 421.82	R 1 420.07	R 1 418.34	R 1 189.59	R 1 187.85	R 1 186.12	R 235 427.60	R 247 428.01
1011581	LP SAKU	R 2 244.76	R 2 330.00	R 774.04	R 760.72	R 755.39	R 752.43	R 739.11	R 733.62	R 727.20	R 236 127.27	R 245 944.54
1015056	MH HUNT	R 2 956.99	R 3 126.90	R 2 962.58	R 3 016.79	R 2 963.76	R 2 979.89	R 2 991.42	R 3 007.84	R 3 024.33	R 214 860.19	R 241 890.69
1009668	MJ MATLE	R 1 621.66	R 1 722.20	R 1 719.76	R 1 717.33	R 1 714.91	R 1 712.48	R 1 710.05	R 1 707.62	R 1 705.18	R 224 450.73	R 239 781.92

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

### 6.3 Top 100 Debtors: Organs of the State

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1014691	NATIONAL GOVERNMENT OF RSA	80831.59	R 97 386.92	R 96 762.25	R 96 137.58	R 95 512.91	R 94 888.24	R 94 263.57	R 93 638.90	R 93 014.23	R 2 172 387.56	R 3 014 823.75
1014741	LAERSKOOL HARTSVALLEI	25633.15	R 24 887.77	R 24 728.13	R 24 568.49	R 24 408.85	R 24 249.22	R 24 089.58	R 23 929.94	R 23 770.30	R 1 063 074.73	R 1 283 340.16
1012475	DEPARTMENT OF EDUCATION	1533.82	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 298 471.79	R 313 320.41	
1012112	NATIONAL GOVERNMENT OF RSA	5173	R 5 029.49	R 4 997.70	R 4 965.95	R 4 934.19	R 4 902.44	R 4 870.69	R 4 838.94	R 4 807.19	R 242 986.75	R 287 506.34
1006861	PUBLIC WORK ROADS	1386.98	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 248 262.75	R 261 689.89
1004764	NATIONAL GOVERNMENT OF RSA	48846.45	R 44 510.53	R 44 047.81	R 43 585.09	R 48 675.00	R 7 964.76	R 4 199.56	R 3 736.84	R 3 274.12	R 10 178.76	R 259 018.92
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	1165.61	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 244 295.14	R 255 579.23
1004763	WARRENTON COMBINED SCHOOL	795.27	R 7 728.16	R 7 850.62	R 7 878.70	R 7 749.98	R 15 691.60	R 12 152.72	R 11 983.23	R 16 798.54	R 138 902.07	R 234 690.89
1006529	TLHATLOGANE PRIM SCHOOL/	5425.57	R 5 354.60	R 5 319.69	R 5 284.79	R 5 249.88	R 5 214.97	R 5 180.05	R 5 145.14	R 5 110.23	R 180 529.58	R 227 814.50
1000839	HOERSKOOL	8685.1	R 8 365.30	R 8 346.08	R 8 280.66	R 8 215.22	R 8 568.61	R 8 503.18	R 8 437.76	R 8 372.33	R 109 262.14	R 185 036.38
1008271	ROLILAHLA PRIMARY SCHOOL	4449.05	R 4 386.13	R 4 394.72	R 4 365.78	R 4 336.84	R 4 307.91	R 4 278.97	R 4 250.03	R 4 221.09	R 140 271.02	R 179 261.54
1000835	LAERSKOOL WARRENTON	6409.57	R 12 665.40	R 13 351.90	R 12 384.49	R 17 707.41	R 17 893.86	R 11 524.02	R 13 212.72	R 13 139.92	R 23 974.86	R 142 264.15
1015123	STREEKSVERTEENWOORDIGER	52285.13	R 7 868.55	R 20 456.86	R 12 596.38	R 12 526.71	R 14 223.70	R 14 812.40	R 5 707.66	R 1 380.46	R -	R 141 857.85
1006107	WARRENTON HOSPITAAL	36362.31	R 45 116.26	R 33 229.56	R 18 430.46	R -	R -	R -	R -	R -	R -	R 133 138.59
1000842	PROVINCIAL GOVERNMENT OF THE NC	11734.73	R 10 803.00	R 10 698.89	R 10 594.78	R 10 490.67	R 10 386.55	R 10 282.44	R 10 178.33	R 10 074.22	R 35 963.81	R 131 207.42
1012802	DEPT WELSYN	10640.95	R 5 812.66	R 4 696.83	R 10 071.28	R 25 368.84	R 24 960.38	R 28 584.93	R 16 917.65	R -	R -	R 127 053.52
1012418	SIBBOLET TRUST	1784.23	R 1 745.17	R 1 734.78	R 1 724.39	R 1 714.00	R 1 703.60	R 1 693.21	R 1 682.82	R 1 672.43	R 95 851.84	R 111 306.47
1012801	PUBLIC WORKS	1286.85	R 1 275.82	R 1 269.48	R 1 263.12	R 1 256.78	R 1 250.44	R 1 244.07	R 1 237.73	R 1 231.38	R 86 289.83	R 97 605.50
1000841	PROVINCIAL GOVERNMENT OF THE NC	31175.91	R 28 307.50	R 28 307.50	R -	R 2 648.78	R 2 348.02	R 2 047.25	R 511.21	R -	R -	R 95 346.17
1006532	DEPT VAN ONDERRWYS	470.36	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 84 196.01	R 88 749.49	
1002455	STREEKSVERTEENWOORDIGER	29377.68	R 2 373.54	R 2 355.58	R 2 358.55	R 3 758.97	R 2 030.91	R 34 189.28	R 2 698.35	R 2 624.94	R 370.04	R 82 137.84
1012301	DEPARTMENT OF LAND AFFAIRS	1187.17	R 1 160.93	R 1 154.00	R 1 147.08	R 1 140.15	R 1 133.22	R 1 126.29	R 1 119.37	R 1 112.44	R 65 125.94	R 75 406.59
1011962	DEPARTMENT OF LAND AFFAIRS	1178.53	R 1 151.55	R 1 144.63	R 1 137.70	R 1 130.77	R 1 123.84	R 1 116.92	R 1 109.99	R 1 103.06	R 62 742.23	R 72 939.22
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	1281.23	R 8 773.25	R 5 571.85	R 3 305.07	R 37 280.08	R -	R -	R -	R -	R -	R 56 211.48
