

MAGARENG



MUNICIPALITY

MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2025/2026

DISTRIBUTION:

Executive Mayor:	Mrs. Neo Mase
Municipal Manager:	Mr. Tumelo Thage
Chief Financial Officer:	Ms. Kedisaletse Khaziwa
Sector Departments:	National and Provincial Departments

Uploaded to the National Treasury GoMuni portal

Table of Contents

Part 1: In-Year Report for the Period Ending 30 August 2025.....	5
1. Purpose	5
2. Background.....	5
3. Executive summary	6
3.1 Operating Revenue by Source.....	6
3.2 Operating Expenditure by Type	8
3.3 Capital Expenditure.....	10
3.4 Debtors Ageing	12
3.5 Creditors Ageing	13
4. Budget Performance Overview.....	14
4.1 Operating Revenue by Source.....	14
4.2 Operating Expenditure by type	14
4.3 Capital Expenditure	14
4.4 Cash flow	14
4.5 MFMA: Circular 124: Condition 6.9	14
4.6 Progress on Budget Funding Plan	15
4.7 Progress on the Financial Recovery Plan.....	16
5. In-Year Budget Statement Tables	17
5.1 Table C1: Monthly Budget Statements Summary	17
5.2 Table C2: Monthly Budget Statement – Financial Performance by Standard Classification	18
5.3 Table C3: Monthly Budget Statement – Financial Performance (Revenue & Expenditure by Municipal vote)	19
5.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)	23
5.5 Table C5: Monthly Budget Statement – Capital Expenditure (Municipal vote, standard classification, and funding)	28
5.6 Table C6: MBS – Monthly Budget Statement of Financial Position.....	29
5.7 Table C7: Monthly Budget Statement – Cash Flow	31
Part 2: Supporting Documentation.....	32
6. Debtors Analysis	32
6.1 Top 100 Debtors: Commercial.....	33
6.2 Top 100 Debtors: Households	35
6.3 Top 100 Debtors: Organs of the State.....	37
7. Creditors' Analysis.....	38
7.1 Top 10 Creditors.....	38

8.	Investment portfolio analysis	39
9.	Allocation and grant receipts and expenditure	40
10.	Councillor and board member allowances and employee benefits	42
11.	Material Variances to the Service Delivery and Budget Implementation	44
12.	Capital programme performance.	45
13.	Conclusion.....	47
14.	Annexure A: C-schedules.....	47
15.	Annexure B: Compliance with the conditions for Municipal Debt Relief for electricity..	48
15.1	MFMA Circular 124 – Municipality Compliance Self-Assessment.....	48
15.2	Municipal Debt Relief Performance across the period of debt relief participation for electricity.	50
15.3	The Provincial Treasury Debt Relief Compliance Assessment.....	50
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)	51
15.5	Monthly –Restriction of Free Basics to Indigent Households	52
15.6	MFMA Circular 124-Condition 6.8 (Completeness of the revenue base)	53
16	MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)	54
17	Municipal Manager’s Quality Certification	55

List of Tables

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

List of Charts

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

List of Abbreviations and Acronyms used in the Monthly Budget Statement

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

Part 1: In-Year Report for the Period Ending 30 August 2025

TO: THE EXECUTIVE MAYOR

FROM: THE CHIEF FINANCIAL OFFICER: BUDGET & TREASURY OFFICE

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR
MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 30 AUGUST
2025**

1. Purpose

To present the 2025/26 monthly budget and performance assessment for the month of August 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 August 2025

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 30th August 2025, the total operating revenue amounts to **R11.9 million**, and the actual year-to-date revenue amounts to **R47 million**, which is **65%** more than the projected budget of **R28.4 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 **R4.3 million**, the actual year to date amounts to **R32.4 million** which reflected a **153%** variance when compared to year-to-date budget that amounts to **R12.8 million**. Municipality receives Operational transfer and subsidies as per DoRa payment schedule.

Below is a chart that depicts the income billed from 1st – 30th August 2025:

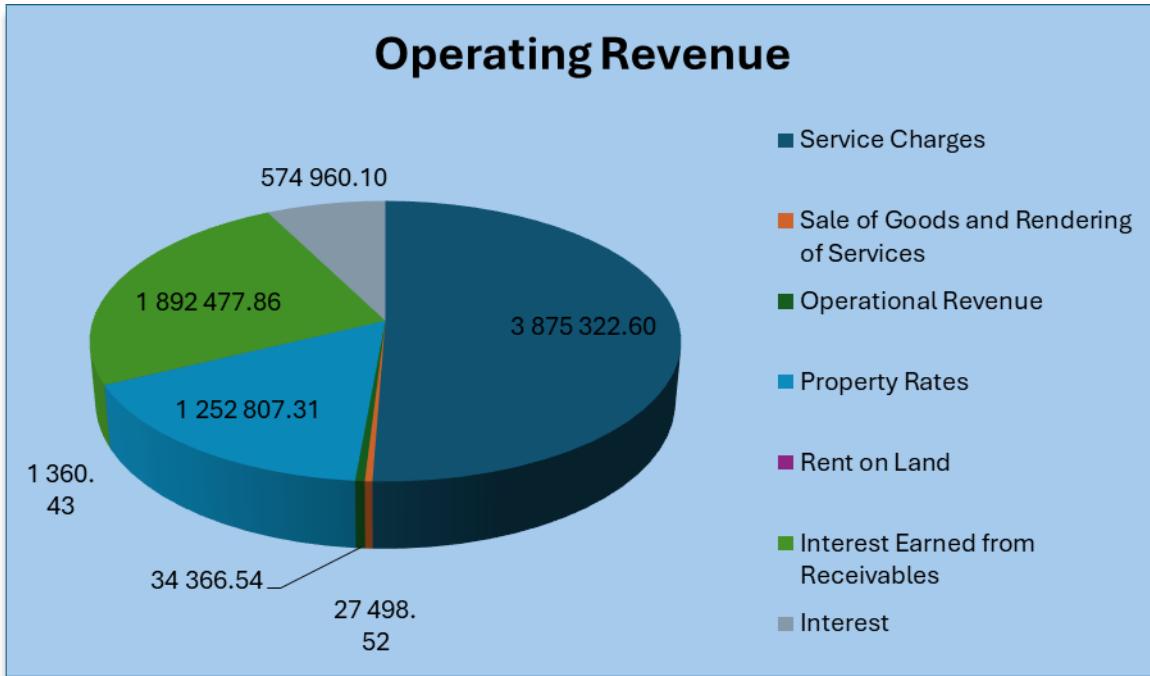


Table 1: Income for 1st to 30th August 2025

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 30 August 2025 a total of **R11.9 million** has been billed, the year-to-date actual amounts to **R47.0 million** which is **65%** more than the projected budget that amounts to **R28.4 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	Budget Year 2025/26									
		2024/25	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity		17 723	19 592	19 592	2 215	3 583	3 265	318	10%	19 592	
Service charges - Water		4 786	5 424	5 424	254	625	904	(279)	-31%	5 424	
Service charges - Waste Water Management		9 085	9 775	9 775	807	1 612	1 629	(18)	-1%	9 775	
Service charges - Waste management		6 737	7 355	7 355	600	1 200	1 226	(25)	-2%	7 355	
Sale of Goods and Rendering of Services		943	1 232	1 232	27	67	205	(138)	-67%	1 232	
Agency services		–	–	–	–	–	–	–	–	–	
Interest		21 670	25 462	25 462	1 892	3 780	4 244	(463)	-11%	25 462	
Interest earned from Receivables		385	46	46	–	–	8	(8)	-100%	46	
Interest from Current and Non Current Assets											
Dividends											
Rent on Land		23	38	38	1	3	6	(3)	-49%	38	
Rental from Fixed Assets		16	327	327	–	–	55	(55)	-100%	327	
Licence and permits		–	–	–	–	–	–	–	–	–	
Special rating levies											
Operational Revenue		3 520	732	732	34	77	122	(45)	-37%	732	
Non-Exchange Revenue											
Property rates		13 247	15 251	15 251	1 253	2 506	2 542	(36)	-1%	15 251	
Surcharges and Taxes											
Fines, penalties and forfeits		225	612	612	–	–	102	(102)	-100%	612	
Licence and permits		–	–	–	–	–	–	–	–	–	
Transfers and subsidies - Operational		73 429	76 862	76 862	4 332	32 393	12 810	19 583	153%	76 862	
Interest		6 681	7 781	7 781	575	1 157	1 297	(140)	-11%	7 781	
Fuel Levy											
Operational Revenue		252	–	–	–	–	–	–	–	–	
Gains on disposal of Assets		(301)	–	–	–	–	–	–	–	–	
Other Gains											
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		158 421	170 489	170 489	11 991	47 003	28 415	18 588	65%	170 489	

See the below table for details on the operating revenue budget

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
Revenue													
Exchange Revenue													
Service charges - Electricity	1 368 080	2 215 266											3 583 346
Service charges - Water	371 381	253 623											625 004
Service charges - Waste Water Management	804 868	806 636											1 611 504
Service charges - Waste management	600 517	599 798											1 200 315
Sale of Goods and Rendering of Services	39 800	27 499											67 299
Agency services	-	-											-
Interest													-
Interest earned from Receivables	1 887 960	1 892 478											3 780 438
Interest from Current and Non Current Assets	-	-											-
Dividends													-
Rent on Land	1 823	1 360											3 183
Rental from Fixed Assets	-	-											-
Licence and permits	-	-											-
Operational Revenue													76 714
Non-Exchange Revenue	42 347	34 367											-
Property rates													-
Surcharges and Taxes	1 252 807	1 252 807											2 505 615
Fines, penalties and forfeits													-
Losses and penalties	-	-											-
Transfers and subsidies - Operational													-
Interest	28 060 993	4 332 000											32 392 993
Fuel Levy	581 571	574 960											1 156 531
Operational Revenue													-
Gains on disposal of Assets	-	-											-
Other Gains	-	-											-
Discontinued Operations													-
Total Revenue (excluding capital transfers and contributions)	35 012 148												47 002 941

3.2 Operating Expenditure by Type

The current year expenditure original budget amounts to **R197 million**, for the reporting month, **R12.3 million** was spent; and the year-to-date actual amounts to **R25.6 million**, which is **22%** less than the projected expenditure amounting to **R32.8 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Expenditure By Type											
Employee related costs		51 011	59 997	59 997	4 263	8 685	9 999	(1 314)	-13%	59 997	
Remuneration of councilors		5 278	5 270	5 270	438	875	878	(3)	0%	5 270	
Bulk purchases - electricity		31 322	25 000	25 000	-	-	4 167	(4 167)	-100%	25 000	
Inventory consumed		16 587	14 050	14 050	856	2 700	2 342	358	15%	14 050	
Debt impairment		50 156	31 883	31 883	2 657	5 314	5 314	0	0%	31 883	
Depreciation and amortisation		76 675	23 541	23 541	1 962	3 923	3 923	0	0%	23 541	
Interest		5 667	600	600	-	-	100	(100)	-100%	600	
Contracted services		14 322	16 283	16 283	650	1 283	2 714	(1 430)	-53%	16 283	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	
Operational costs		18 177	19 810	19 810	1 517	2 840	3 302	(462)	-14%	19 810	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-	
Other Losses		3 928	604	604	-	-	101	(101)	-100%	604	
Total Expenditure		273 124	197 039	197 039	12 342	25 621	32 840	(7 219)	-22%	197 039	

Table 2: Expenditure from 1st to 30th August 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
<u>Expenditure By Type</u>													
Employee related costs	4 422 308	4 263 044											8 685 352
Remuneration of councillors	437 531	437 531											875 062
Bulk purchases - electricity	-	-											-
Inventory consumed	1 843 542	856 338											2 699 880
Debt impairment	2 656 922	2 656 922											5 313 845
Depreciation and amortisation	1 961 724	1 961 724											3 923 449
Interest	-	-											-
Contracted services	633 425	649 981											1 283 406
Transfers and subsidies	-	-											-
Irrecoverable debts written off	-	-											-
Operational costs	1 322 955	1 516 945											2 839 901
Losses on Disposal of Assets	-	-											-
Other Losses	-	-											-
Total Expenditure	13 278 408	12 342 486	-	25 620 894									

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

Below is a chart that depicts the Expenditure from 1st – 30th August 2025:

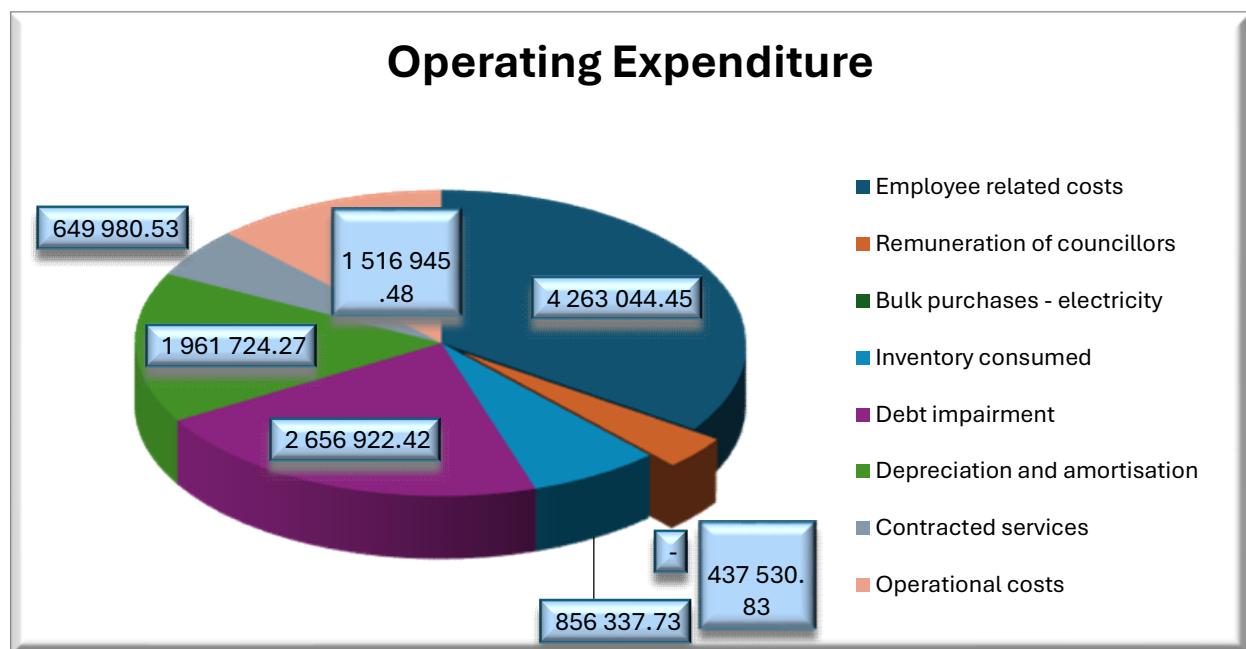


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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									
Total Expenditure		273 124	197 039	197 039	12 342	25 621	32 840	(7 219)	-22%
Surplus/(Deficit)		(114 703)	(26 549)	(26 549)	(352)	21 382	(4 425)	25 807	(0)
									(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 deficit of **R352 thousands** before adding the capital transfers.

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
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	-	-	12 641 000.00	0%
Water Services Infrastructure Grant	10 000 000.00	5 000 000.00	2 525 236.79	3 076 874.21	6 923 125.79	31%
Regional Bulk Infrastructure Grant	9 960 000.00	3 567 541.25	2 790 535.18	3 209 115.46	6 750 884.54	32%
Sub-Total	32 601 000.00	11 567 541.25	5 315 771.97	6 285 989.67	19 564 125.79	19%

For this financial year, the municipality originally budgeted **R32.6 million** for capital transfers from the total budgeted amount; the municipality received **R11.6 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) - M02 August

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									
Surplus/(Deficit)		(114 703)	(26 549)	(26 549)	(352)	21 382	(4 425)	25 807	(0)
Transfers and subsidies - capital (monetary allocations)		71 924	32 601	32 601	4 239	11 568	5 434	6 134	0
Transfers and subsidies - capital (in-kind)		2 252	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	0
Income Tax								-	
Surplus/(Deficit) after income tax		(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	0
Share of Surplus/Deficit attributable to Joint Venture								-	
Share of Surplus/Deficit attributable to Minorities								-	
Surplus/(Deficit) attributable to municipality		(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	0
Share of Surplus/Deficit attributable to Associate								-	
Intercompany/Parent subsidiary transactions								-	
Surplus/ (Deficit) for the year		(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	0
									6 052

The deficit before inclusion of capital transfers amounted to **R352 thousands** and after inclusion of capital transfers surplus increased to **R3.8 million**.

3.3 Capital Expenditure.

For the reporting month, the municipality has spent **R2.1 million** on capital grants for reporting month and the actual year to date amounts to **R5.3 million** which reflects underspending on capital grants of **R2.8 million** when compared to year-to-date budget that amounts to **R8.1 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 - M02 August

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure of Transfers and Grants		61 941	32 601	32 601	2 119	5 316	8 150	(2 834)	-34.8%	32 601
National Government:										
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		22 322	12 641	12 641	-	-	3 160	(3 160)	-100.0%	12 641
Regional Bulk Infrastructure Grant		22 076	9 960	9 960	766	2 791	2 490	301	12.1%	9 960
Water Services Infrastructure Grant		17 543	10 000	10 000	1 353	2 525	2 500	25	1.0%	10 000
Total capital expenditure of Transfers and Grants		61 941	32 601	32 601	2 119	5 316	8 150	(2 834)	-34.8%	32 601
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		106 769	109 463	109 463	6 347	34 098	27 366	6 733	24.6%	89 807

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 **R11.6 million** was received to date for capital grants, from the total amount received **R6.3 million (VAT Inc)** is committed or spent to date which translates **19%** average spent on Capital Grants and Transfers to date when compared to DoRA allocation.

