

**MAGARENG**



**MUNICIPALITY**

# MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2025/2026

## **DISTRIBUTION:**

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

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### **List of Abbreviations and Acronyms used in the Monthly Budget Statement**

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

## **Part 1: In-Year Report for the Period Ending 30 September 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 SEPTEMBER 2025**

#### **1.Purpose**

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

#### 3.1 Operating Revenue by Source

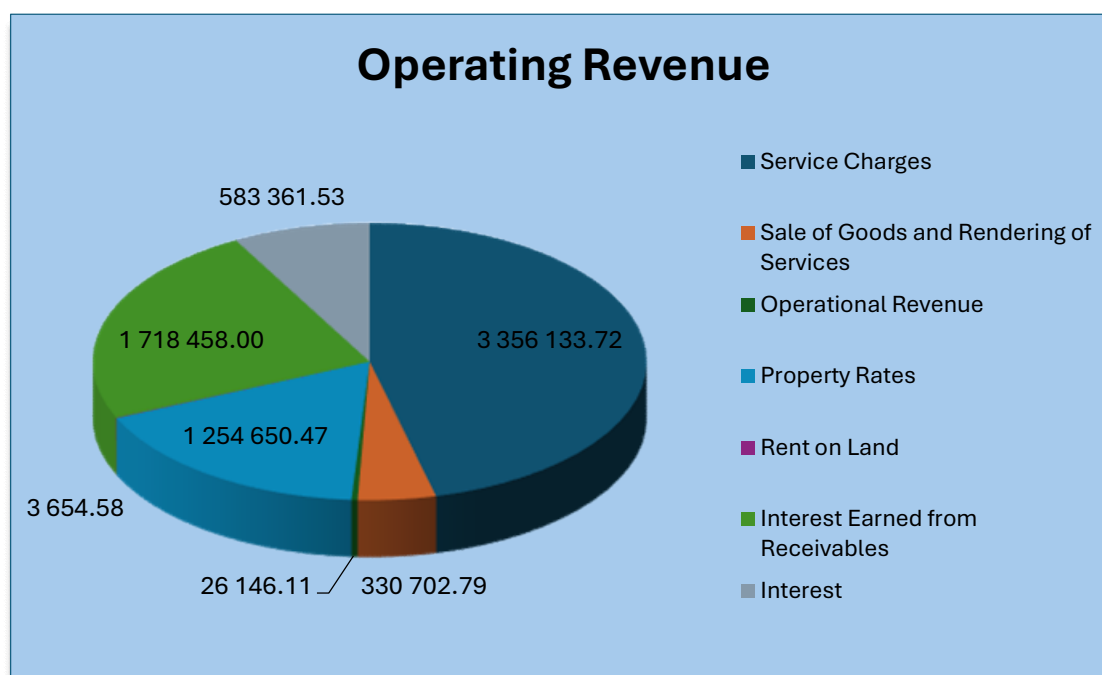
*Highlight of financial performance, Challenges and Risks for the month*

As of 30<sup>th</sup> September 2025, the total operating revenue amounts to **R7.3 million**, and the actual year-to-date revenue amounts to **R54.3 million**, which is **27%** more than the projected budget of **R42.6 million**. **Operational transfers and subsidies** and **Sales of Goods and Rendering of Service** are major attributes for variance between the projected revenue and actual year to date revenue.

As per C4 there is an improvement on Sales of goods and Rendering amounts to **R330 thousands**, the year-to-date actual year to date amounts to **R398 thousands** which reflected a variance of **29%** when compared to year-to-date budget of **R308 thousands**. This is due to Auction that the municipality held to dispose all assets that the municipality was no longer using.

Although the municipality did not receive any funds from operational transfers and subsidies, the actual year-to-date amount is **R32.4 million**, which reflects a **69%** variance when compared to the year-to-date budget that amounts to **R19.2 million**. The municipality receives operational transfers and subsidies as per the DoRa payment schedule.

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



**Table 1: Income for 1<sup>st</sup> to 30<sup>th</sup> September 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 September 2025 a total of **R7.3 million** has been billed, the year-to-date actual amounts to **R54.3 million** which is **27%** more than the projected budget that amounts to **R42.6 million**.