1011959	DEPARTMENT OF LAND AFFAIRS	763.73	R 748.45	R 744.12	R 739.79	R 735.46	R 731.13	R 726.80	R 722.47	R 718.14	R 44 691.84	R 51 321.93
1001642	NATIONAL GOVERNMENT OF RSA	7029.02	R 2 889.69	R 18 974.72	R 3 122.94	R 4 348.22	R 5 514.23	R 7 487.40	R -	R -	R -	R 49 366.22
1012215	ANMAR TRUST	759.59	R 738.37	R 733.79	R 729.17	R 724.56	R 719.94	R 715.32	R 710.70	R 706.08	R 36 693.42	R 43 230.94
1000840	HOERSKOOL SPORTVELDE	1515.02	R 1 413.94	R 1 406.13	R 1 364.19	R 1 409.38	R 1 387.53	R 1 304.78	R 1 312.43	R 1 304.31	R 30 066.97	R 42 484.68
1012270	JH NELSON	860.06	R 830.74	R 825.30	R 819.81	R 814.33	R 808.84	R 803.36	R 797.87	R 792.39	R 34 564.49	R 41 917.19
1000836	PROVINCIAL GOVERNMENT OF THE NC	30724.34	R -	R -	R -	R -	R -	R -	R -	R -	R 30 724.34	
1012145	REPUBLIEK VAN SUID-AFRIKA	136.46	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 28 215.45	R 29 536.47
1002005	STREEKSVERTEENWOORDIGER	12823.54	R 1 300.91	R 3 217.38	R 3 012.65	R 3 902.75	R 1 398.80	R 746.81	R 783.63	R 754.84	R 1 473.76	R 29 415.07
1003999	PROVINCIAL GOVERNMENT OF THE NC	720.98	R 665.59	R 660.50	R 655.41	R 650.32	R 645.23	R 640.14	R 635.05	R 629.96	R 18 099.06	R 24 002.24
1016984	NATIONAL GOVERNMENT OF THE RSA	1825.53	R 18 228.83	R 1 657.17	R -	R -	R -	R -	R -	R -	R -	R 21 711.53
1003408	NATIONAL GOVERNMENT OF RSA	966.7	R 1 285.56	R 1 280.97	R 1 274.85	R 1 270.71	R 1 266.57	R 1 276.77	R 1 265.46	R 1 254.15	R 9 067.33	R 20 209.07
1003412	NATIONAL GOVERNMENT OF RSA	1039.54	R 1 456.57	R 1 443.00	R 1 437.05	R 1 432.92	R 1 428.78	R 1 443.61	R 1 429.98	R 1 416.36	R 1 543.17	R 14 070.98
1006531	WARRENTON PUBLIEKE SKOOL	4234.44	R 4 027.13	R 4 027.13	R -	R -	R -	R -	R -	R -	R -	R 12 288.70
1016985	PROVINCIAL GOVERNMENT OF THE NC	989.5	R 9 861.50	R 896.50	R -	R -	R -	R -	R -	R -	R -	R 11 747.50
1011964	DEPARTMENT OF LAND AFFAIRS	177.31	R 171.54	R 170.49	R 169.48	R 168.47	R 167.46	R 166.45	R 165.44	R 164.43	R 9 790.25	R 11 311.32
1012251	REPUBLIEK VAN SUID-AFRIKA	52.69	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 9 654.54	R 10 164.59
1004790	NATIONAL GOVERNMENT OF RSA	423.91	R 390.42	R 387.01	R 387.01	R 387.01	R 393.28	R 389.81	R 386.34	R 3 813.58	R 7 345.38	
1006325	DIE STREEKSVERTEENWOORDIGE	0	R -	R -	R -	R -	R -	R -	R -	R -	R 5 837.58	
1002006	STREEKSVERTEENWOORDIGER	647.23	R 598.10	R 592.81	R 587.53	R 587.53	R 582.25	R 576.97	R 580.19	R 7.34	R 5.26	R 4 765.21
1015122	DIE STREEKSVERTEENWOORDIGER	721.17	R 688.79	R 682.65	R 682.65	R 676.51	R 596.80	R -	R -	R -	R -	R 4 731.22
1009342	DEPT GESONDHEID PHOLONG KLINIEK	449.67	R 430.86	R 427.13	R 423.38	R 419.64	R 415.90	R 415.94	R 412.20	R 415.94	R 408.46	R 4 219.12
1015124	STREEKSVERTEENWOORDIGER	639.14	R 589.32	R 584.03	R 583.97	R 583.95	R 578.67	R 194.69	R -	R -	R -	R 3 753.77
1015125	STREEKSVERTEENWOORDIGER	637.52	R 587.55	R 582.27	R 582.25	R 582.25	R 576.97	R 1.92	R -	R -	R -	R 3 550.73
1006530	PUBLIC WORK ROADS	4.21	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 1 946.23	R 1 987.00
1001849	PROVINCIAL GOVERNMENT OF THE NC	29.37	R 45.62	R 45.29	R 44.92	R 48.98	R 48.61	R 48.24	R 47.87	R 47.50	R 1 539.00	R 1 945.40
1012355	REPUBLIEK VAN SUID-AFRIKA	5.23	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 964.37	R 1 015.04
1012159	LAERSKOOL HARTSVALLEI	661.87	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 661.87
1012113	NATIONAL GOVERNMENT OF RSA	4.53	R 3.04	R 3.03	R 3.03	R 3.03	R 3.03	R 3.03	R 3.03	R 3.02	R 3.02	R 526.40
1006860	MOGOMOTSI SEK SCHOOL	206.62	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 206.62
1012332	REPUBLIEK VAN SUID-AFRIKA	0.88	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 167.06	R 175.54
1012364	REPUBLIEK VAN SUID-AFRIKA	0.42	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 98.31	R 102.41
1012365	REPUBLIEK VAN SUID-AFRIKA	0.42	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 98.31	R 102.41
1012121	NATIONAL GOVERNMENT OF RSA	2.79	R 2.26	R 2.20	R 2.17	R 2.17	R 0.44	R -	R -	R -	R -	R 12.03
1016980	SANRAL	1.9	R 2.28	R -	R -	R -	R -	R -	R -	R -	R -	R 4.18
1016981	SANRAL	1.9	R 2.28	R -	R -	R -	R -	R -	R -	R -	R -	R 4.18
1017010	RSA REPUBLIC OF SOUTH AFRICA	1.9	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 1.90