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	-	-	12 641 000.00	0%
Water Services Infrastructure Grant	10 000 000.00	5 000 000.00	2 525 236.79	3 076 874.21	6 923 125.79	31%
Regional Bulk Infrastructure Grant	9 960 000.00	3 567 541.25	2 790 535.18	3 209 115.46	6 750 884.54	32%
Sub-Total	32 601 000.00	11 567 541.25	5 315 771.97	6 285 989.67	19 564 125.79	19%

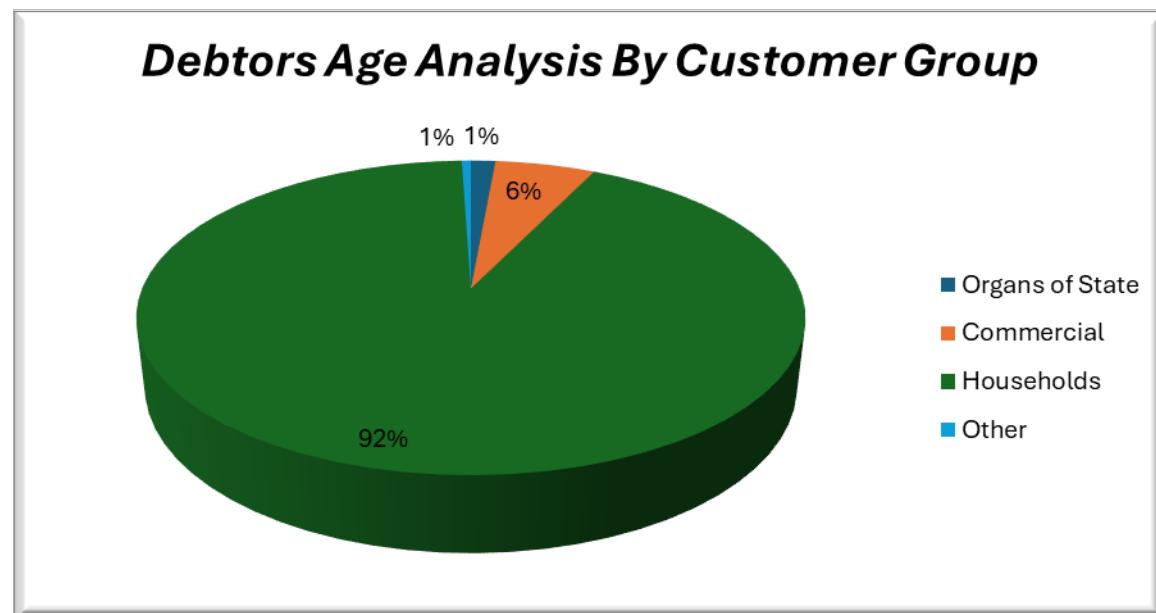
3.4 Debtors Ageing

The total debtors book as at end of August 2025 amounts to **R 488.1 million**, from the total debts **R450.3 million** is owned by Households, **R6.9 million** is owned by Organ of the States, **R28.3 million** is owned by Commercial and **R2.6 million** is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2025/26										
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	414	398	372	350	346	397	2 596	70 684	75 556	74 372	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	400	486	234	272	169	177	775	27 196	29 709	28 589	
Receivables from Non-exchange Transactions - Property Rates	1400	1 269	1 105	994	899	836	822	4 341	52 997	63 263	59 896	
Receivable from Exchange Transactions - Waste Water Management	1500	923	905	839	836	859	846	5 087	68 289	78 585	75 918	
Receivables from Exchange Transactions - Waste Management	1600	681	653	607	609	607	599	3 570	47 007	54 334	52 393	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	2 491	2 474	2 662	2 488	2 468	2 443	14 100	153 070	182 197	174 570	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	59	48	44	44	44	43	252	3 915	4 449	4 298	
Total By Income Source	2000	6 238	6 069	5 752	5 498	5 329	5 328	30 722	423 158	488 093	470 035	-
July Totals		6 026	5 716	5 582	5 371	5 408	5 200	30 386	417 700	481 390	464 066	
Debtors Age Analysis By Customer Group												
Organs of State	2200	464	440	372	351	288	333	1 059	3 603	6 910	5 633	
Commercial	2300	528	590	328	385	334	282	1 609	24 252	28 308	26 863	
Households	2400	5 219	5 017	5 021	4 732	4 677	4 682	27 857	393 117	450 322	435 065	
Other	2500	27	22	31	30	30	30	197	2 186	2 553	2 473	
Total By Customer Group	2600	6 238	6 069	5 752	5 498	5 329	5 328	30 722	423 158	488 093	470 035	-

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



3.5 Creditors Ageing

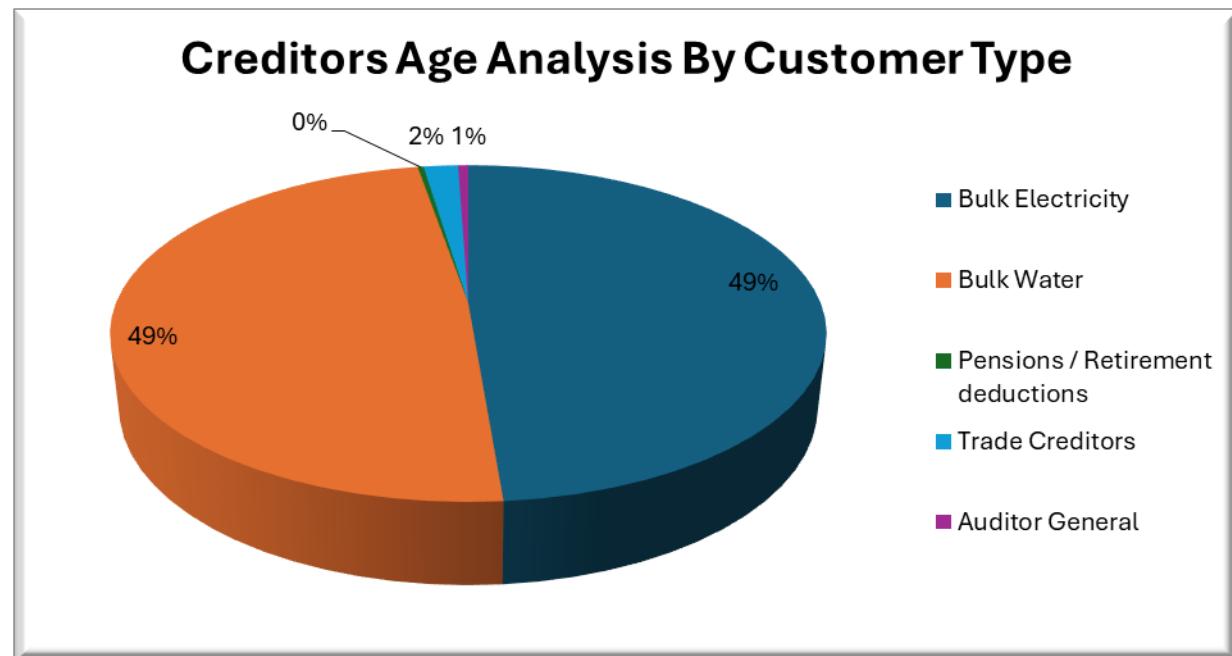
Total money that the municipality owes to creditors / service providers amounts to **R280.6 million**.

The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes **R137.1 million** and **R136.8 million** represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	10 456	10 972	10 978	11 271	9 540	43 199	40 646	-	137 063
Bulk Water	0200	2 238	4 290	4 023	2 911	4 284	12 406	14 231	92 398	136 781
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	316	471	597	600	985	(220)	868	1 609	5 225
Auditor General	0800	129	165	183	131	251	116	247	323	1 545
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	13 140	15 898	15 782	14 913	15 060	55 502	55 991	94 329	280 615

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



4. Budget Performance Overview

4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M02 August

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
Financial Performance									
Property rates	13 247	15 251	15 251	1 253	2 506	2 542	(36)	-1%	15 251
Service charges	38 331	42 146	42 146	3 875	7 020	7 024	(4)	-0%	42 146
Investment revenue	385	46	46	-	-	8	(8)	-100%	46
Transfers and subsidies - Operational	73 429	76 862	76 862	4 332	32 393	12 810	19 583	0	76 862
Other own revenue	33 029	36 184	36 184	2 531	5 084	6 031	(947)	-16%	36 184
Total Revenue (excluding capital transfers and contributions)	158 421	170 489	170 489	11 991	47 003	28 415	18 588	65%	170 489

4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M02 August

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
Employee costs									
Employee costs	51 011	59 997	59 997	4 263	8 685	9 999	(1 314)	-13%	59 997
Remuneration of Councillors	5 278	5 270	5 270	438	875	878	(3)	-0%	5 270
Depreciation and amortisation	76 675	23 541	23 541	1 962	3 923	3 923	0	0%	23 541
Interest	5 667	600	600	-	-	100	(100)	-100%	600
Inventory consumed and bulk purchases	47 909	39 050	39 050	856	2 700	6 508	(3 808)	-59%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	86 583	68 581	68 581	4 824	9 437	11 430	(1 993)	-17%	68 581
Total Expenditure	273 124	197 039	197 039	12 342	25 621	32 840	(7 219)	-22%	197 039

4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M02 August

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
Capital expenditure & funds sources									
Capital expenditure	62 335	36 361	36 361	2 119	5 316	6 060	(744)	-12%	36 361
Capital transfers recognised	61 941	32 601	32 601	2 119	5 316	5 434	(118)	-2%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	394	3 760	3 760	-	-	627	(627)	-100%	3 760
Total sources of capital funds	62 335	36 361	36 361	2 119	5 316	6 060	(744)	-12%	36 361

4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M02 August

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
Cash flows									
Net cash from (used) operating	94 931	26 087	26 087	5 400	35 846	4 348	(31 498)	-724%	23 452
Net cash from (used) investing	(62 636)	(36 076)	(36 076)	(2 119)	(5 316)	(6 013)	(697)	12%	(36 076)
Net cash from (used) financing	38	25	25	4	9	4	(5)	-125%	25
Cash/cash equivalents at the monthly/year end	33 438	(8 859)	(8 859)	5 453	31 953	(556)	(32 510)	5842%	(11 185)

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 = **R7 516 213.66**

Closing cash balance as per bank statement = **R3 447 939.61**

Pillar 2 - Reduction in non-core expenditure

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

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

Pillar 3 - Trade Payables

Trade creditors for the previous month amounts to **R279.1 million** which increased to **R280.6 million** trade creditors by **R1.6 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 August 2025 amounts to **R333.6 million** and the total current assets is **R63.6 million**, which shows that municipality cannot meet its obligations with its available cash resources.

Pillar 5 - Collection Rate

Municipality has incurred **45%** collection rate for the month of July which increased to **47%** for the reporting month of August 2025.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 30 August 2025 are an average of **45%** or **R1 235 065.87 million**. The norm in terms MFMA Circular 71 is 7% – 10%.

Water

Total water losses as of 30 August 2025 are an average of **98%** or **R111 257.44 thousand** which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<u>Grants and Subsidies</u>						
<u>Capital</u>						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	-	-	12 641 000.00	0%
Water Services Infrastructure Grant	10 000 000.00	5 000 000.00	2 525 236.79	3 076 874.21	6 923 125.79	31%
Regional Bulk Infrastructure Grant	9 960 000.00	3 567 541.25	2 790 535.18	3 209 115.46	6 750 884.54	32%
Sub-Total	32 601 000.00	11 567 541.25	5 315 771.97	6 285 989.67	19 564 125.79	19%

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 **R11.6 million** and **R5.3 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 - M02 August

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
Financial Performance									
Property rates	13 247	15 251	15 251	1 253	2 506	2 542	(36)	-1%	15 251
Service charges	38 331	42 146	42 146	3 875	7 020	7 024	(4)	-0%	42 146
Investment revenue	385	46	46	-	-	8	(8)	-100%	46
Transfers and subsidies - Operational	73 429	76 862	76 862	4 332	32 393	12 810	19 583	0	76 862
Other own revenue	33 029	36 184	36 184	2 531	5 084	6 031	(947)	-16%	36 184
Total Revenue (excluding capital transfers and contributions)	158 421	170 489	170 489	11 991	47 003	28 415	18 588	65%	170 489
Employee costs	51 011	59 997	59 997	4 263	8 685	9 999	(1 314)	-13%	59 997
Remuneration of Councillors	5 278	5 270	5 270	438	875	878	(3)	-0%	5 270
Depreciation and amortisation	76 675	23 541	23 541	1 962	3 923	3 923	0	0%	23 541
Interest	5 667	600	600	-	-	100	(100)	-100%	600
Inventory consumed and bulk purchases	47 909	39 050	39 050	856	2 700	6 508	(3 808)	-59%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	86 583	68 581	68 581	4 824	9 437	11 430	(1 993)	-17%	68 581
Total Expenditure	273 124	197 039	197 039	12 342	25 621	32 840	(7 219)	-22%	197 039
Surplus/(Deficit)	(114 703)	(26 549)	(26 549)	(352)	21 382	(4 425)	25 807	-583%	(26 549)
Transfers and subsidies - capital (monetary	71 924	32 601	32 601	4 239	11 568	5 434	6 134	113%	32 601
Transfers and subsidies - capital (in-kind)	2 252	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	3167%	6 052
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	3167%	6 052
Capital expenditure & funds sources									
Capital expenditure	62 335	36 361	36 361	2 119	5 316	6 060	(744)	-12%	36 361
Capital transfers recognised	61 941	32 601	32 601	2 119	5 316	5 434	(118)	-2%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	394	3 760	3 760	-	-	627	(627)	-100%	3 760
Total sources of capital funds	62 335	36 361	36 361	2 119	5 316	6 060	(744)	-12%	36 361
Financial position									
Total current assets	56 306	23 633	23 633		63 595				23 633
Total non current assets	459 823	515 142	515 142		461 935				515 142
Total current liabilities	341 313	306 432	306 432		333 694				306 432
Total non current liabilities	6 802	7 940	7 940		6 802				7 940
Community wealth/Equity	189 696	224 403	224 403		185 034				224 403
Cash flows									
Net cash from (used) operating	94 931	26 087	26 087	5 400	35 846	4 348	(31 498)	-724%	23 452
Net cash from (used) investing	(62 636)	(36 076)	(36 076)	(2 119)	(5 316)	(6 013)	(697)	12%	(36 076)
Net cash from (used) financing	38	25	25	4	9	4	(5)	-125%	25
Cash/cash equivalents at the month/year end	33 438	(8 859)	(8 859)	5 453	31 953	(556)	(32 510)	5842%	(11 185)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 238	6 069	5 752	5 498	5 329	5 328	30 722	423 158	488 093
Creditors Age Analysis									
Total Creditors	13 140	15 898	15 782	14 913	15 060	55 502	55 991	94 329	280 615

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) - M02 August

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
Revenue - Functional										
<i>Governance and administration</i>		93 074	97 779	97 779	6 175	36 077	16 297	19 781	121%	97 779
Executive and council		66 243	67 612	67 612	332	27 950	11 269	16 681	148%	67 612
Finance and administration		26 831	30 167	30 167	5 843	8 127	5 028	3 099	62%	30 167
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		2 002	3 023	3 023	34	77	504	(427)	-85%	3 023
Community and social services		1 195	1 354	1 354	–	–	226	(226)	-100%	1 354
Sport and recreation		51	324	324	–	–	54	(54)	-100%	324
Public safety		756	1 345	1 345	34	77	224	(147)	-66%	1 345
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	450	450	–	–	75	(75)	-100%	450
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	450	450	–	–	75	(75)	-100%	450
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		137 520	101 838	101 838	10 021	22 417	16 973	5 444	32%	101 838
Energy sources		19 618	22 750	22 750	2 424	4 001	3 792	209	6%	22 750
Water management		64 584	38 293	38 293	5 100	8 434	6 382	2 052	32%	38 293
Waste water management		41 434	28 468	28 468	1 461	7 912	4 745	3 167	67%	28 468
Waste management		11 884	12 327	12 327	1 037	2 070	2 054	15	1%	12 327
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	232 597	203 090	203 090	16 230	58 570	33 848	24 722	73%	203 090
Expenditure - Functional										
<i>Governance and administration</i>		82 379	77 321	77 321	5 496	10 809	12 887	(2 078)	-16%	77 433
Executive and council		13 469	14 884	14 884	1 109	2 393	2 481	(88)	-4%	15 074
Finance and administration		68 909	62 437	62 437	4 388	8 417	10 406	(1 990)	-19%	62 359
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		12 247	16 506	16 506	1 016	2 035	2 751	(716)	-26%	16 757
Community and social services		2 301	2 467	2 467	182	373	411	(38)	-9%	2 467
Sport and recreation		3 314	6 695	6 695	256	498	1 116	(618)	-55%	6 712
Public safety		3 746	3 913	3 913	307	615	652	(38)	-6%	4 146
Housing		2 885	3 432	3 432	272	549	572	(23)	-4%	3 432
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		68 919	9 782	9 782	634	1 284	1 630	(347)	-21%	9 782
Planning and development		5 950	6 883	6 883	469	969	1 147	(178)	-16%	6 883
Road transport		62 969	2 899	2 899	165	315	483	(169)	-35%	2 899
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		109 580	93 429	93 429	5 196	11 493	15 571	(4 078)	-26%	93 067
Energy sources		38 947	42 339	42 339	1 205	3 128	7 057	(3 929)	-56%	42 018
Water management		33 986	24 944	24 944	2 002	4 251	4 157	94	2%	24 925
Waste water management		25 178	19 995	19 995	1 525	3 187	3 333	(145)	-4%	19 993
Waste management		11 468	6 150	6 150	464	927	1 025	(98)	-10%	6 130
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	273 124	197 039	197 039	12 342	25 621	32 840	(7 219)	-22%	197 039
Surplus/ (Deficit) for the year		(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	31.667791	6 052