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September**

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		17 723	19 592	19 592	1 545	5 128	4 898	230	5%	19 592
Service charges - Water		4 786	5 424	5 424	406	1 031	1 356	(325)	-24%	5 424
Service charges - Waste Water Management		9 085	9 775	9 775	807	2 418	2 444	(25)	-1%	9 775
Service charges - Waste management		6 737	7 355	7 355	598	1 799	1 839	(40)	-2%	7 355
Sale of Goods and Rendering of Services		943	1 232	1 232	331	398	308	90	29%	1 232
Agency services		—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		21 670	25 462	25 462	1 718	5 499	6 365	(867)	-14%	25 462
Interest from Current and Non Current Assets		385	46	46	—	—	11	(11)	-100%	46
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		23	38	38	4	7	9	(3)	-27%	38
Rental from Fixed Assets		16	327	327	—	—	82	(82)	-100%	327
Licence and permits		—	—	—	—	—	—	—	—	—
Special rating levies		—	—	—	—	—	—	—	—	—
Operational Revenue		3 520	732	732	26	103	183	(80)	-44%	732
<b>Non-Exchange Revenue</b>										
Property rates		13 247	15 251	15 251	1 255	3 760	3 813	(52)	-1%	15 251
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		225	612	612	—	—	153	(153)	-100%	612
Licence and permits		—	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		73 429	76 862	76 862	—	32 393	19 216	13 177	69%	76 862
Interest		6 681	7 781	7 781	583	1 740	1 945	(205)	-11%	7 781
Fuel Levy		—	—	—	—	—	—	—	—	—
Operational Revenue		252	—	—	—	—	—	—	—	—
Gains on disposal of Assets		(301)	—	—	—	—	—	—	—	—
Other Gains		—	—	—	—	—	—	—	—	—
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>158 421</b>	<b>170 489</b>	<b>170 489</b>	<b>7 273</b>	<b>54 276</b>	<b>42 622</b>	<b>11 654</b>	<b>27%</b>	<b>170 489</b>

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

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
<b>Revenue</b>													
<b>Exchange Revenue</b>													
Service charges - Electricity	1 368 080	2 215 266	1 544 758										5 128 104
Service charges - Water	371 381	253 623	406 043										1 031 047
Service charges - Waste Water Management	804 868	806 636	806 833										2 418 338
Service charges - Waste management	600 517	599 798	598 500										1 798 814
Sale of Goods and Rendering of Services	39 800	27 499	330 703										398 002
Agency services	-	-	-										-
Interest	-	-	-										-
Interest earned from Receivables	1 887 960	1 892 478	1 718 458										5 498 896
Interest from Current and Non Current Assets	-	-	-										-
Dividends	-	-	-										-
Rent on Land	1 823	1 360	3 655										6 838
Rental from Fixed Assets	-	-	-										-
Licence and permits	-	-	-										-
Operational Revenue	42 347	34 367	26 146										102 860
<b>Non-Exchange Revenue</b>													
Property rates	1 252 807	1 252 807	1 254 650										3 760 265
Surcharges and Taxes	-	-	-										-
Fines, penalties and forfeits	-	-	-										-
Licence and permits	-	-	-										-
Transfers and subsidies - Operational	28 060 993	4 332 000	-										32 392 993
Interest	581 571	574 960	583 362										1 739 892
Fuel Levy	-	-	-										-
Operational Revenue	-	-	-										-
Gains on disposal of Assets	-	-	-										-
Other Gains	-	-	-										-
Discontinued Operations	-	-	-										-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>35 012 148</b>	<b>11 990 793</b>	<b>7 273 107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54 276 048</b>