## 7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

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

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

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

### 7.1 Top 10 Creditors

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

## 8. Investment portfolio analysis

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

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

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

Investment portfolio analysis is only updated on quarterly basis

## 9. Allocation and grant receipts and expenditure

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

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		36 446	70 612	70 612	27 893	27 893	5 884	22 009	374.0%	50 956
Equitable Share		32 495	66 283	66 283	27 618	27 618	5 524	22 094	400.0%	46 627
Expanded Public Works Programme Integrated Grant		1 270	1 329	1 329	191	191	111	81	72.8%	1 329
Local Government Financial Management Grant		2 682	3 000	3 000	84	84	250	(166)	-66.5%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1 500	1 500	-	-	125	(125)	-100.0%	1 500
Capacity Building and Other Grants		-	1 500	1 500	-	-	125	(125)	-100.0%	1 500
District Municipality:		421	3 500	3 500	-	-	292	(292)	-100.0%	3 500
FBDM(Operational)		421	3 500	3 500	-	-	292	(292)	-100.0%	3 500
Other grant providers:		1 125	1 250	1 250	86	86	104	(18)	-17.4%	1 250
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Northern Cape Arts and Cultural		1 125	1 250	1 250	86	86	104	(18)	-17.4%	1 250
<b>Total operating expenditure of Transfers and Grants:</b>		<b>37 992</b>	<b>76 862</b>	<b>76 862</b>	<b>27 979</b>	<b>27 979</b>	<b>6 405</b>	<b>21 574</b>	<b>336.8%</b>	<b>57 206</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		59 267	32 601	32 601	3 197	3 197	2 717	480	17.7%	32 601
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		20 965	12 641	12 641	-	-	1 053	(1 053)	-100.0%	12 641
Regional Bulk Infrastructure Grant		20 783	9 960	9 960	2 025	2 025	830	1 195	143.9%	9 960
Water Services Infrastructure Grant		17 519	10 000	10 000	1 172	1 172	833	339	40.7%	10 000
<b>Total capital expenditure of Transfers and Grants</b>		<b>59 267</b>	<b>32 601</b>	<b>32 601</b>	<b>3 197</b>	<b>3 197</b>	<b>2 717</b>	<b>480</b>	<b>17.7%</b>	<b>32 601</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>97 259</b>	<b>109 463</b>	<b>109 463</b>	<b>31 176</b>	<b>31 176</b>	<b>9 122</b>	<b>22 054</b>	<b>241.8%</b>	<b>89 807</b>

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 & Rentals	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	-	191 359.63	191 359.63	1 137 640.37	14%
Local Government Financial Management Grant	3 000 000.00	-	83 638.63	87 465.58	2 912 534.42	3%
Capacity Building and Other Grants	1 500 000.00	412 513.17	-	-	1 500 000.00	0%
FBDM (Operational)	3 500 000.00	30 480.00	-	-	3 500 000.00	0%
Northern Cape Arts and Cultural	1 250 000.00	-	86 069.41	86 069.41	1 163 930.59	7%
<b>Sub-Total</b>	<b>76 862 000.00</b>	<b>28 060 993.17</b>	<b>27 979 067.67</b>	<b>27 982 894.62</b>	<b>48 882 932.33</b>	<b>36%</b>
<b>Capital</b>						
Municipal Infrastructure Grant	12 641 000.00	-	-	-	12 641 000.00	0%
Water Services Infrastructure Grant	10 000 000.00	5 000 000.00	1 172 482.79	1 348 355.21	8 651 644.79	13%
Regional Bulk Infrastructure Grant	9 960 000.00	2 328 226.97	2 024 545.19	2 328 226.97	7 631 773.03	23%
<b>Sub-Total</b>	<b>32 601 000.00</b>	<b>7 328 226.97</b>	<b>3 197 027.98</b>	<b>3 676 582.18</b>	<b>21 292 644.79</b>	<b>11%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>109 463 000.00</b>	<b>35 389 220.14</b>	<b>31 176 095.65</b>	<b>31 659 476.80</b>	<b>70 175 577.12</b>	<b>29%</b>