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

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

NC093 Magareng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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 %
R thousands									
Revenue by Vote	1								
Vote 01 - Executive & Council		66 243	67 612	67 612	332	27 950	11 269	16 681	148.0%
Vote 02 - Office Of The Municipal Manager		–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		(236)	–	–	–	–	–	–	–
Vote 04 - Financial Services		27 067	30 167	30 167	5 843	8 127	5 028	3 099	61.6%
Vote 05 - Municipal Infrastructure		130 670	89 961	89 961	10 021	22 417	14 994	7 423	49.5%
Vote 06 - Community Services		6 923	15 350	15 350	–	–	2 558	(2 558)	-100.0%
Vote 07 - Public Safety & Transport		1 930	–	–	34	77	–	77	#DIV/0!
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–	–
Vote 09 - Planning & Development		–	–	–	–	–	–	–	–
Vote 10 - Human Settlements		–	–	–	–	–	–	–	–
Vote 11 - Idp, Pms Department		–	–	–	–	–	–	–	–
Vote 12 - Spatial Development, Planning & Traditional Affairs		–	–	–	–	–	–	–	–
Vote 13 - Electricity Department		–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–
Total Revenue by Vote	2	232 597	203 090	203 090	16 230	58 570	33 848	24 722	73.0%
Expenditure by Vote	1								
Vote 01 - Executive & Council		12 397	12 407	12 407	1 045	2 264	2 068	197	9.5%
Vote 02 - Office Of The Municipal Manager		849	2 478	2 478	64	128	413	(285)	-68.9%
Vote 03 - Corporate Services		17 570	19 293	19 293	990	2 330	3 215	(886)	-27.5%
Vote 04 - Financial Services		51 414	43 144	43 144	3 397	6 087	7 191	(1 104)	-15.4%
Vote 05 - Municipal Infrastructure		175 162	93 982	93 982	5 157	11 432	15 664	(4 232)	-27.0%
Vote 06 - Community Services		9 699	18 878	18 878	1 180	2 355	3 146	(792)	-25.2%
Vote 07 - Public Safety & Transport		173	–	–	–	–	–	–	–
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–	–
Vote 09 - Planning & Development		5 860	6 857	6 857	510	1 025	1 143	(118)	-10.3%
Vote 10 - Human Settlements		–	–	–	–	–	–	–	–
Vote 11 - Idp, Pms Department		–	–	–	–	–	–	–	–
Vote 12 - Spatial Development, Planning & Traditional Affairs		–	–	–	–	–	–	–	–
Vote 13 - Electricity Department		–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	273 124	197 039	197 039	12 342	25 621	32 840	(7 219)	-22.0%
Surplus/ (Deficit) for the year	2	(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	3166.8%
									6 052

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

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

Expenditure by Vote or Department

The narrations below indicate how individual departments have performed in relation to the expected spending of a **negative 22%** as at end of August 2025.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to **R12.4 million**; for the month of August 2025, **R1 million** has been spent and the year-to-date actual amounts to **R2.3 million** which reflected positive variance of **9.5%** when compared to the projected budget that amounts to **R2.1 million**.

Vote 2 – Municipal Manager

Municipal Manager original budget amounts to **R2.5 million**; for the month of August 2025, **R64 thousands** has been spent and the actual year to date amounts to **R128 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 **R413 thousands** for the month ending August 2025.

Vote 3 – Corporate Services.

Corporate Services original budget amounts to **R19.3**; for the reporting month of August 2025, **R990 thousands** has been spent and the actual year to date amounts to **R2.3 million** which shows that Corporate Services has spent **27.5%** less than the projected budget that amounts to **R3.2 million**. **The negative variance is due to the following line items:**

- Employee related cost the projected budget is **R1.5 million** and the municipality spent **R1.3 million** the contributing factor is we had a vacant post for the Massager, but it was filled in September.
- Contracted Services the projected budget amounts to **R748 thousand** and the municipality spent **R476 thousand** this is due to financial constraints and the implementation of the cost containment policy.
- Operational Cost the projected budget amounts to **R376 thousand** and the municipality spend **R34 thousand** this is due to financial constraints and the implementation of the cost containment policy.
- Inventory Consumed the projected budget amounts to **R316 thousand** and the spent **R224 thousand** this is due to financial constraints and the implementation of the cost containment policy.

Vote 4 – Finance Department.

Finance Department original budget amounts to **R43.1 million**; for the month of August 2025, **R3.4 million** has been spent and the actual year to date amounts to **R6.1 million** which shows that Finance Department has spent **15.4%** less than the projected budget that amounts to **R7.2 million**.

The negative variance is due to the following line items:

- Employee related cost the projected budget **R2.2 million** and the municipality spent **R1.8 million**, this variance is due to the vacant posts which were not filled. The following posts are vacant accounting services : manager ,Credit control officer, and payroll which was filled from the 1st of September 2025.
- Contracted services the projected budget is **R1.1 million** and the municipality spent **R616 thousand** this is due to financial constraints and the implementation of the cost containment policy.

- Inventory Consumed the projected budget amounts **R350 thousand**, and the municipality has no actuals on this line item, this is due to financial constraints and the implementation of the cost containment policy.
- Interest on overdue account the projected budget amounts to **R33 thousand** and there were no actuals on this line item.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to **R93.9 million**, for the month of August 2025 **R5.2 million** has been spent and the actual year to date amounts to **R11.4 million** which shows that the municipality has spent **27%** less than the projected budget that amounts to **R15.7 million**.

The negative variance is due to the following line items:

- Employee related cost the projected budget amounts to **R2.9 million** and the municipality spent **R2.7 million**, this variance is due to the municipal manager vacant post and others which are not filled.
- Contracted services the projected budget amounts to **R518 thousand** and the municipality spent **R9 thousand**, this is due to financial constraints and the implementation of the cost containment policy.
- Operational Cost the projected budget amounts to **R308 thousand** and the municipality spent **R25 thousand**, this is due to financial constraints and the implementation of the cost containment policy.
- Bulk Purchases the projected budget amounts to **R4.2 million** and there were no payment was made towards Eskom this variance is due financial constraints and low collection rate.

Vote 6 - Community Services

Community Services original budget amount to **R18.9 million**; for the reporting month of August 2025, municipality has spent **R1.2 million** and the year-to-date actual amounts to **R2.3 million** which shows that the municipality has spent **25.2%** less than the projected budget that amounts to **R3.1 million**.

- Employee related cost the [projected budget amount to **R1.6 million** and the municipality spent R1.3 million this is due to the following vacant posts which were not filled, HOD Community services, environment officer and general worker.
- Operational cost the projected budget amounts to **R42 thousand** and the municipality spent **R12 thousand**, this is due to financial constraints and the implementation of the cost containment policy.

- Inventory consumed the projected budget amounts to **R183 thousand**, and the municipality spent **R6 thousand**, this is due to financial constraints and the implementation of the cost containment policy.
- Operating Lease the projected budget amounts to **R167 thousand** and there were no actuals for the reporting month, this is due to financial constraints and the implementation of the cost containment policy.

Vote 9 – Planning & Development

Planning & Development original budget amounts to **R6.9 million**, for the month of August, **R510 thousand** has been spent and the actual year to date amounts to **R1 million** which shows that municipality has spent **10.3%** less than the projected budget that amounts to **R1.1 million**.

The negative variance is due to the following line items:

- Employee related cost the projected budget amounts to **R724 thousand** and the municipality spent **R675 thousand**.
- Contracted Services the projected budget amounts to **R25 thousand** and there were no actuals for the reporting month, this is due to financial constraints and the implementation of the cost containment policy
- Operational Cost the projected budget amounts to **R55 thousand** and the municipality spent **R11 thousand**, this is due to financial constraints and the implementation of the cost containment policy

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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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										
Revenue										
Exchange Revenue										
Service charges - Electricity		17 723	19 592	19 592	2 215	3 583	3 265	318	10%	
Service charges - Water		4 786	5 424	5 424	254	625	904	(279)	-31%	
Service charges - Waste Water Management		9 085	9 775	9 775	807	1 612	1 629	(18)	-1%	
Service charges - Waste management		6 737	7 355	7 355	600	1 200	1 226	(25)	-2%	
Sale of Goods and Rendering of Services		943	1 232	1 232	27	67	205	(138)	-67%	
Agency services		-	-	-	-	-	-	-	-	
Interest		21 670	25 462	25 462	1 892	3 780	4 244	(463)	-11%	
Interest earned from Receivables		385	46	46	-	-	8	(8)	-100%	
Interest from Current and Non Current Assets									46	
Dividends		23	38	38	1	3	6	(3)	-49%	
Rent on Land		16	327	327	-	-	55	(55)	-100%	
Rental from Fixed Assets		-	-	-	-	-	-	-	-	
Licence and permits		Special rating levies								
Operational Revenue		3 520	732	732	34	77	122	(45)	-37%	
Non-Exchange Revenue		13 247	15 251	15 251	1 253	2 506	2 542	(36)	-1%	
Property rates		225	612	612	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		73 429	76 862	76 862	4 332	32 393	12 810	19 583	153%	
Licence and permits		6 681	7 781	7 781	575	1 157	1 297	(140)	-11%	
Transfers and subsidies - Operational		Interest								
Fuel Levy		252	-	-	-	-	-	-	-	
Operational Revenue		(301)	-	-	-	-	-	-	-	
Gains on disposal of Assets										
Other Gains		Discontinued Operations								
Total Revenue (excluding capital transfers and contributions)		158 421	170 489	170 489	11 991	47 003	28 415	18 588	65%	
Expenditure By Type										
Employee related costs		51 011	59 997	59 997	4 263	8 685	9 999	(1 314)	-13%	
Remuneration of councillors		5 278	5 270	5 270	438	875	878	(3)	0%	
Bulk purchases - electricity		31 322	25 000	25 000	-	-	4 167	(4 167)	-100%	
Inventory consumed		16 587	14 050	14 050	856	2 700	2 342	358	15%	
Debt impairment		50 156	31 883	31 883	2 657	5 314	5 314	0	0%	
Depreciation and amortisation		76 675	23 541	23 541	1 962	3 923	3 923	0	0%	
Interest		5 667	600	600	-	-	100	(100)	-100%	
Contracted services		14 322	16 283	16 283	650	1 283	2 714	(1 430)	-53%	
Transfers and subsidies		-	-	-	-	-	-	-	-	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		18 177	19 810	19 810	1 517	2 840	3 302	(462)	-14%	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		3 928	604	604	-	-	101	(101)	-100%	
Total Expenditure		273 124	197 039	197 039	12 342	25 621	32 840	(7 219)	-22%	
Surplus/(Deficit)		(114 703)	(26 549)	(26 549)	(352)	21 382	(4 425)	25 807	(0)	
Transfers and subsidies - capital (monetary allocations)		71 924	32 601	32 601	4 239	11 568	5 434	6 134	0	
Transfers and subsidies - capital (in-kind)		2 252	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	0	
Income Tax		(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	0	
Surplus/(Deficit) after income tax		Share of Surplus/Deficit attributable to Joint Venture						-	6 052	
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	0	
Share of Surplus/Deficit attributable to Associate								-	6 052	
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		(40 527)	6 052	6 052	3 888	32 950	1 009	31 941	0	

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 August 2025, the municipality has generated total operating revenue that amounts to **R11.9 million** of which **R4.3 million** from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to **R14.6 million** and the year-to-date budget amounts to **R15.6 million** which reflects a negative variance amounts to **R1 million** excluding operational grants, which shows that the municipality has under billed in August 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 **R2.5 million** which is 1% less than the budgeted revenue of **R2.5 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 **R2.2 million** from Sales of Electricity. However, the year-to-date revenue amounts to **R3.6 million**, which reflected a positive variance of 10% when compared to year-to-date budget that amounts to **R3.3 million** for the period under review. The variance in Electricity Revenue is immaterial.

Service charges – water.

The municipality billed revenue of **R254 thousands** from Water Services, meanwhile the year-to-date actual amounts to **R625 thousands** which is 31% less than the year-to-date budget of **R904 thousands** for the period under review. This is due to the water meter are not working and in some instances, there are no water meters at all which makes it impossible for the municipality to get full consumption for water as projected.

Service charges – sanitation.

In the month under review, the municipality billed revenue of **R807 thousand**. The year-to-date actual amounts to **R1.2 million**, which is 1% less than the year-to-date budget of **R1.2 million** for the month. The variance is immaterial.

Service charges – refuse.

The municipality generated **R600 thousands** and actual year to date amounts to **R1.2 million** which is 2% less than year to date budget that amounts to **R1.2 million** during the period under review. The variance is immaterial.

Sales of Good and Rendering of Services

The municipality has generated **R27 thousands** from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to **R67 thousand** which resulted the variance of negative 61% when compared to year-to-date budget amounting to **R205 thousands**.

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

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

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

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

Rent from fixed assets.

For the reporting month, the municipality did not generate income from Rent on Fixed assets and 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 **R55 thousands**. This variance is due to the municipal rental assets (community halls and the sports facility).

Interest earned – from receivables.

The municipality has generated revenue amounting to **R1.9 million**, with the actual year-to-date revenue amounting to **R3.8 million**, which is **11%** less than the year-to-date budget of **R4.2 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 **R102 thousands** for August 2025.

Transfers recognised – operational.

As per DoRa payment schedule, Municipality has received **R3 million** from Financial Management Grant, **R1 million** from FBDM Vending System and **R332 thousands** from EPWP.

Other revenue

The municipality received **R34 thousand** from other revenue for this month, the year-to-date actual amounts to **R77 thousand** which is **37%** less than the projected revenue that amounts to **R122 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 August 2025 the municipality incurred a total operating expenditure of **R12.3 million** and the current year-to-date actual shows that the municipality has spent **R25.6** to date, which is **22%** less than the projected budget of **R32.8 million**.

Employee related costs.

The municipality incurred **R4.3 million** on employee related costs and actual year to date amounts to **R8.7 million** which reflects a negative variance of **13%** which indicates that the municipality has spent less than the year-to-date budget which amounts to **R10 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 **R875 thousands** which reflects variance of **0%** when compared to year-to-date budget that amounts to **R878 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 **R5.3 million** which reflects **0%** variance when compared to actual year to date budget that amounts **R5.3 million**, it shows that both year to date actual and year to date budget are inline. This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 2023/24 audited financial statements.

Depreciation

The municipality incurred **R1.9 million** which is regarded as non-cash item and actual year to date amounts to **R3.9 million** which reflects **0%** variance when compared to actual year to date budget that amounts to **R3.9 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 **R4.2 million** which is **100%** less than projected budget that amounts to **R4.2 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 **R856 thousands** on inventory consumed and the year-to-date expenditure amounts to **R2.7 million**. This reflects a variance of **15%** more than the projected budget of **R2.3 million**. The reason for this variance is that the municipality is unable to honour monthly payments to Vaalharts due to financial constraints and low collection rate.

Contracted Services

Contracted services include Accountants and Auditors, Security service, professional consulting and other services related to maintenance of infrastructure when the need arises. The amount spent for Contracted Services amounts to **R650 thousand** and the year-to-date actual amounts to **R1.3 million** which reflects negative variance of **53%** when compared to the actual year to date budget that amounts to **R2.7 million**. This variance caused by the municipality's inability to service its creditors regularly due to cash constraints.

Operational cost

This item has incurred expenditure amounting to **R1.5 million** and the actual year to dates amounts to **R2.8 million** which reflected negative **14%** variance when compared to the year-to-date budget that amounts to **R3.8 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) - M02 August

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									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		394	1 810	1 810	–	–	302	(302)	-100%	1 810
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		394	1 810	1 810	–	–	302	(302)	-100%	1 810
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	1 450	1 450	–	–	242	(242)	-100%	1 450
Community and social services		–	300	300	–	–	50	(50)	-100%	300
Sport and recreation		–	1 150	1 150	–	–	192	(192)	-100%	1 150
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	–	–	–	–	–	–	–	–
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		61 941	33 101	33 101	2 119	5 316	5 517	(201)	-4%	33 101
Energy sources		–	500	500	–	–	83	(83)	-100%	500
Water management		44 398	22 601	22 601	766	2 791	3 767	(976)	-26%	22 601
Waste water management		17 543	10 000	10 000	1 353	2 525	1 667	859	52%	10 000
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	62 335	36 361	36 361	2 119	5 316	6 060	(744)	-12%	36 361
Funded by:										
National Government		61 941	32 601	32 601	2 119	5 316	5 434	(118)	-2%	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>		61 941	32 601	32 601	2 119	5 316	5 434	(118)	-2%	32 601
<i>Borrowing</i>		–	–	–	–	–	–	–	–	–
<i>Internally generated funds</i>	6	394	3 760	3 760	–	–	627	(627)	-100%	3 760
Total Capital Funding		62 335	36 361	36 361	2 119	5 316	6 060	(744)	-12%	36 361

For the reporting month, the municipality has spent **R2.1 million** on capital expenditure, and the year-to-date actual amounts to **R5.3 million** which is still **12%** less than than the projected actual budget that amounts to **R6 million**.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		1 414	(60 742)	(60 742)	8 276	(60 742)
Trade and other receivables from exchange transactions		(30 730)	20 262	20 262	(28 496)	20 262
Receivables from non-exchange transactions		16 114	14 699	14 699	15 269	14 699
Current portion of non-current receivables		6	121	121	(22)	121
Inventory		71 297	50 562	50 562	70 364	50 562
VAT		(1 795)	(1 270)	(1 270)	(1 795)	(1 270)
Other current assets						
Total current assets		56 306	23 633	23 633	63 595	23 633
Non current assets						
Investments		21 079	24 868	24 868	21 079	24 868
Investment property		436 542	489 691	489 691	438 653	489 691
Property, plant and equipment						
Biological assets						
Living and non-living resources		371	371	371	371	371
Heritage assets		1 831	213	213	1 831	213
Intangible assets						
Trade and other receivables from exchange transactions		0	0	0	0	0
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		459 823	515 142	515 142	461 935	515 142
TOTAL ASSETS		516 129	538 775	538 775	525 530	538 775
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		1 358	1 334	1 334	1 367	1 334
Trade and other payables from exchange transactions		299 749	266 511	266 511	275 437	266 511
Trade and other payables from non-exchange transactions		1 451	9 019	9 019	17 496	9 019
Provision		10 167	8 837	8 837	10 076	8 837
VAT		28 589	20 731	20 731	29 318	20 731
Other current liabilities		–	–	–	–	–
Total current liabilities		341 313	306 432	306 432	333 694	306 432
Non current liabilities						
Financial liabilities		669	1 085	1 085	669	1 085
Provision		6 133	6 855	6 855	6 133	6 855
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		6 802	7 940	7 940	6 802	7 940
TOTAL LIABILITIES		348 114	314 372	314 372	340 496	314 372
NET ASSETS	2	168 015	224 403	224 403	185 034	224 403
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		189 696	224 403	224 403	185 034	224 403
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	189 696	224 403	224 403	185 034	224 403

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 August 2025, the municipality recorded total assets of **R525.5 million** which includes **R63.6 million** and **R461.9 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 August 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of **-R13.2 million**, representing about **-3%** of the total assets. Looking at the annual budgeted trade and other receivables of **R34.9 million**, consumer debtors appear to be understated as compared to the debtor's age analysis. This is due to the failure of customers paying their debt as well as the impact of debt impairment which will be fully affected at the end of the

financial year. This is also an indication of the rate at which consumer debtors are escalating. It is important that council fast-track implementation of its credit control and debt collection strategies (revenue enhancement) to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment to accurately budget for the consumer debtors projected at the end of the financial year.