## 3.2 Operating Expenditure by Type

The current year expenditure original budget amounts to **R197 million**, for the reporting month, **R13.2 million** was spent; and the year-to-date actual amounts to **R38.8 million**, which is **21%** less than the projected expenditure amounting to **R49.3 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Woods Magarey - Table 04 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - 1st September										
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	4 124	12 809	14 999	(2 190)	-15%	59 997
Remuneration of councillors		5 278	5 270	5 270	438	1 313	1 318	(5)	0%	5 270
Bulk purchases - electricity		31 322	25 000	25 000	-	-	6 250	(6 250)	-100%	25 000
Inventory consumed		16 587	14 050	14 050	1 029	3 729	3 513	216	6%	14 050
Debt impairment		50 156	31 883	31 883	2 657	7 971	7 971	0	0%	31 883
Depreciation and amortisation		76 675	23 541	23 541	1 962	5 885	5 885	0	0%	23 541
Interest		5 667	600	600	-	-	150	(150)	-100%	600
Contracted services		14 322	16 283	16 283	1 217	2 501	4 071	(1 570)	-39%	16 283
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		18 177	19 810	19 810	2 778	5 618	4 953	665	13%	19 810
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		3 928	604	604	-	-	151	(151)	-100%	604
Total Expenditure		273 124	197 039	197 039	14 204	39 825	49 260	(9 435)	-19%	197 039

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

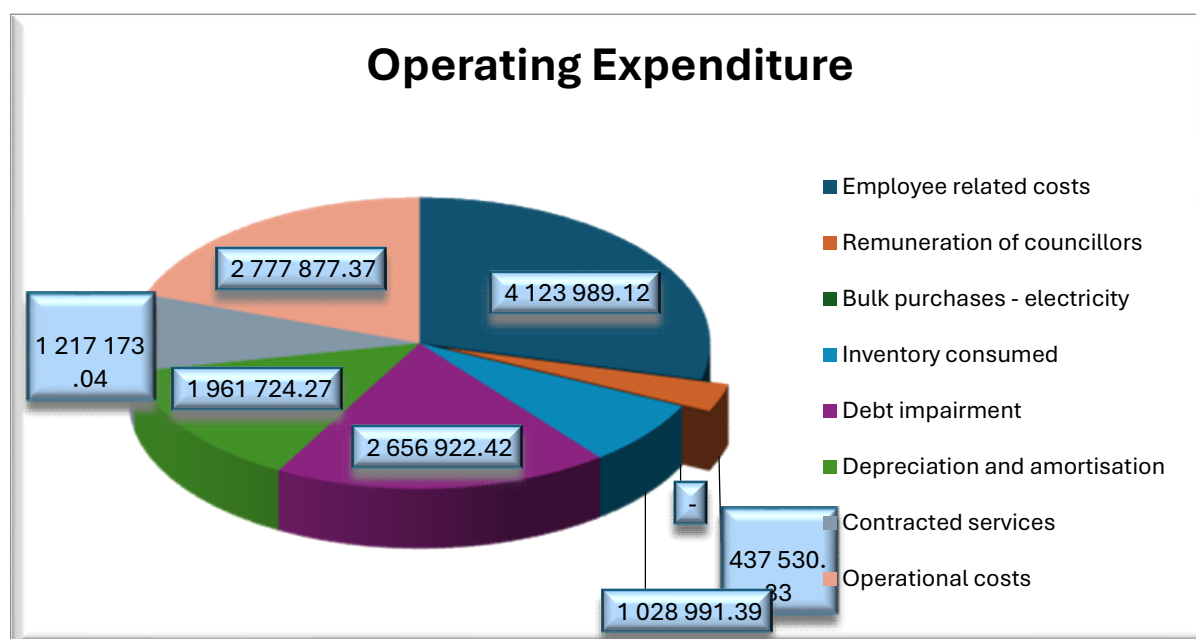
## See the below table for details on the operating Expenditure Breakdown

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
<b>Expenditure By Type</b>													
Employee related costs	4 422 308	4 263 044	4 123 989										12 809 341
Remuneration of councillors	437 531	437 531	437 531										1 312 592
Bulk purchases - electricity	-	-	-										-
Inventory consumed	1 843 542	856 338	1 028 991										3 728 871
Debt impairment	2 656 922	2 656 922	2 656 922										7 970 767
Depreciation and amortisation	1 961 724	1 961 724	1 961 724										5 885 173
Interest	-	-	-										-
Contracted services	633 425	649 981	1 217 173										2 500 579
Transfers and subsidies	-	-	-										-
Irrecoverable debts written off	-	-	-										-
Operational costs	1 322 955	1 516 945	2 777 877										5 617 778
Losses on Disposal of Assets	-	-	-										-
Other Losses	-	-	-										-
<b>Total Expenditure</b>	<b>13 278 408</b>	<b>12 342 486</b>	<b>14 204 208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39 825 102</b>

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



Below is a chart that depicts the Expenditure from 1<sup>st</sup> – 30<sup>th</sup> September 2025:



NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Table 1: Monthly Budget Statement - Financial Performance (Revenues and Expenditure) - 30 September										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Total Expenditure		273 124	197 039	197 039	14 204	39 825	49 260	(9 435)	-19%	197 039
Surplus/(Deficit)		(114 703)	(26 549)	(26 549)	(6 931)	14 451	(6 637)	21 088	-318%	(26 549)

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

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 **R6.9 million** before adding the capital transfers.