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

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

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

Municipality needs to improve on spending on the following Grant

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

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

## 10. Councillor and board member allowances and employee benefits

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

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

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

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

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

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

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

## 11. Material Variances to the Service Delivery and Budget Implementation

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

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	July Budget	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1																
<b>Cash Receipts By Source</b>																	
Property rates		2 236	763	763	763	763	763	763	763	763	763	763	(711)	9 150	9 571	9 992	
Service charges - Electricity revenue		1 151	973	973	973	973	973	973	973	973	973	973	974	11 675	12 212	12 749	
Service charges - Water revenue		101	271	271	271	271	271	271	271	271	271	271	442	3 255	3 404	3 554	
Service charges - Waste Water Management		20	489	489	489	489	489	489	489	489	489	489	958	5 865	6 135	6 405	
Service charges - Waste Management		100	368	368	368	368	368	368	368	368	368	368	635	4 413	4 616	4 819	
Rental of facilities and equipment		—	27	27	27	27	27	27	27	27	27	27	27	54	321	336	351
Interest earned - external investments		—	31	31	31	31	31	31	31	31	31	31	31	62	373	390	407
Interest earned - outstanding debtors		14	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	3 311	19 946	20 864	21 782	
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Licences and permits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agency services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and Subsidies - Operational		27 763	6 405	6 405	6 405	6 405	6 405	6 405	6 405	6 405	6 405	6 405	(14 953)	76 862	70 668	73 820	
Other revenue		94	212	212	212	212	212	212	212	212	212	212	330	2 544	12 081	11 784	
<b>Cash Receipts by Source</b>		31 479	11 200	11 200	11 200	11 200	11 200	11 200	11 200	11 200	11 200	11 200	(9 079)	134 404	140 277	145 663	
<b>Other Cash Flows by Source</b>													—	—	—	—	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 328	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	(1 895)	32 601	33 434	35 691	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparment Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Proceeds on Disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Increase (decrease) in consumer deposits		6	2	2	2	2	2	2	2	2	2	2	(1)	25	26	27	
VAT Control (receipts)		—	958	958	958	958	958	958	958	958	958	958	1 917	11 500	12 029	12 558	
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Total Cash Receipts by Source</b>		38 813	14 878	14 878	14 878	14 878	14 878	14 878	14 878	14 878	14 878	14 878	(9 058)	178 530	185 766	193 940	
<b>Cash Payments by Type</b>													—	—	—	—	
Employee related costs		4 422	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 577	59 997	62 757	65 518	
Remuneration of councilors		438	439	439	439	439	439	439	439	439	439	439	441	5 270	5 513	5 755	
Interest		—	50	50	50	50	50	50	50	50	50	50	50	100	600	628	
Bulk purchases - Electricity		—	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	4 167	25 000	26 150	27 301	
Acquisitions - water & other inventory		1 844	292	292	292	292	292	292	292	292	292	292	(1 260)	3 500	3 661	3 822	
Contracted services		633	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	2 080	16 283	14 115	14 736	
Transfers and subsidies - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Transfers and subsidies - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other expenditure		1 323	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 719	2 114	20 623	20 210	21 099	
<b>Cash Payments by Type</b>		8 660	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	13 219	131 274	133 032	138 886	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		3 197	3 006	3 006	3 006	3 006	3 006	3 006	3 006	3 006	3 006	3 006	2 816	36 076	36 931	39 269	
Repayment of borrowing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other Cash Flows/Payments		—	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	2 046	12 279	12 844	13 409	
<b>Total Cash Payments by Type</b>		11 857	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	18 081	179 628	182 807	191 563	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		26 956	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(27 140)	(1 098)	2 959	2 376
Cash/cash equivalents at the month/year beginning:		795	27 751	27 660	27 568	27 476	27 385	27 293	27 202	27 110	27 019	26 927	26 836	795	(304)	2 656	5 032
Cash/cash equivalents at the month/year end:		27 751	27 660	27 568	27 476	27 385	27 293	27 202	27 110	27 019	26 927	26 836	(304)	2 656	5 032		

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

## 12. Capital programme performance.

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

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

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

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

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

Description	Ref	Budget Year 2025/26								
		2024/25	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>41 748</b>	<b>23 001</b>	<b>23 001</b>	<b>2 025</b>	<b>2 025</b>	<b>1 917</b>	<b>(108)</b>	<b>-5.6%</b>	<b>23 001</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	400	400	-	-	33	33	100.0%	400
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		-	400	400	-	-	33	33	100.0%	400
LV Networks										
Capital Spares										
Water Supply Infrastructure		<b>41 748</b>	<b>22 601</b>	<b>22 601</b>	<b>2 025</b>	<b>2 025</b>	<b>1 883</b>	<b>(141)</b>	<b>-7.5%</b>	<b>22 601</b>
Dams and Weirs										
Boreholes		<b>20 783</b>	<b>9 960</b>	<b>9 960</b>	<b>2 025</b>	<b>2 025</b>	<b>830</b>	<b>(1 195)</b>	<b>-143.9%</b>	<b>9 960</b>
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		<b>20 965</b>	<b>12 641</b>	<b>12 641</b>	<b>-</b>	<b>-</b>	<b>1 053</b>	<b>1 053</b>	<b>100.0%</b>	<b>12 641</b>
Distribution										
Distribution Points										
PRV Stations										
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	<b>300</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>100.0%</b>	<b>300</b>
Operational Buildings		-	300	300	-	-	25	25	100.0%	300
Municipal Offices		-	300	300	-	-	25	25	100.0%	300
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<b>Machinery and Equipment</b>		-	<b>1 315</b>	<b>1 315</b>	<b>-</b>	<b>-</b>	<b>110</b>	<b>110</b>	<b>100.0%</b>	<b>1 315</b>
Machinery and Equipment		-	1 315	1 315	-	-	110	110	100.0%	1 315
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>41 748</b>	<b>24 616</b>	<b>24 616</b>	<b>2 025</b>	<b>2 025</b>	<b>2 051</b>	<b>27</b>	<b>1.3%</b>	<b>24 616</b>

### **13. Conclusion**

The municipality's MFMA S71 statement content -

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

The mitigating factors:

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

The risks associated:

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

### **14. Annexure A: C-schedules**

Please note that C Schedules have been attached.