Property Plant and Equipment (PPE)

As of 30 August 2025, the municipality recorded **R438.7 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 **R438.7 million** which is less 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 August 2025. As at the end August 2025, the municipality recorded total liabilities of **R340.5 million** which is **R333.7 million** and **R6.8 million** for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

The current ratio of the municipal's financial position equals to **0.2**, which is current assets divided by current liabilities (**63 595/333 694**). 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 - M02 August

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 068	9 150	9 150	1 697	3 933	1 525	2 408	158%	9 150
Service charges		20 156	25 207	25 207	2 396	3 768	4 201	(433)	-10%	25 207
Other revenue		58 431	2 959	2 959	71	165	493	(328)	-66%	2 865
Transfers and Subsidies - Operational		69 243	76 862	76 862	4 332	32 393	12 810	19 583	153%	76 862
Transfers and Subsidies - Capital		72 545	32 601	32 601	4 239	11 568	5 434	6 134	113%	32 601
Interest		790	20 319	20 319	388	402	3 386	(2 984)	-88%	20 319
Dividends								-		
Payments										
Suppliers and employees		(131 302)	(140 411)	(140 411)	(7 724)	(16 384)	(23 402)	(7 018)	30%	(142 952)
Interest		-	(600)	(600)	-	-	(100)	(100)	100%	(600)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		94 931	26 087	26 087	5 400	35 846	4 348	(31 498)	-724%	23 452
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(301)	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(62 335)	(36 076)	(36 076)	(2 119)	(5 316)	(6 013)	(697)	12%	(36 076)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(62 636)	(36 076)	(36 076)	(2 119)	(5 316)	(6 013)	(697)	12%	(36 076)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		38	25	25	4	9	4	5	125%	25
Payments								-		
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		38	25	25	4	9	4	(5)	-125%	25
NET INCREASE/ (DECREASE) IN CASH HELD		32 334	(9 964)	(9 964)	3 285	30 539	(1 661)			(12 598)
Cash/cash equivalents at beginning:		1 104	1 104	1 104	2 168	1 414	1 104			1 414
Cash/cash equivalents at month/year end:		33 438	(8 859)	(8 859)	5 453	31 953	(556)			(11 185)

Table C7 presents details pertaining to cash flow performance. As at end of August 2025, the net cash inflow from operating activities amounts to **R5.4 million** which entails of; Property rate which municipality collected **R1.7 million**, Service Charges which includes Water, Electricity, Refuse and Sanitation and municipality collected **R2.4 million** for the month. It is worth noting that the municipality billed and collected the following for services charges for the month of August:

- Electricity serviced billed **R2. 2 million** and collected **R2.1 million**.
- Water services billed **R254 thousand** and collected **R125 thousand**.
- Waste- Water billed **R807 thousand** and collected **R32 thousand**
- Waste billed **R600 thousand** and collected **R102 thousand**.

Whilst the net cash outflow from investing activities is **-R2.1 million** that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts **R4 thousand**. The cash and cash equivalent held for August 2025 amounts to **R5.4 million** and the net effect of the above cash flows is cash outflow movement of **R3.3 million**.

Part 2: Supporting Documentation

6. Debtors Analysis

The outstanding debtors as of 31 July 2025 amounts to **R481.4 million** which shows increase of **R6.7 million** in debtors' book when compared to August 2025 outstanding debtors which amounted to **R488.1 million**. The largest outstanding amount owed to the municipality is coming from households; this category owes **R450.3 million**, which incurs interest each month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. The average collection rate for previous month was **45%** which increased to **47%** in the reporting month. The effective implementation of the debt collection and credit control is critically essential to ensure the sustainability of the municipality; this figure is due to old debts. The Municipality needs to implement the credit control policy and revenue enhancement strategy to improve the collection rate.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

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		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	414	398	372	350	346	397	2 596	70 684	75 556	74 372		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	400	486	234	272	169	177	775	27 196	29 709	28 589		
Receivables from Non-exchange Transactions - Property Rates	1400	1 269	1 105	994	899	836	822	4 341	52 997	63 263	59 896		
Receivables from Exchange Transactions - Waste Water Management	1500	923	905	839	836	859	846	5 087	68 289	78 585	75 918		
Receivables from Exchange Transactions - Waste Management	1600	681	653	607	609	607	599	3 570	47 007	54 334	52 393		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	2 491	2 474	2 662	2 488	2 468	2 443	14 100	153 070	182 197	174 570		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	59	48	44	44	44	43	43	252	3 915	4 449	4 298	
Total By Income Source	2000	6 238	6 069	5 752	5 498	5 329	5 328	30 722	423 158	488 093	470 035	–	–
July Totals		6 026	5 716	5 582	5 371	5 408	5 200	30 386	417 700	481 390	464 066		
Debtors Age Analysis By Customer Group													
Organs of State	2200	464	440	372	351	288	333	1 059	3 603	6 910	5 633		
Commercial	2300	528	590	328	385	334	282	1 609	24 252	28 308	26 863		
Households	2400	5 219	5 017	5 021	4 732	4 677	4 682	27 857	393 117	450 322	435 065		
Other	2500	27	22	31	30	30	30	197	2 186	2 553	2 473		
Total By Customer Group	2600	6 238	6 069	5 752	5 498	5 329	5 328	30 722	423 158	488 093	470 035	–	–

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	70973.46	70895.47	74969.48	13806.85	13658.93	13474.72	17251.68	13178.87	13030.93	10322845.31	10624085.7
1015015	S SANRAL	16086.52	16086.52	17455.58	17455.58	17455.58	17455.58	17455.58	17455.58	17455.58	2925985.94	3080348.04
1015018	LM ERASMUS BOEDERY GRASBULT	6394.31	6388.12	6768.6	6761.88	6755.17	6748.46	6741.74	6735.03	6728.32	920506.75	980528.38
1002657	A TERWIN	9048.65	9003.75	8833.64	8784.93	8736.21	8687.5	8638.79	8590.07	8541.36	553863.43	632728.33
1001073	GM WESI	6681.41	6660.55	6353.75	2392.84	2350.64	2354.73	2358.82	2316.09	2274.08	519400.57	553143.48
1015849	CM AVENANT	5418.78	5401.11	5520.29	5400.19	5230.39	5060.55	4890.73	4491.33	4334.37	484794.31	530542.05
1016074	THABAZIBU F TRADING	4194.81	4142.13	9430.37	7673.96	6070.84	6462.75	6936.18	7384.05	7518.58	420134.87	479948.54
1002463	A SPOORNET	1594.81	1594.81	1730.54	1730.54	1730.54	1730.54	1730.54	1730.54	1730.54	435304.68	450608.08
1012890	LI KGWAPI	7729.12	7735.88	7607.29	7561.52	7515.73	7426.18	7384.54	7396.02	7407.5	335987.26	403751.04
1012914	CENTENNIAL TRADING CO 114 PTY LTD	4724.95	4703.22	4620.64	4597.12	4573.55	4549.97	4526.4	4502.82	4479.25	328993.31	370271.23
1011755	TRANSKA RESORT	1448.31	1448.31	1571.57	1571.57	1571.57	1571.57	1571.57	1571.57	1571.57	301015.62	314913.23
1007879	GD LANDRY	3305.07	3290.67	3296.93	3281.36	3265.73	3250.1	3234.47	3218.84	3203.23	285189.89	314536.29
1002107	HM AVENANT	3985.89	3969.07	3942.9	3924.64	3906.39	3888.14	3869.87	2952.12	2943.24	273951.53	307333.79
1014983	ED COETZEE	3079.97	3066.54	3054.38	3039.86	3025.29	3010.71	2996.13	2981.56	2966.98	248849.86	276071.28
1002315	SPAR WARRENTON	50510.89	97115.28	10286.56	68920.52	39967.72	0	0	0	0	0	266800.97
1006345	THUSANANG MARK	2562.14	2551.56	2556.08	2544.67	2533.21	2521.75	2510.28	2498.81	2487.35	234069.15	256835
1000868	KI HAARHOFF	4092.64	4070.7	4147.08	4123.34	4099.53	4075.72	4051.92	4028.11	4004.31	218185.41	254878.76
1001953	J ABRAHIM	3692.82	3675.26	3641.82	3429.14	3369.87	3310.6	3251.31	3192.04	3132.76	218143.46	248839.08
1006273	NJ MOCHAN	3254.06	3238.17	3201.8	3184.55	3167.3	3150.06	3132.8	3115.57	3098.32	218738.02	247280.65
1006603	E MARAKARELO	2807.32	2794.63	2775.36	2761.64	2747.85	2734.08	2720.3	2706.53	2692.75	213059.03	237799.49
1006338	SS & VK KOTE	2411.45	2401.3	2420.82	2409.87	2398.87	2387.87	2376.87	2365.86	2354.87	215469.98	236997.76
1000192	JF DE BEER	3597.18	3578.42	3486.87	3466.51	3446.15	3425.79	3405.43	3385.07	3364.71	193570.88	224727.01
1005712	SEKOEI (LETAMO TAVERN)	2403.83	2393.82	2371.2	2360.34	2349.49	2338.64	2327.78	2316.92	2306.06	197223.83	218391.91
1006090	BURNE-A-TOWEL PTY LTD	2228.55	2219.64	2183.2	2173.53	2163.87	2154.21	2144.55	2134.88	2125.21	197075.33	216602.97
1002433	JC HUMAN	2795.59	2782.24	2698.33	2683.86	2669.38	2654.9	2640.43	2625.96	2611.49	184488.67	208650.85
1006327	J CINDI	3663.4	3643.88	3582.92	3063.78	3035.13	3006.46	2977.8	2949.15	2920.49	176574.12	205417.13
1005496	R RETSWELELE FUNERALS	2978.78	2964.1	2923.75	2907.9	2891.96	2876.05	2860.13	2844.22	2828.31	172514.3	198589.5
1006441	TMS PADISHO	2027.43	2018.99	2022.67	2013.57	2004.42	1995.28	1986.12	1976.97	1967.82	179646.82	197660.09
1003418	KOMARIN KAFEET (OLIPHANT GGO)	2490.16	2478.01	2428.26	2415.13	2401.94	2388.75	2375.57	2374.75	2374.56	166449.54	188189.67
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	3505.36	3485.84	3385.95	3364.77	3343.59	3322.41	3301.23	3280.05	3258.88	157657.97	187906.05
1002071	A WELDECHERKOS(DANIELS)	2413.57	3286.29	2624.58	1764.41	2416.83	2314.78	2152.33	2107.89	2187.95	156394.68	177663.31
1002953	B EN M STOOR	2831.57	2236.72	2200.71	2189.86	2179.01	2168.15	2157.3	2146.45	2135.58	156466.03	176711.38
1002314	PAV BURGER	9071.06	9032.68	5149.49	5107.84	5066.2	5059.96	5089.26	5124.31	5082.67	120116.19	173899.66
1011696	M MANAGER	516.57	516.57	560.53	560.53	560.53	560.53	560.53	560.53	560.53	166416.68	171373.53
1009234	AP MATSHA	1727.47	1720.21	1721.79	1713.89	1706.01	1698.14	1690.25	1682.38	1674.5	154289.27	169623.91
1011977	BLACK GINGER 489 PTY LTD	11875.4	11779.45	10875.15	10771.04	10666.92	11508.11	11404	11299.89	11195.78	64869.4	166245.14
1003420	O OLIPHANT (MADISO SENTRA)	2028.26	2018.27	1963.66	1952.8	1941.95	1931.1	1920.25	1920.25	1908.16	141940.01	159524.71
1002438	JC HUMAN	156.79	156.79	170.14	170.14	170.14	170.14	170.14	0	0	157487.29	158651.57
1009433	MW SEEKOEI	1475.83	1470.16	1501.55	1495.4	1489.26	1483.12	1476.97	1470.82	1464.68	141514.41	154842.2
1002267	WARRENTON SLAGHUIS	2392.48	2398.47	2392.51	1208.35	1206.79	1188.44	744.96	0	0	123429.01	134961.01
1001892	PAV BURGER	3140.84	3121.65	2987.06	2966.23	2945.41	2927.67	2943.07	2576.71	2555.88	107346.75	133511.27
1004131	CE COETZEE	1369.05	1363.29	1352.09	1345.9	1339.66	1333.41	1327.16	1320.92	1314.67	114701.72	126767.87
1001950	AH EBRAHIM	3650.43	3626.36	3461.07	3435.01	3408.9	3382.77	3356.65	3330.53	3304.42	95561.88	126518.02
1009073	M LESABE	1701.4	1693.3	1663.68	1654.89	1646.1	1637.31	1628.52	1619.73	1610.93	111246.07	126101.93
1007092	NS DIKGETSI	1968.42	1958.29	1940.11	1929.17	1918.16	1907.16	1896.16	1885.17	1874.16	108009.8	125286.6
1003152	PJ MALAN	1246.57	1241.88	1230.83	1225.74	1220.65	1215.56	1210.47	1142.22	1137.13	114211.36	125082.41
1001897	BS KGOSJANG	1455.81	1449.62	1409.8	1403.09	1396.38	1389.66	1382.95	1376.23	1369.52	112128.54	124761.6
1007135	TF DLAMINI (PROK)	1261	1255.34	1268.42	1262.28	1256.13	1250	1243.85	1237.7	1231.56	113288.55	124554.83
1012635	N LE ROUX	1087.49	1083.67	1112.73	1108.59	1104.45	1100.31	1096.17	1092.03	1087.88	112511.05	122384.37
1006085	4720103177 TRANSNET FREIGHT RAIL	8297.94	113828.05	0	0	0	0	0	0	0	0	122125.99