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentals	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>						
<b>Capital</b>						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	-	-	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	7 157 407.27	3 680 122.76	4 232 141.17	5 727 858.83	42%
<b>Sub-Total</b>	<b>32 601 000.00</b>	<b>15 157 407.27</b>	<b>6 205 359.55</b>	<b>7 309 015.38</b>	<b>19 564 125.79</b>	<b>22%</b>

For this financial year, the municipality originally budgeted **R32.6 million** for capital transfers from the total budgeted amount; the municipality received **R15.2 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) - M03 September

Financial Performance (Revenue and Capital Expenditure)										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		(114 703)	(26 549)	(26 549)	(6 931)	14 451	(6 637)	21 088	-318%	(26 549)
Transfers and subsidies - capital (monetary allocations)		71 924	32 601	32 601	3 590	15 157	8 150	7 007	86%	32 601
Transfers and subsidies - capital (in-kind)		2 252	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(40 527)	6 052	6 052	(3 341)	29 608	1 513	28 095	1857%	6 052
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(40 527)	6 052	6 052	(3 341)	29 608	1 513	28 095	1857%	6 052
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	(3 341)	29 608	1 513	28 095	1857%	6 052
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(40 527)	6 052	6 052	(3 341)	29 608	1 513	28 095	1857%	6 052

The deficit before inclusion of capital transfers amounted to **R6.9 million** and after inclusion of capital transfers deficit decreased to **R3.3 million**.

### 3.3 Capital Expenditure.

For the reporting month, the municipality has spent **R890 thousands** on capital grants for reporting month and the actual year to date amounts to **R6.9 million** which reflects underspending on capital grants of **R1.2 million** when compared to year-to-date budget that amounts to **R8.2 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 - M03 September

NC953 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 September										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Capital expenditure of Transfers and Grants										
National Government:		61 941	32 601	32 601	890	6 924	8 150	(1 226)	-15.0%	32 601
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	890	4 597	2 490	2 107	84.6%	9 960
Water Services Infrastructure Grant		17 543	10 000	10 000	-	2 328	2 500	(172)	-6.9%	10 000
Total capital expenditure of Transfers and Grants		61 941	32 601	32 601	890	6 924	8 150	(1 226)	-15.0%	32 601

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

It should be noted that a total of **R15.2 million** was received to date for capital grants, from the total amount received **R7.3 million (VAT Inc)** is committed or spent to date which translates **22%** 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
<b>Grants and Subsidies</b>						
<b>Capital</b>						
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	7 157 407.27	3 680 122.76	4 232 141.17	5 727 858.83	42%
<b>Sub-Total</b>	<b>32 601 000.00</b>	<b>15 157 407.27</b>	<b>6 205 359.55</b>	<b>7 309 015.38</b>	<b>19 564 125.79</b>	<b>22%</b>