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

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

Annexure A2 - Monthly		Notes/Comments
 <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>		
<b>Select Assessor</b> <b>Frances Baard</b> <b>Magareng</b>		
<b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b> <b>Period</b> <b>National Financial Year</b> <b>Demarcation Code of Municipality being assessed</b>		
<b>District</b> <b>Demarcation Description</b>		
I, name and surname of HOD, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below.		
<b>Municipal Debt Relief Conditions (Monthly reporting)</b>		
<b>Condition</b> <b>6.12 Maintaining the Eskom and bulk water current account – current account for the purpose of this section means the account for a single month's consumption;</b>	<b>Choose from drop down list</b>	
<b>6.12.2</b> - Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	<input type="button" value="Jun'25"/> <input type="button" value="2024/25"/> <input type="button" value="NC093"/>	
<input type="checkbox"/>	<input type="button" value="No"/>	
<b>6.12.2</b> - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://iguploaddrpt.treasury.gov.za/">https://iguploaddrpt.treasury.gov.za/</a>		
<input type="checkbox"/>	<input type="button" value="No"/>	
<b>6.12.2</b> - Does the amount of the bulk water current account payment per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?		
<input type="checkbox"/>	<input type="button" value="No"/>	
<b>6.3.1</b> - Has the municipality paid its <b>Eskom bulk current account</b> 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, including the amount outstanding 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="checkbox"/>	<input type="button" value="No"/>	
<b>6.3.2</b> - 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 <a href="https://iguploaddrpt.treasury.gov.za/">https://iguploaddrpt.treasury.gov.za/</a>		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.3.4</b> - 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="checkbox"/>	<input type="button" value="No"/>	
<b>6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)</b> <b>6.4.1</b> - Is the municipality's MTREF funded and aligned to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/guidelines/pages/funding.aspx">http://mfma.treasury.gov.za/guidelines/pages/funding.aspx</a> ?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.4.1</b> - 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="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.4.1</b> - 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="checkbox"/>	<input type="button" value="Yes"/>	
<i>Note - For example, if the municipality during the preceding 12 months only managed to collect 40 per cent of its revenue (i.e. property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 budgeted revenue. The municipality must make adequate provision for debt impairment in the budget and there is no real alignment between the provision for such with the actual collection of revenue. The Provincial Treasury must respond to this item and align the provision for debt impairment with the actual collection of revenue.</i>		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.4.1</b> - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<i>Note - If the municipality merely used the depreciation and asset impairment to balance the budget and there is no real alignment between the provision for such with the state of asset/asset register, the Provincial Treasury must respond to this item and align the provision for depreciation and asset impairment with the actual state of assets.</i>		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.4.2</b> - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<i>Note - if the municipality has an RFP, a separate budget funding plan is not necessary, however, the PT / NT must assesses whether the existing RFP incorporates/ will give effect to a funded MTREF. If not, the RFP requires strengthening.</i>		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.4.2</b> - If the municipality's MTREF is not funded and it has an RFP per the Adaptive Framework, does the existing RFP incorporate a credible Budget Funding Plan (will the RFP give effect to a funded MTREF over the period of the RFP) – aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022?		
<input type="checkbox"/>	<input type="button" value="No"/>	
<i>Note - only if the municipality does not have an RFP may "N/A" be selected from the dropdown list.</i>		
<input type="checkbox"/>	<input type="button" value="No"/>	
<b>6.4.2</b> - 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 RFP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.)?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.5 Cost reflective tariffs – (excluding metros)</b> has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.6 Electricity and water as collection tools</b> – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
<input type="checkbox"/>	<input type="button" value="No"/>	
<b>6.6.1</b> - the municipality issues a consolidated monthly bill to all consumer/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="checkbox"/>	<input type="button" value="No"/>	
<b>6.6.2</b> - the municipality disconnects electricity services and/or blocks 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="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.6.3</b> - 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? Note - in terms of the condition the municipality must undertake such restriction/ interruption of water together with the municipality to a minimum sum of water waste?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.6.4</b> - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.6 Supporting evidence</b> The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.7 Maintenance of the revenue base</b> - Has the municipality achieved at a minimum of 80 per cent coverage quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent coverage quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statements(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<i>Note - although the norm and standard for collection (MFMA Circular no. 21) is 85 per cent threshold, municipalities under the same circumstances may be granted a waiver by the Provincial Treasury to the norm.</i>		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.7.2</b> - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
- the municipality directly relates to whom supplied areas and the municipality often not supply areas to the extent 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?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
- the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
- the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of ensuring that the Eskom supplied areas are availed in sections 76 to 80 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
- the municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only does so on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?		
<input type="checkbox"/>	<input type="button" value="No"/>	
- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?		
<input type="checkbox"/>	<input type="button" value="No"/>	
<b>6.7.5</b> - 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="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.8 Municipality's completeness of the revenue base</b> - 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 value?		
<input type="checkbox"/>	<input type="button" value="No"/>	
<b>6.8.1</b> - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the actions to address variances to be included as part of the municipality's monthly progress report in the NT format.</i>		
<input type="checkbox"/>	<input type="button" value="Yes"/>	
<b>6.8.2</b> - For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/ or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://iguploaddrpt.treasury.gov.za/">https://iguploaddrpt.treasury.gov.za/</a>		
<input type="checkbox"/>	<input type="button" value="Yes"/>	

Municipal Debt Recovery Programme		
6.9.1	<ul style="list-style-type: none"> <li>- 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?</li> </ul>	<input type="button" value="Yes"/>
6.9.2	<ul style="list-style-type: none"> <li>- If progress is slow in terms of paragraph 6.9.1, is the actual assessment issued from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSOCDA data string?</li> </ul> <p><i>Note - provision 6.9.2 has a typographic error and must refer to 6.9.1.</i></p>	<input type="button" value="Yes"/>
6.9.3	<ul style="list-style-type: none"> <li>- 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?</li> </ul>	<input type="button" value="No"/>
6.9.4	<ul style="list-style-type: none"> <li>- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://gopublicportal.treasury.gov.za">https://gopublicportal.treasury.gov.za</a></li> </ul>	<input type="button" value="No"/>
6.10.1	<ul style="list-style-type: none"> <li>- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?</li> </ul>	<input type="button" value="Yes"/>
6.10.2	<ul style="list-style-type: none"> <li>- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://gopublicportal.treasury.gov.za">https://gopublicportal.treasury.gov.za</a></li> </ul> <p><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i></p>	<input type="button" value="Yes"/>
6.10.3	<ul style="list-style-type: none"> <li>- 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?</li> </ul>	<input type="button" value="No"/>
6.11	<p><b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</p>	<input type="button" value="No"/>
6.12	<p>For the duration of the Municipal Debt Relief (MDR) municipal debt management programme:</p>	
6.12.1	<ul style="list-style-type: none"> <li>- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?</li> </ul>	<input type="button" value="No"/>
6.12.2	<ul style="list-style-type: none"> <li>- 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?</li> </ul>	<input type="button" value="No"/>
6.13	<p><b>Supporting evidence</b> : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to MFMA s.71 statement collected revenue.</p> <p><b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear 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?</p> <p><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSOCDA.</i></p>	<input type="button" value="Yes"/>
6.14	<p><b>NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p>	<input type="button" value="No"/>

PT: HOD/ NT / MM Name:

Tunay Thoye

Signature of HOD/ NT / MM:

29/08/2025

Date:

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

*\*Note - The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report.*

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

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 MFMA Circular No. 58 of 2003												PROVINCE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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			Estimate And Bulk water current account			Compliance with a Standard MTRF			FPR/PFP & Tarriff Assessment			Electricity and water / waste collection costs			Overdue collection of property rates and services charges			Misclassification of Revenue Items			Overnight																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Month	Code Board	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	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	C101	C102	C103	C104	C105	C106	C107	C108	C109	C110	C111	C112	C113	C114	C115	C116	C117	C118	C119	C120	C121	C122	C123	C124	C125	C126	C127	C128	C129	C130	C131	C132	C133	C134	C135	C136	C137	C138	C139	C140	C141	C142	C143	C144	C145	C146	C147	C148	C149	C150	C151	C152	C153	C154	C155	C156	C157	C158	C159	C160	C161	C162	C163	C164	C165	C166	C167	C168	C169	C170	C171	C172	C173	C174	C175	C176	C177	C178	C179	C180	C181	C182	C183	C184	C185	C186	C187	C188	C189	C190	C191	C192	C193	C194	C195	C196	C197	C198	C199	C200	C201	C202	C203	C204	C205	C206	C207	C208	C209	C210	C211	C212	C213	C214	C215	C216	C217	C218	C219	C220	C221	C222	C223	C224	C225	C226	C227	C228	C229	C230	C231	C232	C233	C234	C235	C236	C237	C238	C239	C240	C241	C242	C243	C244	C245	C246	C247	C248	C249	C250	C251	C252	C253	C254	C255	C256	C257	C258	C259	C260	C261	C262	C263	C264	C265	C266	C267	C268	C269	C270	C271	C272	C273	C274	C275	C276	C277	C278	C279	C280	C281	C282	C283	C284	C285	C286	C287	C288	C289	C290	C291	C292	C293	C294	C295	C296	C297	C298	C299	C300	C301	C302	C303	C304	C305	C306	C307	C308	C309	C310	C311	C312	C313	C314	C315	C316	C317	C318	C319	C320	C321	C322	C323	C324	C325	C326	C327	C328	C329	C330	C331	C332	C333	C334	C335	C336	C337	C338	C339	C340	C341	C342	C343	C344	C345	C346	C347	C348	C349	C350	C351	C352	C353	C354	C355	C356	C357	C358	C359	C360	C361	C362	C363	C364	C365	C366	C367	C368	C369	C370	C371	C372	C373	C374	C375	C376	C377	C378	C379	C380	C381	C382	C383	C384	C385	C386	C387	C388	C389	C390	C391	C392	C393	C394	C395	C396	C397	C398	C399	C400	C401	C402	C403	C404	C405	C406	C407	C408	C409	C410	C411	C412	C413	C414	C415	C416	C417	C418	C419	C420	C421	C422	C423	C424	C425	C426	C427	C428	C429	C430	C431	C432	C433	C434	C435	C436	C437	C438	C439	C440	C441	C442	C443	C444	C445	C446	C447	C448	C449	C450	C451	C452	C453	C454	C455	C456	C457	C458	C459	C460	C461	C462	C463	C464	C465	C466	C467	C468	C469	C470	C471	C472	C473	C474	C475	C476	C477	C478	C479	C480	C481	C482	C483	C484	C485	C486	C487	C488	C489	C490	C491	C492	C493	C494	C495	C496	C497	C498	C499	C500	C501	C502	C503	C504	C505	C506	C507	C508	C509	C510	C511	C512	C513	C514	C515	C516	C517	C518	C519	C520	C521	C522	C523	C524	C525	C526	C527	C528	C529	C530	C531	C532	C533	C534	C535	C536	C537	C538	C539	C540	C541	C542	C543	C544	C545	C546	C547	C548	C549	C550	C551	C552	C553	C554	C555	C556	C557	C558	C559	C560	C561	C562	C563	C564	C565	C566	C567	C568	C569	C570	C571	C572	C573	C574	C575	C576	C577	C578	C579	C580	C581	C582	C583	C584	C585	C586	C587	C588	C589	C590	C591	C592	C593	C594	C595	C596	C597	C598	C599	C600	C601	C602	C603	C604	C605	C606	C607	C608	C609	C610	C611	C612	C613	C614	C615	C616	C617	C618	C619	C620	C621	C622	C623	C624	C625	C626	C627	C628	C629	C630	C631	C632	C633	C634	C635	C636	C637	C638	C639	C640	C641	C642	C643	C644	C645	C646	C647	C648	C649	C650	C651	C652	C653	C654	C655	C656	C657	C658	C659	C660	C661	C662	C663	C664	C665	C666	C667	C668	C669	C660	C661	C662	C663	C664	C665	C666	C667	C668	C669	C670	C671	C672	C673	C674	C675	C676	C677	C678	C679	C680	C681	C682	C683	C684	C685	C686	C687	C688	C689	C690	C691	C692	C693	C694	C695	C696	C697	C698	C699	C700	C701	C702	C703	C704	C705	C706	C707	C708	C709	C710	C711	C712	C713	C714	C715	C716	C717	C718	C719	C720	C721	C722	C723	C724	C725	C726	C727	C728	C729	C730	C731	C732	C733	C734	C735	C736	C737	C738	C739	C740	C741	C742	C743	C744	C745	C746	C747	C748	C749	C750	C751	C752	C753	C754	C755	C756	C757	C758	C759	C760	C761	C762	C763	C764	C765	C766	C767	C768	C769	C770	C771	C772	C773	C774	C775	C776	C777	C778	C779	C770	C771	C772	C773	C774	C775	C776	C777	C778	C779	C780	C781	C782	C783	C784	C785	C786	C787	C788	C789	C790	C791	C792	C793	C794	C795	C796	C797	C798	C799	C790	C791	C792	C793	C794	C795	C796	C797	C798	C799	C800	C801	C802	C803	C804	C805	C806	C807	C808	C809	C8010	C8011	C8012	C8013	C8014	C8015	C8016	C8017	C8018	C8019	C8020	C8021	C8022	C8023	C8024	C8025	C8026	C8027	C8028	C8029	C8030	C8031	C8032	C8033	C8034	C8035	C8036	C8037	C8038	C8039	C8040	C8041	C8042	C8043	C8044	C8045	C8046	C8047	C8048	C8049	C8050	C8051	C8052	C8053	C8054	C8055	C8056	C8057	C8058	C8059	C8060	C8061	C8062	C8063	C8064	C8065	C8066	C8067	C8068	C8069	C8070	C8071	C8072	C8073	C8074	C8075	C8076	C8077	C8078	C8079	C8080	C8081	C8082	C8083	C8084	C8085	C8086	C8087	C8088	C8089	C8090	C8091	C8092	C8093	C8094	C8095	C8096	C8097	C8098	C8099	C80100	C80101	C80102	C80103	C80104	C80105	C80106	C80107	C80108	C80109	C80110	C80111	C80112	C80113	C80114	C80115	C80116	C80117	C80118	C80119	C80120	C80121	C80122	C80123	C80124	C80125	C80126	C80127	C80128	C80129	C80130	C80131	C80132	C80133	C80134	C80135	C80136	C80137	C80138	C80139	C80140	C80141	C80142	C80143	C80144	C80145	C80146	C80147	C80148	C80149	C80150	C80151	C80152	C80153	C80154	C80155	C80156	C80157	C80158	C80159	C80160	C80161	C80162	C80163	C80164	C80165	C80166	C80167	C80168	C80169	C80170	C80171	C80172	C80173	C80174	C80175	C80176	C80177	C80178	C80179	C80180	C80181	C80182	C80183	C80184	C80185	C80186	C80187	C80188	C80189	C80190	C80191	C80192	C80193	C80194	C80195	C80196	C80197	C80198	C80199	C80200	C80201	C80202	C80203	C80204	C80205	C80206	C80207	C80208	C80209	C80210	C80211	C80212	C80213	C80214	C80215	C80216	C80217	C80218	C80219	C80220	C80221	C80222	C80223	C80224	C80225	C80226	C80227	C80228	C80229	C80230	C80231	C80232	C80233	C80234	C80235	C80236	C80237	C80238	C80239	C80240	C80241	C80242	C80243	C80244	C80245	C80246	C80247	C80248	C80249	C80250	C80251	C80252	C80253	C80254	C80255	C80256	C80257	C80258	C80259	C80260	C80261	C80262	C80263	C80264	C80265	C80266	C80267	C80268	C80269	C80270	C80271	C80272	C80273	C80274	C80275	C80276	C80277	C80278	C80279	C80280	C80281	C80282	C80283	C80284	C80285	C80286	C80287	C80288	C80289	C80290	C80291	C80292	C80293	C80294	C80295	C80296	C80297	C80298	C80299	C80300	C80301	C80302	C80303	C80304	C80305	C80306	C80307	C80308	C80309	C80310	C80311	C80312	C80313	C80314	C80315	C80316	C80317	C80318	C80319	C80320	C80321	C80322	C80323	C80324	C80325	C80326	C80327	C80328	C80329	C80330	C80331	C80332	C80333	C80334	C80335	C80336	C80337	C80338	C80339	C80340	C80341	C80342	C80343	C80344	C80345	C80346	C80347	C80348	C80349	C80350	C80351	C80352	C80353	C80354	C80355	C80356	C80357	C80358	C80359	C80360	C80361	C80362	C80363	C80364	C80365	C80366	C80367	C80368	C80369	C80370	C80371	C80372	C80373	C80374	C80375	C80376	C80377	C80378	C80379	C80380	C80381	C80382	C80383	C80384	C80385	C80386	C80387	C80388	C80389	C80390	C80391	C80392	C80393	C80394	C80395	C80396	C80397	C80398	C80399	C80400	C80401	C80402	C80403	C80404	C80405	C80406	C80407	C80408	C80409	C80410	C80411	C80412	C80413	C80414	C80415	C80416	C80417	C80418	C80419	C80420	C80421	C80422	C80423	C80424	C80425	C80426	C80427	C80428	C80429	C80430	C80431	C80432	C80433	C80434	C80435	C80436	C80437	C80438	C80439	C80440	C80441	C80442	C80443	C80444	C80445	C80446	C80447	C80448	C80449	C80450	C80451	C80452	C80453	C80454	C80455	C80456	C80457	C80458	C80459	C80460	C80461	C80462	C80463	C80464	C80465	C80466	C80467	C80468	C80469	C80470	C80471	C80472	C80473	C80474	C80475	C80476	C80477	C80478	C80479	C80480	C80481	C80482	C80483	C80484	C80485	C80486	C80487	C80488	C80489	C80490	C80491	C80492	C80493	C80494	C80495	C80496	C80497	C80498	C80499	C80500	C80501	C80502	C80503	C80504	C80505	C80506	C80507	C80508	C80509	C80510	C80511	C80512	C80513	C80514	C80515	C80516	C80517	C80518	C80519	C80520	C80521	C80522	C80523	C80524	C80525	C80526	C80527	C80528	C80529	C80530	C80531	C80532	C80533	C80534	C80535	C80536	C80537	C80538	C80539	C80540	C80541	C80542	C80543	C80544	C80545	C80546	C80547	C80548	C80549	C80550	C80551	C80552	C8055