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
1015126	NEOTEL(4800224455)	5255.3	9499.68	1542.47	5394.58	4348.94	4848.53	4070.09	6205.34	4231.61	75167.79	120564.33
1006334	DP MANOPOLE	1572.95	1565.49	1531.19	1523.16	1515.06	1506.96	1498.86	1490.77	1482.67	106856.91	120544.02
1003187	VILJOEN	1579.86	1572.18	1536.43	1528.1	1519.77	1511.44	1503.11	1494.78	1486.45	100567.29	114299.41
1009392	SON JOHN'S REVELATION CHURCH OF SA	1632.23	1624	1597.12	1589.11	1581.12	1572.21	1564.2	1556.21	1548.22	98635.24	112899.66
1002218	MJ MAJANE& H/A KGATELOPELE	1336.53	1330.56	1314.54	1308.06	1301.58	1295.11	1288.63	1282.15	1275.67	101022.26	112755.09
1006863	R SPAGEN	926.48	923.28	948.86	945.38	941.92	938.45	934.97	931.5	928.03	101416.86	109835.73
1006078	ILIFU TRADING 240C C	737.6	735.14	756.95	754.28	751.61	748.94	746.27	743.6	740.93	100873.68	107589
1002167	V VAN DEN BERG	1948.61	1938.61	1877.22	1866.37	1855.51	1844.66	1833.81	1822.96	1812.11	90588.71	107388.57
1008300	M (INDIER SHOP) ABDUL	1216.42	1210.76	1220.04	1213.9	1207.76	1201.62	1198.14	905.58	902.11	94496.97	104773.3
1003696	TRANSNET LTD	1038.27	1034.12	1026.81	1022.37	1017.87	1013.38	1008.88	1004.39	999.88	93113.45	102279.42
1006862	UNCLE SAM'S STORE (PROK)	820.97	818.51	847.41	844.74	842.06	839.39	836.72	834.05	831.38	93630.43	101145.66
1003504	TRANSNET LTD	1048.47	1044.22	1036.76	1032.17	1027.55	1022.94	1018.32	1013.71	1009.1	90570.21	99823.45
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	2927.9	3794.43	3012.78	2145.9	2791.61	2687.36	2036.23	1770.95	1760.1	76757.28	99684.54
1008299	S AHMED	1205.96	1200.3	1208.71	1202.56	1196.43	1190.28	1184.13	1177.99	1171.85	88845.33	99583.54
1016262	BIGS ENGINEERING AND SUPPLY	1435.98	1429.79	1361.28	4277.07	1346.87	1446.96	1329.74	1722.31	1448.27	81364.57	97162.84
1004591	TRANSNET LTD	1022.53	1018.38	1009.72	1005.29	1000.79	996.3	991.8	987.3	982.8	87405.4	96420.31
1015924	BV SOKUPHA	1876.76	1866.76	1799.26	1788.4	1777.55	1766.7	1755.85	1745	1734.14	80064.53	96174.95
1008297	LP MOKITIMI	981.57	977.52	973.8	969.47	965.07	960.68	956.28	951.88	947.49	87258.67	95942.43
1011567	JT MAKAME	1555.1	1547.16	1545.63	1485.78	1471.73	1457.65	1443.59	1429.53	1415.46	80063.53	93415.16
1004584	TRANSNET PROPERTY VAT 4720103177	981.06	977.02	977.78	973.38	968.99	964.61	960.23	955.85	951.47	83871.71	92582.1
1004167	TRANSNET PROPERTY VAT 4720103177	1629.4	1620.75	1554.75	1545.37	1535.98	1526.59	1517.21	1507.82	1498.44	78432.34	92368.65
1016497	JJ BURGER	454.74	454.74	493.43	493.43	493.43	493.43	493.43	493.43	493.43	86319.05	90682.54
1015901	ARE SEMELELENG CO-OPERATIVE LTD	1016.18	1012.37	1035.33	1031.2	1027.06	1022.92	1018.78	804.59	1098.23	81615.68	90682.34
1002220	VAN ZYL (TCT SPARES) HK	1013.41	1009.59	1032.35	1028.21	1024.07	1019.92	1015.78	1011.64	1007.5	80835.91	89998.38
1013049	T VERMEULEN	1627.36	1618.41	1574.08	1564.36	1554.65	1544.93	1535.21	1525.5	1515.78	75213.55	89273.83
1012602	HM ALI	323.11	323.11	350.59	350.59	350.59	350.59	350.59	350.59	350.59	85908.63	89008.98
1002435	H KATHRADA	1775.22	1765.36	1669.02	1658.34	1647.64	1636.94	1630.88	1620.17	1609.47	70672.01	85685.05
1001930	PAV BURGER	1382.92	1375.03	1320.35	1311.85	1303.29	1303.29	1311.85	1320.41	1311.85	72594.52	84535.36
1010024	KOPANO BAKERY	684.13	681.67	698.93	696.26	693.59	690.92	688.25	685.58	682.9	78138.85	84341.08
1003099	D RANDALL	1837.09	1826.03	1752.86	1740.86	1728.86	1716.85	1704.84	1692.83	1680.83	68292.68	83973.73
1016086	V VAN DEN BERG	345.33	345.33	374.7	374.7	374.7	374.7	374.7	374.7	374.7	79514.2	82827.76
1001899	A STAR CAFE	483.61	483.61	524.77	524.77	524.77	524.77	524.77	0	0	79024.95	82616.02
1001891	HUA HUA RON INV (PTY LTD) _CLOTHING SHOP	907.31	903.49	917.21	913.07	908.93	904.8	900.65	896.51	892.37	73829.34	81973.68
1004484	TRANSNET LTD	943.44	939.39	925.93	921.51	917.09	912.7	908.29	903.88	899.48	70055.3	78327.01
1002136	EJH DANIELS	2138.49	2125.73	2005.85	1992.05	1999.44	1985.57	1971.73	1957.87	1944	60102.09	78222.82
1016243	BONANE ENTERPRIZES (PROK)	317.98	317.98	345.04	345.04	345.04	345.04	345.04	345.04	345.04	74936.58	77987.82
1001878	VLEIS PALEIS	293.25	293.25	318.21	318.21	318.21	318.21	318.21	318.21	318.21	75004.27	77818.24
1006331	BONANE ENTERPRIZES (PROK)	1238.35	1231.53	1198.74	1191.34	1183.94	1176.53	1169.13	1161.72	1154.32	64078.68	74784.28
1003151	NR ROSSOUW/ CJ VENTER	1204.33	1198.14	1136.91	1130.2	1123.48	1116.77	1110.05	1103.34	1096.63	62968.27	73188.12
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	1167.56	1161.62	1152.83	1146.38	1139.93	1133.47	1127.01	1120.56	1114.1	62712.2	72975.66
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	266.1	266.1	288.73	288.73	288.73	288.73	288.73	288.73	288.73	69787.5	72340.81
1015917	BUZAPHI CONSTRUCTION PTY LTD	1251.9	1245.71	1188.54	1181.83	1175.11	1168.4	1161.69	1154.97	1148.26	61191.08	71867.49
1004485	TRANSNET LTD	685.24	682.63	679.78	676.93	674.1	671.26	668.43	665.6	662.76	65085.74	71152.47
1006333	EXTRA JABALI STORE (PROK)EG	240.99	240.99	261.51	261.51	261.51	261.51	261.51	261.51	261.51	67935.99	70248.54
1004161	A TRANSNET PROPERTY VAT 4720103177	720.99	718.09	707.59	704.44	701.3	698.15	695.01	691.86	688.72	63635.85	69962
1015979	D DITIRO TSAKA TRADING 6CC	1121.77	1116.1	1117.34	1111.2	1105.06	1098.91	1092.77	1086.62	1080.47	59530.69	69460.93
1015070	TD SEBUZO	815.19	811.38	817.25	813.11	808.96	804.82	800.69	796.55	792.41	59945.47	67205.83
1003068	D BOTHA	2739.18	2720.01	2540.92	2520.19	2499.4	2478.58	2457.78	2436.97	2598.69	43858.37	66850.09
1013014	LG JAKKALS	693.49	693.49	664.9	664.9	664.9	664.9	664.9	664.9	664.9	60704.28	66745.56
1013033	DO CINDI	1083.85	1078.19	1076.19	1070.05	1063.92	1057.76	1051.62	1045.48	1039.34	56710.4	66276.8

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 11 968.31	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 1 320 500.55	R 1 394 530.75
1011969	SS KOTE	R 4 372.68	R 4 362.46	R 5 374.36	R 5 363.23	R 5 352.14	R 5 341.05	R 5 329.95	R 5 318.86	R 5 307.78	R 816 308.56	R 862 431.07
1000719	MM MOLOI	R 4 465.39	R 4 462.89	R 4 746.89	R 4 743.26	R 4 737.77	R 4 732.28	R 4 726.79	R 4 723.14	R 4 717.64	R 716 253.35	R 758 309.40
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 11 435.06	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 478 056.83	R 576 441.67
1012160	MATOPI GAME ENTERPRISES TRUST	R 10 791.95	R 10 730.12	R 10 400.84	R 10 333.74	R 10 266.65	R 10 199.55	R 10 132.46	R 10 065.37	R 9 998.27	R 451 330.23	R 544 249.18
1003573	D.C DYKER	R 3 323.11	R 3 319.10	R 3 511.64	R 3 507.28	R 3 502.93	R 3 498.58	R 3 494.24	R 3 489.89	R 3 485.55	R 477 126.77	R 508 259.09
1001684	MOTSHALE	R 2 773.31	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 474 412.86	R 493 012.58
1003911	MJ MALGAS	R 3 226.34	R 3 562.78	R 3 461.44	R 3 820.12	R 3 684.78	R 3 336.78	R 3 509.41	R 3 465.43	R 3 439.90	R 458 040.87	R 489 547.85
1003773	LI VAN DER WESTHUIZEN	R 3 111.96	R 3 107.42	R 3 279.86	R 3 433.70	R 3 445.73	R 3 444.64	R 4 843.08	R 5 195.27	R 4 339.98	R 444 309.99	R 478 511.63
1014723	HC CLOETE	R 9 318.66	R 9 265.36	R 8 989.30	R 8 931.46	R 8 873.62	R 8 815.78	R 8 757.94	R 8 700.10	R 8 642.26	R 392 844.41	R 473 138.89
1004132	D GEORGE	R 2 598.23	R 2 594.42	R 2 752.04	R 2 757.15	R 2 753.01	R 2 748.87	R 2 744.73	R 2 369.52	R 2 365.38	R 444 736.41	R 468 419.76
1006176	A TSWELELOPELE COMMUNITY CR(VER)	R 2 350.86	R 2 347.42	R 2 490.12	R 2 486.38	R 2 482.65	R 2 486.90	R 2 475.16	R 2 471.42	R 2 467.68	R 432 447.65	R 454 498.24
1004435	OK THETHE	R 3 167.88	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 430 217.36	R 443 810.03
1001698	GR MARTIN	R 2 444.14	R 2 439.07	R 2 550.84	R 2 545.37	R 2 539.88	R 2 534.38	R 2 528.90	R 2 462.24	R 2 456.75	R 408 560.25	R 431 061.82
1004530	KMI MELATO	R 2 808.60	R 2 804.07	R 2 952.13	R 2 956.47	R 2 951.56	R 2 946.64	R 2 941.73	R 2 879.77	R 2 874.86	R 400 416.22	R 426 532.05
1015802	AJ JORDAAN	R 8 231.18	R 8 184.27	R 7 926.00	R 7 875.10	R 7 824.20	R 7 773.30	R 7 722.40	R 7 671.50	R 7 620.61	R 348 551.07	R 419 379.63
1015035	G OLIPHANT	R 1 991.26	R 1 991.26	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 383 446.26	R 402 553.89
1015157	A MMITSHANE	R 3 011.97	R 3 010.37	R 3 240.08	R 3 238.33	R 3 236.60	R 3 234.86	R 3 233.13	R 3 231.40	R 561.73	R 352 810.10	R 378 808.57
1001202	E SWANEPoEL	R 2 606.28	R 2 600.35	R 2 714.90	R 2 708.54	R 2 702.12	R 2 695.71	R 2 689.28	R 2 587.39	R 2 580.97	R 330 916.66	R 354 802.20
5002216	GS GADIPEDI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 354 508.00	R 354 508.00
1016194	A TURNER	R 1 525.43	R 1 525.43	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 325 920.62	R 340 558.16
1008607	JM KGOROYABOGO	R 2 257.56	R 2 254.11	R 2 388.89	R 2 385.14	R 2 381.40	R 2 377.67	R 2 373.93	R 2 370.19	R 2 366.46	R 318 139.38	R 339 294.73
1001551	JM GRASS	R 2 657.99	R 2 717.40	R 2 749.02	R 3 084.80	R 2 327.65	R 2 808.96	R 2 964.07	R 3 690.26	R 2 776.23	R 313 300.92	R 339 077.30
1011931	IVANCO INV PTY LTD	R 5 091.25	R 5 065.45	R 4 981.88	R 4 953.93	R 4 925.93	R 4 897.93	R 4 869.93	R 4 841.93	R 4 813.93	R 289 280.40	R 333 722.56
1004603	I CARELSE	R 3 815.97	R 2 336.02	R 2 451.45	R 2 447.75	R 2 720.21	R 2 796.28	R 3 147.24	R 3 020.72	R 4 432.78	R 306 259.23	R 333 427.65
1012870	S MAHLAOLA	R 1 903.76	R 1 902.16	R 2 037.55	R 2 035.82	R 2 034.08	R 2 032.34	R 2 030.60	R 1 913.84	R 1 912.10	R 309 745.57	R 327 547.82
1015052	JTF LEEUW	R 5 728.22	R 7 138.67	R 5 248.23	R 6 413.25	R 5 302.21	R 8 640.76	R 5 903.94	R 3 764.35	R 3 046.96	R 274 604.91	R 325 791.50
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 320 531.56	R 320 531.56
1011958	PE VAN ROOYEN	R 5 999.29	R 5 964.71	R 5 783.42	R 5 745.94	R 5 708.42	R 5 670.89	R 5 633.37	R 5 595.84	R 5 558.32	R 265 992.75	R 317 652.95
1003521	BG MOKWA	R 2 178.58	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 304 606.49	R 316 280.08
1007654	MG KGOSIENG	R 1 893.28	R 1 889.51	R 1 985.39	R 1 981.29	R 1 977.21	R 1 973.13	R 1 969.04	R 1 964.96	R 1 960.88	R 296 301.21	R 313 895.90
1007589	A JAKWA	R 1 894.16	R 1 890.28	R 1 985.23	R 1 980.97	R 1 976.77	R 1 972.58	R 1 968.38	R 1 964.17	R 1 959.98	R 293 737.68	R 311 330.20
1004103	K.C MOJANAGA	R 1 184.94	R 1 184.94	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 295 257.55	R 306 627.82
1002046	I GOLODA	R 2 167.53	R 1 971.56	R 2 522.82	R 5 049.91	R 3 374.47	R 3 579.52	R 3 282.63	R 5 246.02	R 2 957.27	R 247 779.40	R 300 631.13
1006503	MONTSHABATHO (PROK) OJ	R 1 367.72	R 1 367.16	R 1 473.27	R 1 472.64	R 1 472.03	R 1 471.42	R 1 470.80	R 1 470.19	R 1 469.58	R 287 063.59	R 300 098.40
1007806	GS MOTLHALE	R 1 951.12	R 1 947.40	R 2 048.73	R 2 044.72	R 2 040.69	R 2 036.67	R 2 032.63	R 2 028.61	R 2 024.58	R 275 975.34	R 294 130.49
1001833	J DIBAKWANE	R 2 105.76	R 2 103.15	R 2 006.78	R 2 194.75	R 2 190.18	R 2 185.61	R 2 181.04	R 2 103.22	R 2 098.66	R 273 537.30	R 292 706.45
1016323	M COETZEE	R 1 672.57	R 1 672.57	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 264 569.47	R 280 618.91
1003761	FM PETERSEN	R 2 352.04	R 2 346.09	R 2 551.28	R 2 883.82	R 2 829.57	R 3 625.09	R 2 690.52	R 2 682.41	R 2 672.13	R 251 407.21	R 276 040.16
1006262	D MEDUPE	R 1 826.98	R 1 823.27	R 1 914.03	R 1 910.02	R 1 905.99	R 1 901.97	R 1 897.94	R 1 893.91	R 1 889.89	R 254 108.51	R 271 072.51
1006379	TM MARUMO	R 1 184.68	R 1 184.31	R 1 276.75	R 1 276.33	R 1 275.92	R 1 275.52	R 1 275.11	R 1 274.71	R 1 274.30	R 259 331.04	R 270 628.67
1006254	SD MOCHANE	R 2 017.15	R 2 010.56	R 2 083.20	R 2 076.07	R 2 068.92	R 2 061.78	R 2 054.63	R 2 047.48	R 2 040.33	R 244 257.95	R 262 718.07
5002161	KS MOSES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 258 165.11	R 258 165.11
1008906	GC KOBOKOE	R 1 739.16	R 1 735.72	R 1 826.37	R 1 822.63	R 1 818.89	R 1 815.16	R 1 811.42	R 1 807.67	R 1 803.94	R 237 988.27	R 254 169.23
1004588	M SETLHODI	R 1 799.07	R 1 796.17	R 1 877.44	R 545.49	R 539.23	R 532.98	R 526.73	R 512.24	R 512.24	R 243 093.81	R 251 745.61
1009184	NM MAHAPA	R 1 744.59	R 1 740.88	R 1 824.62	R 1 820.61	R 1 816.58	R 1 812.55	R 1 808.52	R 1 804.49	R 1 800.47	R 235 492.23	R 251 665.54
1003898	D.J RAPOO	R 1 336.34	R 1 334.73	R 1 421.82	R 1 420.07	R 1 421.82	R 1 420.07	R 1 418.34	R 1 189.59	R 1 187.85	R 236 613.72	R 248 764.35
1011581	LP SAKU	R 2 241.31	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 235 754.47	R 247 085.85
1010506	MH HUNT	R 2 972.48	R 2 956.99	R 3 126.90	R 2 962.58	R 3 016.79	R 2 963.76	R 2 979.89	R 2 991.42	R 3 007.84	R 217 884.52	R 244 863.17