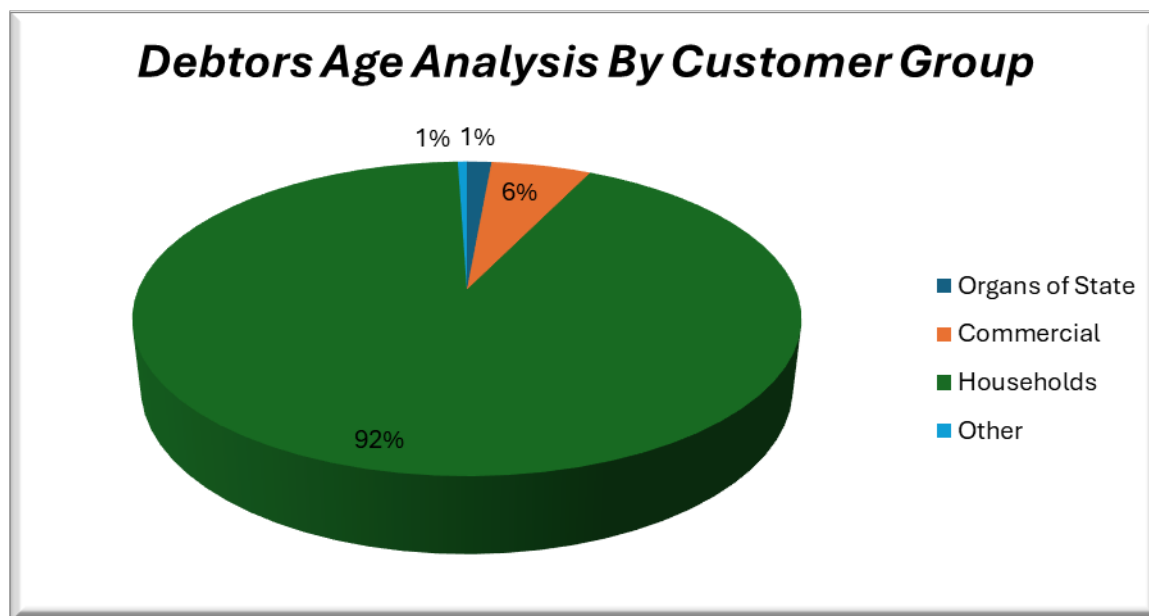
### 3.4 Debtors Ageing

The total debtors book as at end of September 2025 amounts to **R 493.4 million**, from the total debts **R454.9 million** is owned by Households, **R7.3 million** is owned by Organ of the States, **R28.6 million** is owned by Commercial and **R2.5 million** is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description		NT Code	Budget Year 2025/26											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	475	388	385	367	345	343	2 607	70 886	75 796	74 549				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	613	365	453	196	252	127	839	27 265	30 110	28 679				
Receivables from Non-exchange Transactions - Property Rates	1400	1 261	1 115	1 074	975	886	821	4 426	53 556	64 113	60 664				
Receivables from Exchange Transactions - Waste Water Management	1500	922	908	903	838	836	859	5 085	69 101	79 453	76 719				
Receivables from Exchange Transactions - Waste Management	1600	681	661	647	604	608	606	3 568	47 529	54 903	52 914				
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-				
Interest on Arrear Debtor Accounts	1810	2 513	2 461	2 472	2 660	2 486	2 466	14 245	155 251	184 553	177 108				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
Other	1900	112	42	36	43	43	43	252	3 890	4 460	4 270				
Total By Income Source	2000	6 576	5 941	5 969	5 682	5 455	5 265	31 022	427 478	493 388	474 902	-	-		
August Totals		6 238	6 069	5 752	5 498	5 329	5 328	30 722	423 158	488 093	470 035				
Debtors Age Analysis By Customer Group															
Organs of State	2200	438	447	433	369	341	288	1 247	3 703	7 267	5 949				
Commercial	2300	762	447	547	318	361	278	1 605	24 311	28 629	26 873				
Households	2400	5 352	5 020	4 967	4 965	4 723	4 670	27 981	397 300	454 979	439 640				
Other	2500	24	27	22	29	29	29	188	2 164	2 512	2 441				
Total By Customer Group	2600	6 576	5 941	5 969	5 682	5 455	5 265	31 022	427 478	493 388	474 902	-	-		