## 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 **Nothern 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												Summary - Quarter 1				Q1								
Notes	Total Aggregate Collection			1.July - Reporting for June in July				2.August - Reporting for July in August				3.September - Reporting for August in September				Click to view/disseminate	Billing	Collection	R - Billing not collected	% Collection	Q1			
	Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection for in September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection								
1. Collection for whole demarcation 2. Collection <del>excl Eskom supplied areas</del> 3. Collection: <b>Property Rates</b> 4. Total average collection: <b>Electricity</b> (Municipal supplied areas) 5. Total average collection: <b>Water</b> 6. Total average collection: <b>Wastewater</b> 7. Total average collection: <b>Refuse</b> 8. Total average collection: <b>Interest</b>	Summary	5 757 757	2 615 617	4 190 373	45%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	5 757 757	2 615 617	3 142 140	45%	45%						
		2 770 653	2 553 901	1 563 845	92%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	2 770 653	2 553 901	216 752	92%	92%						
		1 197 612	2 245 844	0	188%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	1 197 612	2 245 844	(1 048 332)	188%	188%						
		287 901	140 363	147 538	49%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	287 901	140 363	147 538	49%	49%						
		302 720	78 186	224 534	26%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	302 720	78 186	224 534	26%	26%						
		735 664	17 003	718 661	2%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	735 664	17 003	718 661	2%	2%						
		556 978	91 155	465 823	16%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	556 978	91 155	465 823	16%	16%						
		2 676 882	43 065	2 633 817	2%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	2 676 882	43 065	2 633 817	2%	2%						
Complete This Section												Quarter 1 Performance Per Ward				#DIV/0!	Billing	Collection	R - Billing not collected	% Collection	Q1			
Services			Electricity Supplier	Ward Name & Number		Billing For June	Collection for June in July	Rend Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rend Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rend Value of Billing not collected	% Collection							
<b>Property Rates Tax</b>			Eskom Supplied	Ward 1: Khayelitsha	35 666	1 228	34 438	3%	#DIV/0!	-	-	-	#DIV/0!	35 666	1 228	34 438	3%	3%						
Electricity					-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!								
Water					43 191	361	42 830	1%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	43 191	361	42 830	1%	1%					
Refuse					96 630	616	96 014	1%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	96 630	616	96 014	1%	1%					
Waste Water					163 289	4 490	158 799	3%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	163 289	4 490	158 799	3%	3%					
Interest					419 672	205	419 467	0%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	419 672	205	419 467	0%	0%					
<b>Property Rates Tax</b>			Partial Eskom & Min Supplied	Ward 2: Shantytown	71 276	13 886	57 390	19%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	71 276	13 886	57 390	19%	19%					
Electricity					31 797	27 172	4 625	85%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	31 797	27 172	4 625	85%	85%					
Water					64 247	2 285	61 962	4%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	64 247	2 285	61 962	4%	4%					
Refuse					132 074	4 771	127 303	4%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	132 074	4 771	127 303	4%	4%					
Waste Water					210 211	1 372	208 839	1%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	210 211	1 372	208 839	1%	1%					
Interest					604 721	660	604 061	0%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	604 721	660	604 061	0%	0%					
<b>Property Rates Tax</b>			Eskom supplied	Ward 3: Ixileng	29 055	563	28 491	2%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	29 055	563	28 491	2%	2%					
Electricity					21 117	291	20 826	1%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	21 117	291	20 826	1%	1%					
Water					39 655	330	39 325	1%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	39 655	330	39 325	1%	1%					
Refuse					63 346	282	63 064	0%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	63 346	282	63 064	0%	0%					
Waste Water					180 072	85	179 987	0%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	180 072	85	179 987	0%	0%					
Interest			Min Supplied	Ward 4: Warenkloof	165 964	44 024	121 940	27%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	165 964	44 024	121 940	27%	27%					
Electricity					22 548	8 838	13 710	39%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	22 548	8 838	13 710	39%	39%					
Water					55 841	24 891	30 950	45%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	55 841	24 891	30 950	45%	45%					
Refuse					112 102	45 289	66 813	40%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	112 102	45 289	66 813	40%	40%					
Waste Water					154 091	8 775	145 315	6%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	154 091	8 775	145 315	6%	6%					
Interest					426 738	8 089	418 650	2%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	426 738	8 089	418 650	2%	2%					
<b>Property Rates Tax</b>			Min Supplied	Ward 5: Warenkloof	838 935	2 186 029	0	261%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	838 935	2 186 029	(1 347 093)	261%	261%					
Electricity					233 556	104 353	129 203	45%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	233 556	104 353	129 203	45%	45%					
Water					66 235	50 005	16 230	75%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	66 235	50 005	16 230	75%	75%					
Refuse					67 068	38 512	28 556	57%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	67 068	38 512	28 556	57%	57%					
Waste Water					14 570	1 228	13 342	8%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	14 570	1 228	13 342	8%	8%					
Interest					613 005	33 868	579 137	6%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	613 005	33 868	579 137	6%	6%					
<b>Property Rates Tax</b>			Eskom supplied	Ward 6: Ixileng	56 716	114	56 602	0%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	56 716	114	56 602	0%	0%					
Electricity					-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!						
Water					52 090	354	51 736	1%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	52 090	354	51 736	1%	1%					
Refuse					109 450	1 637	107 812	1%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	109 450	1 637	107 812	1%	1%					
Waste Water					130 157	856	129 302	1%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	130 157	856	129 302	1%	1%					
Interest					432 673	158	432 516	0%	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	432 673	158	432 516	0%	0%					