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
1009668	MJ MATLE	R 1 623.90	R 1 621.66	R 1 722.20	R 1 719.76	R 1 717.33	R 1 714.91	R 1 712.48	R 1 710.05	R 1 707.62	R 226 155.91	R 241 405.82
1005708	AAP VAN WYK	R 1 891.76	R 1 887.75	R 1 958.47	R 1 954.11	R 1 949.77	R 1 945.42	R 1 941.07	R 1 936.73	R 1 932.38	R 222 839.14	R 240 236.60
1000886	ML VAN WYK	R 1 497.68	R 1 497.24	R 1 600.66	R 1 598.93	R 1 597.18	R 1 597.97	R 1 597.49	R 1 524.41	R 1 523.93	R 224 730.38	R 238 765.87
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 949.24	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 230 465.02	R 235 307.14
1012871	S MAHLAOLA	R 1 831.46	R 1 826.61	R 1 888.39	R 1 883.10	R 1 877.84	R 1 872.57	R 1 867.31	R 1 750.05	R 1 744.80	R 217 751.47	R 234 293.60
1002678	CAD HEES	R 1 596.10	R 1 591.47	R 1 622.50	R 1 617.53	R 1 612.50	R 1 607.47	R 1 602.44	R 1 597.41	R 1 592.38	R 217 944.09	R 232 383.89
1007667	SB MOEKETSI	R 1 510.18	R 1 506.41	R 1 569.71	R 1 565.62	R 1 561.53	R 1 557.44	R 1 553.36	R 1 549.27	R 1 545.19	R 217 552.96	R 231 471.67
1010015	F LOTSHE	R 1 541.57	R 1 539.33	R 1 632.86	R 1 630.44	R 1 628.00	R 1 625.58	R 1 623.16	R 1 620.71	R 1 618.29	R 216 250.04	R 230 709.98
1002959	JA VAN NIEKERK	R 1 290.86	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 217 768.34	R 230 013.48
1009487	KG DIPHATSE	R 1 577.60	R 1 573.83	R 1 642.85	R 1 638.77	R 1 634.68	R 1 630.59	R 1 626.51	R 1 622.42	R 1 618.34	R 211 456.16	R 226 021.75
1006649	KL SMOUS	R 1 627.47	R 1 622.91	R 1 687.06	R 1 682.17	R 1 677.20	R 1 672.26	R 1 667.31	R 1 662.35	R 1 657.41	R 210 967.69	R 225 923.83
1001939	PAVD BURGER	R 902.50	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 216 274.60	R 224 934.77
1012787	LTK MOKOROANE	R 1 751.12	R 1 748.62	R 1 805.33	R 1 804.48	R 1 802.69	R 1 797.21	R 1 794.49	R 1 703.55	R 1 700.26	R 208 304.66	R 224 212.41
1009220	N TYIWA	R 1 589.51	R 1 585.74	R 1 655.77	R 1 651.68	R 1 647.60	R 1 643.51	R 1 639.42	R 1 635.33	R 1 631.26	R 209 222.97	R 223 902.79
1011983	LJ JANSE VAN VUUREN	R 4 008.98	R 3 986.37	R 3 874.60	R 3 850.10	R 3 825.57	R 3 801.03	R 3 776.50	R 3 751.96	R 3 727.43	R 187 564.74	R 222 167.28
1007365	C KHUPISO	R 1 430.45	R 1 427.00	R 1 491.36	R 1 487.62	R 1 483.88	R 1 480.15	R 1 476.40	R 1 472.66	R 1 468.93	R 207 994.90	R 221 213.35
1007554	MOCUMI T2086/1997	R 1 503.22	R 1 498.66	R 1 552.22	R 1 547.33	R 1 542.37	R 1 537.43	R 1 532.47	R 1 527.52	R 1 522.56	R 207 307.08	R 221 070.86
1011999	RW ZIEGLER FAMILY TRUST	R 4 337.31	R 4 312.04	R 4 175.53	R 4 148.06	R 4 120.64	R 4 093.22	R 4 065.80	R 4 038.38	R 4 010.96	R 183 181.68	R 220 483.62
1007749	M RATIKOANE	R 1 488.77	R 1 485.00	R 1 546.46	R 1 542.37	R 1 538.29	R 1 534.21	R 1 530.12	R 1 526.02	R 1 521.95	R 206 585.54	R 220 298.73
1016274	KA MLMAMBO	R 2 547.23	R 2 390.11	R 2 452.00	R 1 071.33	R 1 078.15	R 1 124.56	R 1 117.73	R 1 220.14	R 1 138.88	R 203 549.00	R 217 689.13
1003694	IJ WYLBACH	R 1 848.14	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 205 710.73	R 216 825.99
1005778	JP VAN STADEN	R 2 175.45	R 2 166.62	R 2 182.24	R 2 172.68	R 2 163.09	R 2 153.52	R 2 143.94	R 2 134.36	R 2 124.79	R 196 729.32	R 216 146.01
1011661	DL SEETELO	R 1 070.52	R 1 070.03	R 1 152.95	R 1 152.41	R 1 151.88	R 1 151.34	R 1 150.81	R 1 150.79	R 1 151.77	R 204 958.72	R 214 974.07
1003748	T KHANYEZA	R 1 861.53	R 1 871.38	R 1 936.24	R 715.68	R 753.20	R 226.17	R -	R -	R -	R 207 383.96	R 214 748.16
1008024	PK MOTSEOKAE	R 1 373.46	R 1 369.73	R 1 421.91	R 1 417.89	R 1 413.86	R 1 409.84	R 1 405.80	R 1 401.78	R 1 397.75	R 199 173.40	R 211 785.42
1004620	PT DU PREEZ	R 2 588.56	R 2 461.42	R 2 367.88	R 1 340.67	R 2 515.20	R 3 723.34	R 4 671.19	R 3 947.83	R 3 299.17	R 184 335.47	R 211 250.73
1006811	LM DLAMINI	R 1 501.87	R 1 497.78	R 1 557.20	R 1 552.77	R 1 548.33	R 1 543.91	R 1 539.48	R 1 535.04	R 1 530.61	R 196 880.55	R 210 687.54
1200546	CHS VENTER	R -	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 199 151.77	R 210 004.68
1002419	M LERATONG CASH & CARRY M	R 1 657.10	R 1 663.61	R 1 673.26	R 1 684.71	R 1 677.82	R 1 670.95	R 1 670.33	R 1 669.50	R 1 668.66	R 194 609.77	R 209 645.71
1012307	PROVINCIAL GOVERNMENT OF NORTHERN CAPE	R 3 367.06	R 3 348.71	R 3 268.53	R 3 248.62	R 3 228.70	R 3 208.78	R 3 188.87	R 3 168.95	R 3 149.03	R 179 556.71	R 208 733.96
1003334	TB BODIGELO	R 2 180.97	R 2 255.37	R 3 094.33	R 2 082.61	R 1 963.05	R 3 304.24	R 4 034.79	R 6 912.22	R 2 572.97	R 180 073.94	R 208 474.49
1016608	AJP WILLERS	R 1 083.58	R 1 083.58	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 193 834.61	R 204 232.30
1012275	AGRIVAN FARMING PTY LTD	R 3 813.77	R 3 792.45	R 3 670.48	R 3 647.34	R 3 624.20	R 3 601.07	R 3 577.93	R 3 554.80	R 3 531.66	R 169 872.92	R 202 686.62
1200228	MA PHETLHU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 202 281.46	R 202 281.46
1001717	TN BURGER	R 1 784.57	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 172 791.75	R 200 919.82
1006152	GS NIEUWOUDT	R 1 445.22	R 1 440.32	R 1 433.83	R 1 428.57	R 1 423.25	R 1 417.93	R 1 412.61	R 1 407.29	R 1 401.97	R 187 510.28	R 200 321.27
1008027	J NDUMILE	R 1 368.94	R 1 365.12	R 1 415.86	R 1 411.70	R 1 407.55	R 1 403.42	R 1 399.27	R 1 395.12	R 1 390.99	R 186 968.52	R 199 526.49
1006426	MMI CINDI	R 1 222.04	R 1 218.59	R 1 265.22	R 1 261.48	R 1 257.74	R 1 254.01	R 1 250.27	R 1 246.52	R 1 242.79	R 188 277.77	R 199 496.43
1003722	PJ TSIKWE	R 1 878.09	R 1 913.79	R 1 930.19	R 1 356.56	R 1 072.13	R 7 864.19	R 15 921.89	R 797.97	R 3 566.18	R 163 025.86	R 199 326.85
1002734	WF BERGH	R 823.52	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 191 111.92	R 199 014.23
1008306	M M MOEKETSI	R 1 404.99	R 1 401.22	R 1 455.57	R 1 451.47	R 1 447.39	R 1 443.31	R 1 439.22	R 1 435.14	R 1 431.05	R 185 318.61	R 198 227.97
1006736	HO KGADIETE	R 1 330.69	R 1 326.86	R 1 374.35	R 1 370.18	R 1 366.04	R 1 361.90	R 1 357.76	R 1 353.60	R 1 349.47	R 185 560.58	R 197 751.43
1003225	S SMITH	R 723.68	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 190 701.12	R 197 645.37
1003689	J KUBOEKA	R 1 584.44	R 1 580.11	R 1 626.04	R 1 626.03	R 1 621.34	R 1 616.66	R 1 611.99	R 1 610.99	R 1 606.31	R 182 756.56	R 197 240.47
1200279	JJ TERBLANCHE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 196 976.85	R 196 976.85
1007434	SE MOTSHABI	R 1 267.27	R 1 263.50	R 1 306.10	R 1 302.01	R 1 297.92	R 1 293.84	R 1 289.75	R 1 285.67	R 1 281.59	R 185 262.49	R 196 850.14
1002915	EC FOURIE	R 2 617.29	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 158 620.27	R 196 516.22
1006443	MG NNLANG	R 1 400.13	R 1 396.36	R 1 450.28	R 1 446.20	R 1 442.11	R 1 438.03	R 1 433.94	R 1 429.85	R 1 425.78	R 183 269.93	R 196 132.61

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
1014741	LAERSKOOL HARTSVALLEI	R 25 780.26	R 25 633.15	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 1 086 845.03	R 1 309 120.42
1014691	NATIONAL GOVERNMENT OF RSA	R 67 070.04	R 80 833.59	R 97 386.92	R 96 762.25	R 96 137.58	R 95 512.91	R 94 888.24	R 93 812.67	R 34 846.40	R 555 964.29	R 1 259 212.89
1012475	DEPARTMENT OF EDUCATION	R 1 533.82	R 1 533.82	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 300 136.14	R 314 854.23
1004764	NATIONAL GOVERNMENT OF RSA	R 49 272.88	R 48 846.45	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 13 452.88	R 308 291.80
1012112	NATIONAL GOVERNMENT OF RSA	R 5 202.26	R 5 173.00	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 247 793.94	R 292 708.60
1006861	PUBLIC WORK ROADS	R 1 386.98	R 1 386.98	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 249 767.77	R 263 076.87
1000041	PRIVATE HOSPITAL - WARRENTON TRUST	R 1 165.61	R 1 165.61	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 245 559.95	R 256 744.84
1004763	WARRENVALE COMBINED SCHOOL	R 18 645.37	R 7 955.27	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 145 700.61	R 243 336.26
1006529	TLHATLOGANG PRIM SCHOOL/	R 5 457.74	R 5 425.57	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 185 639.81	R 233 272.24
1000839	HOERSKOOL	R 8 711.77	R 8 685.10	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 112 634.47	R 188 748.15
1008271	ROLILHLAHLA PRIMARY SCHOOL	R 4 475.72	R 4 449.05	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 144 492.11	R 183 737.26
1006107	WARRENTON HOSPITAL	R 44 926.62	R 36 362.31	R 45 116.26	R 33 229.56	R 18 430.46	R -	R -	R -	R -	R -	R 178 065.21
1015123	STREEKSVERTEENWOORDIGER	R 27 454.44	R 52 285.13	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 169 312.29
1000842	PROVINCIAL GOVERNMENT OF THE NC	R 11 830.68	R 11 734.73	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 46 038.03	R 143 038.10
1000835	LAERSKOOL WARRENTON	R 6 406.88	R 6 409.57	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 25 114.78	R 136 671.03
1012802	DEPT WELSYN	R 9 089.47	R 10 640.95	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 136 142.99
1000841	PROVINCIAL GOVERNMENT OF THE NC	R 31 453.09	R 31 175.91	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 126 799.26
1012418	SIBBOLETT TRUST	R 1 793.80	R 1 784.23	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 97 524.27	R 113 100.27
1012801	PUBLIC WORKS	R 1 292.70	R 1 286.85	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 87 521.21	R 98 898.20
1002455	STREEKSVERTEENWOORDIGER	R 14 392.75	R 29 377.68	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 2 994.98	R 96 530.59
1006532	DEPT VAN ONDERRWYS	R 470.36	R 470.36	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 84 706.40	R 89 219.85
1012301	DEPARTMENT OF LAND AFFAIRS	R 1 193.55	R 1 187.17	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 66 238.38	R 76 600.14
1000836	PROVINCIAL GOVERNMENT OF THE NC	R 45 161.35	R 30 724.34	R -	R -	R -	R -	R -	R -	R -	R -	R 75 885.69
1011962	DEPARTMENT OF LAND AFFAIRS	R 1 184.91	R 1 178.53	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 63 845.29	R 74 124.13
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	R 11 978.09	R 1 281.23	R 8 773.25	R 5 571.85	R 3 305.07	R 37 280.08	R -	R -	R -	R -	R 68 189.57
1011959	DEPARTMENT OF LAND AFFAIRS	R 767.72	R 763.73	R 748.45	R 744.12	R 739.79	R 735.46	R 731.13	R 726.80	R 722.47	R 45 409.98	R 52 089.65
1012215	ANMAN TRUST	R 763.85	R 759.59	R 738.37	R 733.79	R 729.17	R 724.56	R 719.94	R 715.32	R 710.70	R 37 399.50	R 43 994.79
1000840	HOERSKOOL SPORTVELDE	R 1 506.58	R 1 515.02	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 31 371.28	R 43 991.26
1012270	JH NELSON	R 865.11	R 860.06	R 830.74	R 825.30	R 819.81	R 814.33	R 808.84	R 803.36	R 797.87	R 35 356.88	R 42 782.30
1002005	STREEKSVERTEENWOORDIGER	R 7 356.94	R 12 823.54	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 2 228.60	R 36 772.01
1012145	REPUBLIEK VAN SUID-AFRIKA	R 136.46	R 136.46	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 28 363.52	R 29 672.93
1003999	PROVINCIAL GOVERNMENT OF THE NC	R 725.67	R 720.98	R 665.59	R 660.50	R 655.41	R 650.32	R 645.23	R 640.14	R 635.05	R 18 729.02	R 24 727.91
1016984	NATIONAL GOVERNMENT OF THE RSA	R 2 004.02	R 1 825.53	R 18 228.83	R 1 657.17	R -	R -	R -	R -	R -	R -	R 23 715.55
1001642	NATIONAL GOVERNMENT OF RSA	R 4 003.13	R 7 029.02	R 2 889.69	R 9 447.51	R -	R -	R -	R -	R -	R -	R 23 369.35
1003408	NATIONAL GOVERNMENT OF RSA	R 977.13	R 966.70	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 10 321.48	R 21 186.20
1015121	PUBLIC WORKS	R 18 068.11	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 18 068.11
1003412	NATIONAL GOVERNMENT OF RSA	R 1 052.10	R 1 039.54	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 2 959.53	R 15 123.08
1016985	PROVINCIAL GOVERNMENT OF THE NC	R 1 086.06	R 989.50	R 9 861.50	R 896.50	R -	R -	R -	R -	R -	R -	R 12 833.56
1011964	DEPARTMENT OF LAND AFFAIRS	R 178.24	R 177.31	R 171.54	R 170.49	R 169.48	R 168.47	R 167.46	R 166.45	R 165.44	R 9 954.68	R 11 489.56
1012251	REPUBLIEK VAN SUID-AFRIKA	R 52.69	R 52.69	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 9 711.71	R 10 217.28
1006860	MOMOMOTSI SEK SCHOOL	R 9 824.88	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 9 824.88
1004790	NATIONAL GOVERNMENT OF RSA	R 427.11	R 423.91	R 390.42	R 387.01	R 387.01	R 387.01	R 387.01	R 393.28	R 389.81	R 4 199.92	R 7 772.49
1006325	DIE STREEKSVERTEENWOORDIGER	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 5 837.58	R 5 837.58
1015122	DE STREEKSVERTEENWOORDIGER	R 726.84	R 721.17	R 688.79	R 682.65	R 682.65	R 682.65	R 676.51	R 596.80	R -	R -	R 5 458.06
1002006	STREEKSVERTEENWOORDIGER	R 652.10	R 647.23	R 598.10	R 592.81	R 587.53	R 587.53	R 582.25	R 576.97	R 580.19	R 12.60	R 5 417.31
1012159	LAERSKOOL HARTSVALLEI	R 4 050.15	R 661.87	R -	R -	R -	R -	R -	R -	R -	R -	R 4 712.02
1009342	DEPT GESONDHEID PHOLONG KLINIEK	R 453.11	R 449.67	R 430.86	R 427.13	R 423.38	R 419.64	R 415.90	R 415.94	R 412.20	R 824.40	R 4 672.23
1015125	STREEKSVERTEENWOORDIGER	R 642.39	R 637.52	R 587.55	R 582.27	R 582.25	R 582.25	R 576.97	R 1.92	R -	R -	R 4 193.12
1002004	NATIONAL GOVERNMENT OF RSA	R 4 027.64	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 4 027.64
1006531	WARRENTON PUBLIEKE SKOOL	R 3 625.46	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 3 625.46
1001720	NATIONAL GOVERNMENT OF RSA	R 3 039.30	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 3 039.30
1006530	PUBLIC WORK ROADS	R 4.21	R 4.21	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 1 950.80	R 1 991.21
1001849	PROVINCIAL GOVERNMENT OF THE NC	R 29.71	R 29.37	R 45.62	R 45.29	R 44.92	R 48.98	R 48.61	R 48.24	R 47.87	R 1 586.50	R 1 975.11
1012355	REPUBLIEK VAN SUID-AFRIKA	R 5.23	R 5.23	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 970.05	R 1 020.27
1012113	NATIONAL GOVERNMENT OF RSA	R 4.53	R 4.53	R 3.04	R 3.03	R 3.03	R 3.03	R 3.03	R 3.03	R 3.02	R 529.42	R 559.69
1012332	REPUBLIEK VAN SUID-AFRIKA	R 0.88	R 0.88	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 168.01	R 176.42
1012364	REPUBLIEK VAN SUID-AFRIKA	R 0.42	R 0.42	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 98.77	R 102.83
1012365	REPUBLIEK VAN SUID-AFRIKA	R 0.42	R 0.42	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 98.77	R 102.83
1012121	NATIONAL GOVERNMENT OF RSA	R 2.81	R 2.79	R 2.26	R 2.20	R 2.17	R 2.17	R 0.44	R -	R -	R -	R 14.84
1016980	SANRAL	R 1.92	R 1.90	R 2.28	R -	R -	R -	R -	R -	R -	R -	R 6.10
1016981	SANRAL	R 1.92	R 1.90	R 2.28	R -	R -	R -	R -	R -	R -	R -	R 6.10
1017010	RSA REPUBLIC OF SOUTH AFRICA	R 1.90	R 1.90	R -	R -	R -	R -	R -	R -	R -	R -	R 3.80
1000850	DEPT.BEHUISING & PLAASLIKE REG.	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
1000852	DEPT.BEHUISING & PLAASLIKE REG	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -

7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	10 456	10 972	10 978	11 271	9 540	43 199	40 646	-	137 063
Bulk Water	0200	2 238	4 290	4 023	2 911	4 284	12 406	14 231	92 398	136 781
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	316	471	597	600	985	(220)	868	1 609	5 225
Auditor General	0800	129	165	183	131	251	116	247	323	1 545
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	13 140	15 898	15 782	14 913	15 060	55 502	55 991	94 329	280 615
										-

As of 30 August 2025, creditors ageing analysis had a balance of **R280.6 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 137 063 388.05
BULK ELECTRICITY	-R 136 781 222.36
COMPENSATION COMM	-R 1 659 067.31
AUDITOR GENERAL	-R 1 544 870.74
BUSINESS CONNEXION	-R 1 305 916.23
SMEC	-R 620 964.58
MEGA WATER CHEM	-R 480 872.50
DO DOT PROJECTS MAKWETE	-R 437 330.40
SALGA	-R 425 763.16
IKHUTSENG HIGH MASS LIGHTS-7201789923	-R 193 349.29
TOTAL	-R 280 512 744.62

8. Investment portfolio analysis

Below is a table that details the investments as of 30 August 2025.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID		Ref	Period of Investment Yrs/Months	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															
<u>Municipality</u>															
Municipality sub-total											-	-	-	-	-
<u>Entities</u>															
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 - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		43 281	70 612	70 612	3 724	28 192	17 653	10 539	59.7%	50 956
Equitable Share		39 630	66 283	66 283	3 425	27 618	16 571	11 047	66.7%	46 627
Expanded Public Works Programme Integrated Grant		1 270	1 329	1 329	171	363	332	30	9.2%	1 329
Local Government Financial Management Grant		2 382	3 000	3 000	128	212	750	(538)	-71.8%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1 500	1 500	-	-	375	(375)	-100.0%	1 500
Capacity Building and Other Grants		-	1 500	1 500	-	-	375	(375)	-100.0%	1 500
District Municipality:		421	3 500	3 500	418	418	875	(457)	-52.2%	3 500
FBDM (Operational)		421	3 500	3 500	418	418	875	(457)	-52.2%	3 500
Other grant providers:		1 126	1 250	1 250	86	172	313	(140)	-44.9%	1 250
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		1	-	-	-	-	-	-	-	-
Northern Cape Arts and Cultural		1 125	1 250	1 250	86	172	313	(140)	-44.9%	1 250
Total operating expenditure of Transfers and Grants:		44 828	76 862	76 862	4 228	28 783	19 216	9 567	49.8%	57 206
Capital expenditure of Transfers and Grants										
National Government:		61 941	32 601	32 601	2 119	5 316	5 434	(118)	-2.2%	32 601
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		22 322	12 641	12 641	-	-	2 107	(2 107)	-100.0%	12 641
Regional Bulk Infrastructure Grant		22 076	9 960	9 960	766	2 791	1 660	1 131	68.1%	9 960
Water Services Infrastructure Grant		17 543	10 000	10 000	1 353	2 525	1 667	859	51.5%	10 000
Total capital expenditure of Transfers and Grants		61 941	32 601	32 601	2 119	5 316	5 434	(118)	-2.2%	32 601
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		106 769	109 463	109 463	6 347	34 098	24 649	9 449	38.3%	89 807

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

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

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentals	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Operational						
Equitable Share	66 283 000.00	27 618 000.00	27 618 000.00	27 618 000.00	38 665 000.00	42%
Expanded Public Works Programme Integrated Grant	1 329 000.00	332 000.00	362 722.11	362 722.11	966 277.89	27%
Local Government Financial Management Grant	3 000 000.00	3 000 000.00	211 612.31	219 776.23	2 780 223.77	7%
Capacity Building and Other Grants	1 500 000.00	412 513.17	-	-	1 500 000.00	0%
FBDM (Operational)	3 500 000.00	1 030 480.00	418 150.00	480 872.50	3 019 127.50	14%
Northern Cape Arts and Cultural	1 250 000.00	-	172 138.82	172 138.82	1 077 861.18	14%
Sub-Total	76 862 000.00	32 392 993.17	28 782 623.24	28 853 509.66	48 079 376.76	38%
Capital						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	-	-	12 641 000.00	0%
Water Services Infrastructure Grant	10 000 000.00	5 000 000.00	2 525 236.79	3 076 874.21	6 923 125.79	31%
Regional Bulk Infrastructure Grant	9 960 000.00	3 567 541.25	2 790 535.18	3 209 115.46	6 750 884.54	32%
Sub-Total	32 601 000.00	11 567 541.25	5 315 771.97	6 285 989.67	19 564 125.79	19%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	109 463 000.00	43 960 534.42	34 098 395.21	35 139 499.32	67 643 502.55	32%

It can then be noted that a total of **R43.9 million** was received to date for both operational and capital grants, from the total received **R35.1** (VAT Inc) is committed or spent to date which translates into **32%** spent on grants and subsidies on both Conditional and Unconditional Grants.

The following conditional grants managed to spend **16.6%** and above as at the end of August:

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

Municipality needs to improve on spending on the following Grant

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

This shows that the municipality 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 - M02 August

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 %	Full Year Forecast
		1	A	B	C					D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 615	3 563	3 563	294	588	594	(6)	-1%	3 563
Pension and UIF Contributions		517	535	535	44	88	89	(1)	-1%	535
Medical Aid Contributions		82	78	78	8	17	13	4	28%	78
Motor Vehicle Allowance		584	585	585	49	97	97	(0)	0%	
Cellphone Allowance		480	509	509	42	85	85	—		509
Housing Allowances		—	—	—	—	—	—	—		—
Other benefits and allowances		—	—	—	—	—	—	—		585
Sub Total - Councillors	4	5 278	5 270	5 270	438	875	878	(3)	0%	5 270
% increase										-0.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 959	3 467	3 467	174	348	578	(230)	-40%	3 467
Pension and UIF Contributions		133	250	250	11	22	42	(19)	-46%	250
Medical Aid Contributions		71	136	136	8	16	23	(7)	-29%	136
Overtime		—	—	—	—	—	—	—		—
Performance Bonus		112	264	264	—	—	44	(44)	-100%	264
Motor Vehicle Allowance		755	1 026	1 026	53	106	171	(65)	-38%	1 026
Cellphone Allowance		17	54	54	(1)	(4)	9	(13)	-140%	54
Housing Allowances		—	154	154	—	—	26	(26)	-100%	154
Other benefits and allowances		0	0	0	0	0	0	(0)	-37%	0
Payments in lieu of leave		—	—	—	—	—	—	—		—
Long service awards		—	—	—	—	—	—	—		—
Post-retirement benefit obligations		—	—	—	—	—	—	—		—
Entertainment		—	—	—	—	—	—	—		—
Scarcity		83	165	165	7	14	27	(14)	-51%	165
Acting and post related allowance		106	106	106	9	18	18	0	0%	106
In kind benefits		—	—	—	—	—	—	—		—
Sub Total - Senior Managers of Municipality	4	3 236	5 622	5 622	261	520	937	(417)	-45%	5 622
% increase										73.7%
Other Municipal Staff										
Basic Salaries and Wages		33 386	39 111	39 111	2 985	5 982	6 519	(537)	-8%	39 111
Pension and UIF Contributions		6 580	7 352	7 352	589	1 179	1 225	(46)	-4%	7 352
Medical Aid Contributions		2 547	2 815	2 815	217	434	469	(36)	-8%	2 815
Overtime		792	612	612	108	405	102	303	297%	612
Performance Bonus		2 850	3 688	3 688	51	51	615	(563)	-92%	3 688
Motor Vehicle Allowance		—	—	—	—	—	—	—		—
Cellphone Allowance		126	138	138	5	13	23	(10)	-45%	138
Housing Allowances		79	81	81	8	15	13	2	14%	81
Other benefits and allowances		428	428	428	38	76	71	5	7%	428
Payments in lieu of leave		—	—	—	—	—	—	—		—
Long service awards		257	—	—	—	—	—	—		—
Post-retirement benefit obligations		695	—	—	—	—	—	—		—
Entertainment		—	—	—	—	—	—	—		—
Scarcity		36	50	50	—	10	8	1	14%	50
Acting and post related allowance		—	100	100	—	—	17	(17)	-100%	100
In kind benefits		—	—	—	—	—	—	—		—
Sub Total - Other Municipal Staff	4	47 775	54 375	54 375	4 002	8 165	9 062	(897)	-10%	54 375
% increase										13.8%
Total Municipal Entities		—	—	—	—	—	—	—		—
TOTAL SALARY, ALLOWANCES & BENEFITS		56 289	65 267	65 267	4 701	9 560	10 878	(1 317)	-12%	65 267
% increase	4									16.0%
TOTAL MANAGERS AND STAFF		51 011	59 997	59 997	4 263	8 685	9 999	(1 314)	-13%	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 **R4.7 million** from a total original budget of **R65.3 million**. The expenditure seems to be slightly within the budget projection, the actual year to date budget amounts to **R9.5 million** which is **12%** below the projected budget for this current month when compared to our year-to-date budget which amounts to **R10.9 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 - M02 August

Description R thousands	Ref 1	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source																
Property rates		2 236	1 697	763	763	763	763	763	763	763	763	763	(1 646)	9 150	9 571	9 992
Service charges - Electricity revenue		1 151	2 135	973	973	973	973	973	973	973	973	973	(368)	11 675	12 212	12 749
Service charges - Water revenue		101	126	271	271	271	271	271	271	271	271	271	587	3 255	3 404	3 554
Service charges - Waste Water Management		20	33	489	489	489	489	489	489	489	489	489	1 414	5 865	6 135	6 405
Service charges - Waste Management		100	102	368	368	368	368	368	368	368	368	368	901	4 413	4 616	4 819
Rental of facilities and equipment		—	—	27	27	27	27	27	27	27	27	27	80	321	336	351
Interest earned - external investments		—	—	31	31	31	31	31	31	31	31	31	93	373	390	407
Interest earned - outstanding debtors		14	388	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	4 584	19 946	20 864	21 782
Dividends received													—			
Fines, penalties and forfeits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Licences and permits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agency services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and Subsidies - Operational		27 763	4 332	6 405	6 405	6 405	6 405	6 405	6 405	6 405	6 405	6 405	(12 880)	76 862	70 668	73 820
Other revenue		94	71	212	212	212	212	212	212	212	212	212	471	2 544	12 081	11 784
Cash Receipts by Source		31 479	8 885	11 200	11 200	11 200	11 200	11 200	11 200	11 200	11 200	11 200	(6 763)	134 404	140 277	145 663
Other Cash Flows by Source													—			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 328	4 239	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	(3 417)	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	4	2	2	2	2	2	2	2	2	2	(3)	25	26	27
VAT Control (receipts)		—	—	958	958	958	958	958	958	958	958	958	2 875	11 500	12 029	12 558
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments													—			
Total Cash Receipts by Source		38 813	13 128	14 878	14 878	14 878	14 878	14 878	14 878	14 878	14 878	14 878	(7 309)	178 530	185 766	193 940
Cash Payments by Type													—			
Employee related costs		4 422	4 263	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	6 314	59 997	62 757	65 518
Remuneration of councillors		438	438	439	439	439	439	439	439	439	439	439	443	5 270	5 513	5 755
Interest		—	—	50	50	50	50	50	50	50	50	50	150	600	628	655
Bulk purchases - Electricity		—	—	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	6 250	25 000	26 150	27 301
Acquisitions - water & other inventory		1 844	856	292	292	292	292	292	292	292	292	292	(1 825)	3 500	3 661	3 822
Contracted services		633	650	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	2 787	16 283	14 115	14 736
Transfers and subsidies - other municipalities													—			
Transfers and subsidies - other													—			
Other expenditure		1 323	1 517	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 719	2 316	20 623	20 210	21 099
Cash Payments by Type		8 660	7 724	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	16 435	131 274	133 032	138 886
Other Cash Flows/Payments by Type																
Capital assets		4 113	2 119	3 006	3 006	3 006	3 006	3 006	3 006	3 006	3 006	3 006	2 787	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	3 070	12 279	12 844	13 409
Total Cash Payments by Type		12 773	9 843	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	22 291	179 628	182 807	191 563
NET INCREASE/(DECREASE) IN CASH HELD		26 040	3 285	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(29 600)	(1 098)	2 959	2 376
Cash/cash equivalents at the month/year beginning:		1 414	27 454	30 739	30 648	30 556	30 465	30 373	30 282	30 190	30 099	30 007	29 915	1 414	316	3 275
Cash/cash equivalents at the month/year end:		27 454	30 739	30 648	30 556	30 465	30 373	30 282	30 190	30 099	30 007	29 915	316	3 275	5 651	

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipt by source and payments by type. The monthly cash receipts reflect an amount of **R13.1 million** and cash payment for the month amounts to **R9.8 million** and this resulted in net increase in cash held amounting to **R3.2 million**. With cash and cash equivalent of **R27.5** at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of **R30.7 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 **R1.4 million** of the budgeted **R10 million**

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02

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	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		17 543	10 000	10 000	1 353	2 525	1 667	(859)	-51.5%
Roads Infrastructure		-	-	-	-	-	-	-	-
Roads									
Road Structures									
Road Furniture									
Capital Spares									
Storm water Infrastructure		-	-	-	-	-	-	-	-
Drainage Collection									
Storm water Conveyance									
Attenuation									
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		17 543	10 000	10 000	1 353	2 525	1 667	(859)	-51.5%
Dams and Weirs									
Boreholes									
Reservoirs									
Pump Stations									
Water Treatment Works		17 543	10 000	10 000	1 353	2 525	1 667	(859)	-51.5%
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									
Total Capital Expenditure on renewal of existing assets	1	17 543	10 000	10 000	1 353	2 525	1 667	(859)	-51.5%
									10 000

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02

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	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		44 398	23 001	23 001	766	2 791	3 834	1 043	27.2%
Roads Infrastructure		-	-	-	-	-	-	-	-
Roads									
Road Structures									
Road Furniture									
Capital Spares									
Storm water Infrastructure		-	-	-	-	-	-	-	-
Drainage Collection									
Storm water Conveyance									
Attenuation									
Electrical Infrastructure		-	400	400	-	-	67	67	100.0%
Power Plants									
HV Substations									
HV Switching Station									
HV Transmission Conductors									
MV Substations									
MV Switching Stations									
MV Networks		-	400	400	-	-	67	67	100.0%
LV Networks									
Capital Spares									
Water Supply Infrastructure		44 398	22 601	22 601	766	2 791	3 767	976	25.9%
Dams and Weirs									
Boreholes		22 076	9 960	9 960	766	2 791	1 660	(1 131)	-68.1%
Reservoirs									
Pump Stations									
Water Treatment Works									
Bulk Mains		22 322	12 641	12 641	-	-	2 107	2 107	100.0%
Distribution									
Distribution Points									
PRV Stations									
Capital Spares		-	-	-	-	-	-	-	-
Other assets		-	300	300	-	-	50	50	100.0%
Operational Buildings		-	300	300	-	-	50	50	100.0%
Municipal Offices									
Pay/Enquiry Points		-	300	300	-	-	50	50	100.0%
Building Plan Offices									
Workshops									
Furniture and Office Equipment		-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment		-	1 315	1 315	-	-	219	219	100.0%
Machinery and Equipment			1 315	1 315	-	-	219	219	100.0%
Transport Assets		-	-	-	-	-	-	-	-
Transport Assets									
Land		-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Living resources		-	-	-	-	-	-	-	-
Mature									
Policing and Protection									
Zoological plants and animals									
Immature									
Policing and Protection									
Zoological plants and animals									
Total Capital Expenditure on upgrading of existing assets	1	44 398	24 616	24 616	766	2 791	4 103	1 312	32.0%
									24 616

13. Conclusion

The municipality's MFMA S71 statement content -

As part of the monthly conclusion paragraphs, must advise as part of the MFMA Circular 124:

Condition 6.9 reporting –

The mitigating factors:

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

The risks associated:

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

14. Annexure A: C-schedules

Please note that C Schedules have been attached.