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



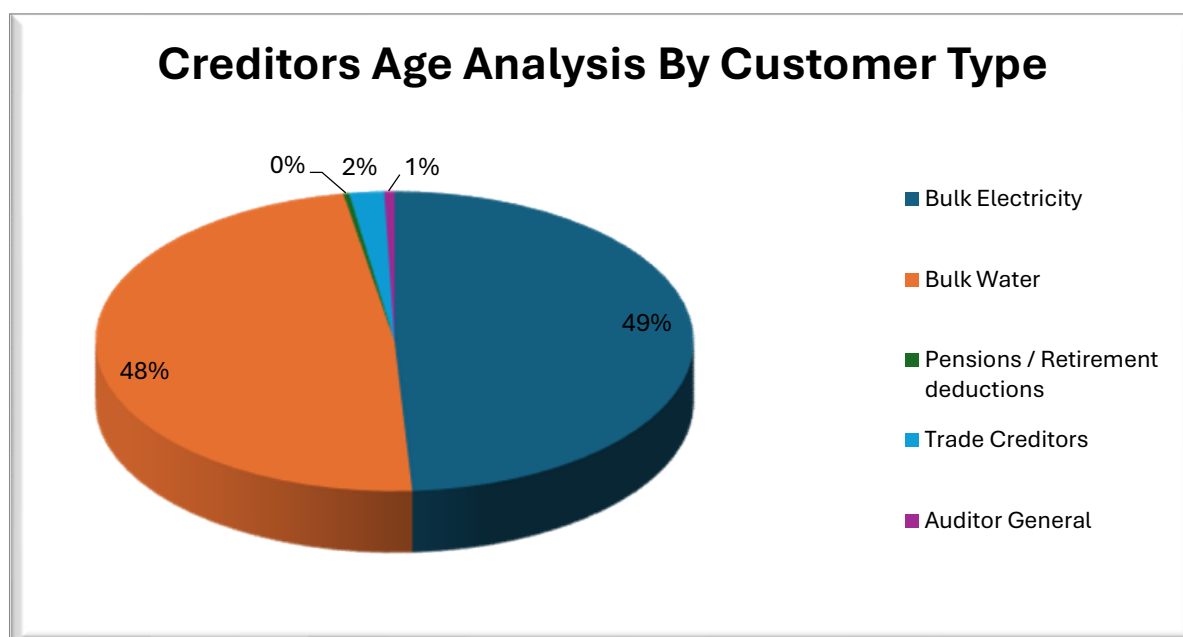
### 3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to **R287.8 million**. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes **R137.6 million** and **R140.0 million** represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description		NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	11 049	11 565	11 571	11 864	10 133	43 199	40 646	–	140 028		
Bulk Water	0200	2 419	4 470	4 204	3 091	4 465	12 406	14 231	92 398	137 683		
PAYE deductions	0300	–	–	–	–	–	–	–	–	–		
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–		
Pensions / Retirement deductions	0500	–	–	920	–	–	–	–	–	920		
Loan repayments	0600	–	–	–	–	–	–	–	–	–		
Trade Creditors	0700	617	772	898	901	1 286	(220)	868	1 609	6 729		
Auditor General	0800	309	345	364	312	432	116	247	323	2 446		
Other	0900	–	–	–	–	–	–	–	–	–		
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–		
Total By Customer Type	1000	14 394	17 152	17 957	16 168	16 315	55 502	55 991	94 329	287 807		

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



## 4. Budget Performance Overview

### 4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	13 247	15 251	15 251	1 255	3 760	3 813	(52)	-1%	15 251
Service charges	38 331	42 146	42 146	3 356	10 376	10 537	(160)	-2%	42 146
Investment revenue	385	46	46	-	-	11	(11)	-100%	46
Transfers and subsidies - Operational	73 429	76 862	76 862	-	32 393	19 216	13 177	0	76 862
Other own revenue	33 029	36 184	36 184	2 662	7 746	9 046	(1 300)	-14%	36 184
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>158 421</b>	<b>170 489</b>	<b>170 489</b>	<b>7 273</b>	<b>54 276</b>	<b>42 622</b>	<b>11 654</b>	<b>27%</b>	<b>170 489</b>

### 4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
Employee costs	51 011	59 997	59 997	4 124	12 809	14 999	(2 190)	-15%	59 997
Remuneration of Councillors	5 278	5 270	5 270	438	1 313	1 318	(5)	-0%	5 270
Depreciation and amortisation	76 675	23 541	23 541	1 962	5 885	5 885	0	0%	23 541
Interest	5 667	600	600	-	-	150	(150)	-100%	600
Inventory consumed and bulk purchases	47 909	39 050	39 050	1 029	3 729	9 763	(6 034)	-62%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	86 583	68 581	68 581	6 652	16 089	17 145	(1 056)	-6%	68 581
<b>Total Expenditure</b>	<b>273 124</b>	<b>197 039</b>	<b>197 039</b>	<b>14 204</b>	<b>39 825</b>	<b>49 260</b>	<b>(9 435)</b>	<b>-19%</b>	<b>197 039</b>