## 15.5 Monthly –Restriction of Free Basics to Indigent Households



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

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

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

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

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

Property Rates Reconciliation						
Province	NC					
District	Frances Board District					
Type	LM					
Municipal Name						
GV Period		Municipality				
Financial Year	01/07/2019 - 30/06/2024					
Reconciliation Period	Select from Drop Down					
	Quarter 4					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	GV			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
6034	6397	-363	580 068 000.00	570 256 000.00		
16	16	0	2 380 000.00	2 540 000.00		
127	105	22	12 180 000.00	87 150 000.00		
456	471	-15	1075 935 000.00	1115 475 000.00		
0	0	0	228 330 000.00	15 120 000.00		
314	21	293	22 922 000.00	12 470 000.00		
80	42	38	53 867 000.00	53 867 000.00		
25	25	0	430 000.00	-		
1	0	1	10 537 000.00	-		
495	0	495	-	-		
0	0	0	-	-		
0	463	-463	-	-		
0	3	-3	-	-		
	7548	7543	5	2 082 248 000.00	2 071 909 000.00	10 340 000.00
Detailed Reconciliation						
Property Categories	GV			Market Values		
	GV	MFS	Variance	GV	MFS	Variance
510 451	509 428	7 023	1549 353.51	1528 284.38	21089.15	
5 182	5 362	-180	15 547.35	16 086.24	538.89	
285 176	148 402	136 774	765 527.85	445 206.78	350 321.07	
252 296	340 487	-85 191	876 887.03	1021 461.00	144 573.87	
-	-	-	-	-	-	
497 189	248 679	248 509	1491 585.73	746 037.48	745 528.25	
4 359	2 371	1088	13 077.00	7 113.99	5 963.01	
14 634	-	14 634	43 901.61	-	43 601.61	
-	-	-	-	-	-	
5 999	-	8 999	26 996.65	-	26 996.65	
	Total	R1604 285.87	R1254 729.95	R340 555.82	4 812 858.72	3 764 180.85
Prepared By	K Modise			Date 08-Aug-25		
Signature						
Contact Details	<a href="mailto:gololo.modise@gmail.com">gololo.modise@gmail.com</a>					
Reviewed By	Ms.K.V. Kheziwe			Date 08/08/2025		
Signature						

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

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

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

## 17. Municipal Manager's Quality Certification

### Quality Certificate



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

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

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

  
Mr T Thage  
Municipal Manager

09/08/2025  
Date