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

15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2 - Monthly			Notes/Comments	
 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p> <p>Select Assessor</p> <p>Certificate of Compliance: Municipal Debt Relief Conditions for Application</p> <p>Period Aug/25 2022/26 NCD93</p> <p>National Financial Year</p> <p>Demarcation Code of Municipality being assessed</p> <p>District Frances Baard Magareng</p> <p>I, Carol Coetze, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:</p>				
Municipal Debt Relief Conditions (Monthly reporting)				
Choose from drop down list				
Condition	6.3.1+ 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)		
1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metro)? Note - refer condition 6.12.2		The municipality did not make any payment to bulk water current account for the month of August 2025.
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 1 day of making any such payment (In PDF format) via the GoMuni Upload Portal https://gomoapiportal.treasury.gov.za/ ?		No
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom current account and Water Trading Entity?		No
4	6.3.1	- Has the municipality paid its Eskom current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metro)? Note - current account in terms of municipal debt relief approach means the total Eskom charges for the billing period plus VAT any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application).		No
5	6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (In PDF format) via the GoMuni Upload Portal https://gomoapiportal.treasury.gov.za/ ?		Yes
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No	
7	6.4.1	Compliance with funded MTREF – (choose from drop down list the MTREF assessed)	2025/26 Adopted MTREF	
8	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/guidelines/budgetfunding.aspx ?	Yes	
9	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
10	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
11	6.4.2	<i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 percent of its revenue (or property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 percent of the 2023/24 MTREF revenue projections (date property rates). If the municipality merely used the debt impairment to 'balance' the budget, then the municipality must make a provision for such with the actual collection of revenue. The Provincial Treasury must respond to this item as "No".</i> - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical status of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
12	6.4.2	<i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real change between the provision for such with the state of assets/assets register, the Provincial Treasury must respond to this item as "No".</i> - 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)?	Yes	
13	6.4.2	<i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i> - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022?	No	
14	6.4.2	<i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i> - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table A8 - 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example high winter Eskom tariffs, lower January collection rates, etc.)	Yes	
15	6.5	Cost reflective tariffs – (excluding metro) 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?	Yes	
16	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
17	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No	
18	6.6.2	- 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?	Yes	
19	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Hence, in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of water water.	No	
20	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively?	No	
21	6.6	<i>Note – the municipality's monthly MFMA x71 statement must include as part of the narratives: the indigent information in the required NT format.</i> Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
22	6.7	Maintain minimum average quarterly collection of property rates and service charges –		
23	6.7.1	- the municipality must achieve a minimum average quarterly collection of 70 per cent over a period of three quarters of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA x71 monthly and quarterly statements) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter	
24	6.7.2	<i>Note - although the norm standard for collection (MFMA Circular No. 70) is 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i> - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:		
25	6.7.2.1	<i>1. The municipality has demonstrated that it is able to use Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.</i>	Yes	
26	6.7.2.2	<i>2. the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas?</i>	Yes	

6.7.3	<ul style="list-style-type: none"> * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure? 	<input type="checkbox"/> Yes <input type="checkbox"/> No	Applied for RT29 tranversal contract and grant
6.7.3	<ul style="list-style-type: none"> - The municipality has progressively installed smart pre-paid meters in the municipality supplied area to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? 	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6.7.4	<ul style="list-style-type: none"> - 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"/> Yes <input type="checkbox"/> No	
6.7.5	<ul style="list-style-type: none"> - 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"/> Yes <input type="checkbox"/> No	
6.8	Municipality's Competencies of the revenue base -		
6.8.1	<ul style="list-style-type: none"> - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer? 	<input type="checkbox"/> No <input type="checkbox"/> Yes	There are misalignments and are working to correct with the new GVR
6.8.1	<ul style="list-style-type: none"> - If the response in 6.8.1 is 'No', has the municipality demonstrated the steps taken to correct the variances identified? <p><i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i></p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	Working on Supplementary roll for objections and misalignments
6.8.2	<ul style="list-style-type: none"> - For the latest ending quarters required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://gomsupport.treasury.gov.za? 	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6.9	Monitor and Report on implementation -		
6.9.1	<ul style="list-style-type: none"> - MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant? 	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6.9.2	<ul style="list-style-type: none"> - If progress is slow in terms of paragraph 6.9.1, is the action intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <p><i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1</i></p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6.9.3	<ul style="list-style-type: none"> - 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 the FRP to the Provincial Executive? 	<input type="checkbox"/> Yes <input type="checkbox"/> No	The municipality has a FRP but is not submitted to Treasury on a monthly basis
6.9.4	<ul style="list-style-type: none"> - 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) (imediately via the GoMuni Upload Portal https://gomsupport.treasury.gov.za) <p><i>Note - parallel with 6.9.4 any debt relief from the National Treasury's debt relief programme is the FRP progress report submitted to the Provincial Executive</i></p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6.10	Provincial Treasury Action - Provincial Treasury compilation of municipal compliance in terms of sections 9 and 34 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief grants.		
6.10.1	<ul style="list-style-type: none"> - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? 	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6.10.2	<ul style="list-style-type: none"> - 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 4.1.10 to 4.1.5 of MFMA Circular no. 124) and timously uploaded the compliance certificate via the GoMuni Upload Portal https://gomsupport.treasury.gov.za? <p><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate</i></p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6.10.3	<ul style="list-style-type: none"> - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.10 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <p><i>Note - if the affected municipality fails to provide an explanation, this will be considered as a non-compliance by the provincial authority of paragraph 4.1.10</i></p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
6.12.1	<ul style="list-style-type: none"> - 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? 	<input type="checkbox"/> Yes <input type="checkbox"/> No	The municipality budgeted for the free basic for all services for 1200 indigents
6.12.2	<ul style="list-style-type: none"> - 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? 	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6.13	<i>Note - Only if present in the table for municipalities - as per reference to Note to the Minister of Finance upon the municipality's request to a ministerial minister by MFMA s.71</i>		
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	<input type="checkbox"/> Yes <input type="checkbox"/> No	The municipality submitted the bank statement for July on GoMuni
6.13	Accounting Treatment - 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	There is no write off in 2023/06
6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	<input type="checkbox"/> Yes <input type="checkbox"/> No	For the month of August, due to financial constraint the municipality failed to make payments to Eskom and Vaalarts
6.14	<i>Note - each month the relevant debt relief or grant is published in the Government Gazette and the Chairperson of the relevant debt relief committee is required to come into an agreement to the terms of the debt relief or grant. The municipality's failure to comply with any condition of the debt relief or grant will be considered as a non-compliance by the relevant debt relief committee. The municipality's failure to comply with any condition of the debt relief or grant will be considered as a non-compliance by the relevant debt relief committee.</i>		

PT: HOD/ NT / MM Name:

Turnelo Thage

Signature of HOD/ NT / MM:

23/09/2025

Date:

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

***Note - The Signed Certificate 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 for electricity.

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

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	Demarcation Code
Northen Cape	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			1.July - Reporting for June in July										2.August - Reporting for July in August										3.September - Reporting for August in September										Summary - Quarter 1				Q1
Total Aggregate Collection			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	Summary	5 757 757	2 615 637	4 190 373	45%	5 678 701	2 648 867.24	3 438 450	47%	5 794 071.75	-	5 794 072	0%	17 230 530	5 264 484	11 966 046	31%	31%																			
2. Collection excl Eskom supplied areas		2 770 633	2 553 901	1 563 845	92%	2 594 198	2 453 354.48	1 069 715	95%	2 955 074.91	-	-	-	0%	8 319 926	5 007 255	3 312 671	60%	60%																		
3. Collection: Property Rates		1 197 612	2 245 844	0	188%	1 271 079	1 679 694.95	0	132%	1 226 150.66	-	1 226 151	0%	1 114 634	503 964	610 671	45%	45%																			
4. Total average collection: Electricity (Municipal supplied areas)		287 901	140 363	147 538	49%	388 331	363 600.82	24 730	94%	438 402.82	-	438 403	0%	9 694 841	3 925 529	(230 698)	108%	108%																			
5. Total average collection: Water		302 720	78 186	224 534	26%	371 496	87 589.22	283 907	24%	244 638.90	-	244 639	0%	918 855	165 775	753 080	18%	18%																			
6. Total average collection: Wastewater		735 664	17 003	718 661	2%	793 266	22 341.56	770 924	3%	799 024.34	-	799 024	0%	2 327 954	39 345	2 288 609	2%	2%																			
7. Total average collection: Refuse		556 978	91 155	465 823	16%	428 449	88 776.82	339 672	21%	601 718.63	-	601 719	0%	1 587 146	179 932	1 407 214	11%	11%																			
8. Total average collection: Interest		2 676 882	43 065	2 633 817	2%	2 426 080	406 863.87	2 019 216	17%	2 484 136.40	-	2 484 136	0%	7 587 099	449 929	7 137 170	6%	6%																			
Complete This Section			Quarter 1 Performance Per Ward										1.July										Summary - Quarter 1				Q1										
Services			Billing For June		Collection for June in July		Rand Value of Billing not collected		% Collection		Billing For July		Collection for July in August		Rand Value of Billing not collected		% Collection		Billing For August		Collection for in September		Rand Value of Billing not collected		% Collection		Billing		Collection		R - Billing not collected		% Collection				
Property Rates Tax	Eskom Supplied	35 666	1 228	34 438	3%	38 707	129.58	38 577	0%	38 706.65	-	38 706.65	0%	113 079	1 357	111 722	1%	1%																			
Electricity		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	-	135 055	964	134 091	1%	1%																			
Water		43 191	361	42 830	1%	45 780	603.03	45 177	1%	46 083.93	-	46 083.93	0%	301 988	1 170	300 818	0%	0%																			
Refuse		96 630	616	96 014	1%	102 433	553.71	101 879	1%	102 925.06	-	102 925.06	0%	514 195	5 165	509 030	1%	1%																			
Waste Water		163 289	4 490	158 799	3%	172 869	675.06	172 194	0%	178 037.58	-	178 037.58	0%	1 202 918	357	1 202 561	0%	0%																			
Interest		419 672	205	419 467	0%	390 000	151.64	389 848	0%	393 246.67	-	393 246.67	0%	226 710	26 371	200 339	12%	12%																			
Property Rates Tax	Partial Eskom & Min Supplied	71 276	13 886	57 390	19%	77 717	12 484.96	65 232	16%	77 717.21	-	77 717.21	0%	218 868	186 184	32 684	85%	85%																			
Electricity		31 797	27 172	4 625	85%	166 389	159 011.85	7 377	96%	20 682.20	-	20 682.20	0%	230 025	8 039	221 986	3%	3%																			
Water		64 247	2 285	61 962	4%	84 907	5 753.97	79 153	7%	80 871.28	-	80 871.28	0%	408 868	10 576	398 293	3%	3%																			
Refuse		132 074	4 771	127 303	4%	138 338	5 804.78	132 533	4%	138 456.12	-	138 456.12	0%	651 078	4 209	646 869	1%	1%																			
Waste Water		210 211	1 372	208 839	1%	219 844	2 837.18	217 006	1%	221 023.36	-	221 023.36	0%	1 707 088	3 041	1 704 047	0%	0%																			
Interest		604 721	660	604 061	0%	549 280	2 380.99	546 899	0%	553 086.93	-	553 086.93	0%	87 150	1 151	85 999	1%	1%																			
Property Rates Tax	Eskom Supplied	29 055	563	28 491	2%	29 048	587.93	28 460	2%	29 047.84	-	29 047.84	0%	527 300	101 564	425 735	19%	19%																			
Electricity		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	-	(57 465)	554	(58 019)	-1%	-1%																			
Water		21 117	291	20 826	1%	22 182	262.19	21 920	1%	(100 764.44)	-	(100 764.44)	0%	123 054	420	122 634	0%	0%																			
Refuse		39 655	330	39 325	1%	41 713	90.00	41 623	0%	41 686.30	-	41 686.30	0%	197 258	477	196 781	0%	0%																			
Waste Water		63 346	282	63 064	0%	66 661	194.33	66 467	0%	67 250.88	-	67 250.88	0%	515 487	130	515 357	0%	0%																			
Interest		180 072	85	179 987	0%	167 382	44.60	167 337	0%	168 033.05	-	168 033.05	0%	2 564 741	3 794 837	(1 230 095)	148%	148%																			
Property Rates Tax	Min Supplied	165 964	44 024	121 940	27%	180 067	57 540.83	122 526	32%	181 269.70	-	181 269.70	0%	233 557	299 329	579 228	34%	34%																			
Electricity		22 548	8 838	13 710	39%	(49 078)	9 613.80	0	-20%	43 739.62	-	43 739.62	0%	253 298	112 353	140 944	44%	44%																			
Water		55 841	24 891	30 950	45%	75 175	18 086.59	57 088	24%	64 556.88	-	64 556.88	0%	38 698	85 471	46 772	22%	22%																			
Refuse		112 102	45 289	66 813	40%	130 394	33 500.26	96 894	26%	126 972.72	-	126 972.72	0%	369 469	78 789	290 680	21%	21%																			
Waste Water		154 091	8 775	145 315	6%	179 990	10 740.60	169 249	6%	174 090.74	-	174 090.74	0%	508 172	19 516	488 655	4%	4%																			
Interest		426 738	8 089	418 650	2%	396 910	9 560.39	387 350	2%	400 641.69	-	400 641.69	0%	1 224 290	17 649	1 206 641	1%	1%																			
Property Rates Tax	Min Supplied	838 935	2 186 029	0	261%	885 937	1 608 807.64	0	182%	839 868.15	-	839 868.15	0%	1 758 600	258	1 75 602	0%	0%																			
Electricity		233 556	104 353	129 203	45%	271 020	194 975.17	76 044	72%	373 981.00	-	373 981.00	0%	2 564 741	3 794 837	(1 230 095)	1																				

15.5 Monthly –Restriction of Free Basics to Indigent Households



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

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

Description	Ref	As Per Debt Relief Application		Current Year - 2025/2026		2025/2026 - Monthly Monitoring												
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	
Indigent Household service targets																		
Water: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with piped water inside dwelling	1																	
Indigent HH's with piped water inside and (without in dwelling)	2	2 673 945			2 673 945	1 133	3 020											
Indigent HH's using public tap (at least min service level)	4																	
Indigent HH's with other water supply (at least min service level)	3																	
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		–	2 673 945	–	2 673 945	1 133	3 020	–	–	–	–	–	–	–	–	–	–	
Indigent HH's with min service level (< min service level)																		
Indigent HH's with NO Water supply - No metering																		
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	2 673 945	–	2 673 945	1 133	3 020	–	–	–	–	–	–	–	–	–	–	
Total number of registered in indigent households		5	–	2 673 945	–	2 673 945	1 133	3 020	–	–	–	–	–	–	–	–	–	
Status of Water meters :																		
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 in indigent households		10	–	2 673 945	–	2 673 945	1 133	3 020	–	–	–	–	–	–	–	–	–	
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 free basic limit of 6 kilolitres per household per month																		
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																		
Total number of registered in indigent households receiving unlimited supply - Water																		
Or the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres		11																
Energy: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with Electricity (at least min service level)																		
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 (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 - Below Minimum Service Level sub-total			–	4 270 943	–	4 270 943	–	–	–	–	–	–	–	–	–	–	–	
Total number of registered in indigent households		5	–	4 270 943	–	4 270 943	–	–	–	–	–	–	–	–	–	–	–	
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 number of registered in 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 free basic limit of 50kwh per month																		
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																		
Total number of registered in indigent households receiving unlimited supply - Electricity																		
Or 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)																		
Water (6 kilolitres per household per month)	7		2 673 945		2 673 945	1 133	3 020											
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943	–	–											
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)			2 673 945		2 673 945	1 133	3 020											
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943	–	–											
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)			2 673 945		2 673 945	1 133	3 020											
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943	–	–											
Total cost of PBS Water and Electricity provided to ALL Households		8	–	13 889 776	–	13 889 776	2 265	6 041	–	–	–	–	–	–	–	–	–	
Highest level of Free service provided per household (ALL Households)																		
Property rates (R value threshold)			2 673 945		2 673 945	1 133	3 020											
Water (kilolitres per household per month)			2 673 945		2 673 945	1 133	3 020											
Sanitation (R value threshold)			8 542 918		8 542 918	197	6 096											
Electricity (kwh per household per month)			4 270 943		4 270 943	–	–											
Refuse (average tree per week)			2 125 754		2 125 754	354	5 427											
Revenue cost of subsidised services provided for ALL Households (R'000)		9																
Residential Category : Property rates (tariff adjustment) (impermissible values per section 17 of MTRA)	14(a)																	
PSI Category : Property rates (tariff adjustment) (impermissible values per section 17 of MTRA)	14(b)																	
Additional Subsidies: Property rates, exemptions, reductions and rebates in excess of section 17 of MTRA																		
Water (In excess of 6 kilolitres per indigent household per month)	15																	
Sanitation (In excess of free sanitation service to indigent households)	16																	
Electricity/other energy (In excess of 50 kwh per indigent household per month)																		
Refuse (In excess of one removal a week for indigent households)																		
Municipal Housing - rental subsidies	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 Baard District					
Type	LM					
Municipal Name	Magareng					
GV Period	01/07/2021- 30/06/2026					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 4					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6034	6397	-363	560 068 000.00	570 296 000.00	- 10 228 000.00
Industrial	16	16	0	2 380 000.00	2 540 000.00	- 160 000.00
Business and Commercial	127	105	22	12 178 000.00	67 150 000.00	54 630 000.00
Agricultural	456	471	-15	1075 935 000.00	115 475 000.00	- 39 540 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	314	21	293	228 330 000.00	15 120 000.00	113 210 000.00
PSI	80	42	38	22 922 000.00	12 470 000.00	10 452 000.00
PBO	25	25	0	53 867 000.00	53 867 000.00	-
Multi Use	1	0	1	430 000.00	-	430 000.00
Vacant	495	0	495	16 537 000.00	-	16 537 000.00
POW	0	0	0	-	-	-
Municipal	0	463	-463	-	134 991 000.00	- 134 991 000.00
Other	0	3	-3	-	-	-
	7548	7543	5	2 082 249 000.00	2 071 909 000.00	- 10 340 000.00
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	5 16 451	509 428	7 023	1549 353.51	1528 284.36	21069.15
Industrial	5 182	5 362	- 180	15 547.35	16 086.24	538.89
Business and Commercial	265 176	148 402	116 774	795 527.85	445 206.78	350 321.07
Agricultural	292 296	340 487	- 48 191	876 887.03	102 1461.00	144 573.97
Mining	-	-	-	-	-	-
State Owned for Public Purpose	497 189	248 679	248 509	1491 565.73	746 037.48	745 528.25
PSI	4 359	2 371	1988	13 077.00	7 113.99	5 963.01
PBO	14 634	-	14 634	43 901.61	-	43 901.61
Multi Use	-	-	-	-	-	-
Vacant	8 999	-	8 999	26 996.65	-	26 996.65
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R1604 285.57	R1254 729.95	R349 555.62	4 812 856.72	3 764 189.85	1048 666.87
Prepared By	K Modise			Date	15-Sept-25	
	Contact Details gololo.modise@gmail.com					
Signature						
Reviewed By	Ms.K.V. Khaziwa			Date	16-Sept-25	
	Contact Details					
Signature						

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

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

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

17 Municipal Manager's Quality Certification

Quality Certificate



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

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

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


Mr T Thage
Municipal Manager

23/09/2025

Date