### 4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	62 335	36 361	36 361	1 094	7 129	9 090	(1 961)	-22%	36 361
Capital transfers recognised	61 941	32 601	32 601	890	6 924	8 150	(1 226)	-15%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	394	3 760	3 760	205	205	940	(735)	-78%	3 760
<b>Total sources of capital funds</b>	<b>62 335</b>	<b>36 361</b>	<b>36 361</b>	<b>1 094</b>	<b>7 129</b>	<b>9 090</b>	<b>(1 961)</b>	<b>-22%</b>	<b>36 361</b>

### 4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Cash flows</b>									
Net cash from (used) operating	94 931	26 087	26 087	(2 751)	33 095	5 863	(27 232)	-464%	23 452
Net cash from (used) investing	(62 636)	(36 076)	(36 076)	(1 094)	(7 129)	(9 019)	(1 890)	21%	(36 076)
Net cash from (used) financing	38	25	25	6	16	6	(10)	-153%	25
<b>Cash/cash equivalents at the month/year end</b>	<b>33 438</b>	<b>(8 859)</b>	<b>(8 859)</b>	<b>10 963</b>	<b>27 396</b>	<b>(2 045)</b>	<b>(29 441)</b>	<b>1439%</b>	<b>(11 185)</b>

#### **4.5 MFMA: Circular 124: Condition 6.9**

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

#### **4.6 Progress on Budget Funding Plan**

The municipality is required to maintain positive cash balances.

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

Closing cash balance as per bank statement = **R 4 404 071.46**

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

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

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

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

Trade creditors for the previous month amounts to **R280.6 million** which increased to **R287.8 million** trade creditors by **R7.2 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 September 2025 amounts to **R340.5 million** and the total current assets is **R65.3 million**, which shows that municipality cannot meet its obligations with its available cash resources.

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

Municipality has incurred **47%** collection rate for the month of August which decreased to **13%** for the reporting month of September 2025.

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

##### **Electricity**

Total electricity losses as of 30 September 2025 are an average of **-91% or – R1 989 371 million** which also puts a risk on the realization of the budget and debt relief program approved by the Nation Treasury. The norm in terms MFMA Circular 71 is 7% – 10%.

## Water

Total water losses as of 30 September 2025 are an average of **98%** or **R1 327 456 million** which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

### Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>						
<b>Capital</b>						
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	7 157 407.27	3 680 122.76	4 232 141.17	5 727 858.83	42%
<b>Sub-Total</b>	<b>32 601 000.00</b>	<b>15 157 407.27</b>	<b>6 205 359.55</b>	<b>7 309 015.38</b>	<b>19 564 125.79</b>	<b>22%</b>

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is **R32.6**, from the total allocation the municipality received **R15.2 million** and **R7.3 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 - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	13 247	15 251	15 251	1 255	3 760	3 813	(52)	-1%	15 251
Service charges	38 331	42 146	42 146	3 356	10 376	10 537	(160)	-2%	42 146
Investment revenue	385	46	46	–	–	11	(11)	-100%	46
Transfers and subsidies - Operational	73 429	76 862	76 862	–	32 393	19 216	13 177	0	76 862
Other own revenue	33 029	36 184	36 184	2 662	7 746	9 046	(1 300)	-14%	36 184
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>158 421</b>	<b>170 489</b>	<b>170 489</b>	<b>7 273</b>	<b>54 276</b>	<b>42 622</b>	<b>11 654</b>	<b>27%</b>	<b>170 489</b>
Employee costs	51 011	59 997	59 997	4 124	12 809	14 999	(2 190)	-15%	59 997
Remuneration of Councillors	5 278	5 270	5 270	438	1 313	1 318	(5)	-0%	5 270
Depreciation and amortisation	76 675	23 541	23 541	1 962	5 885	5 885	0	0%	23 541
Interest	5 667	600	600	–	–	150	(150)	-100%	600
Inventory consumed and bulk purchases	47 909	39 050	39 050	1 029	3 729	9 763	(6 034)	-62%	39 050
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	86 583	68 581	68 581	6 652	16 089	17 145	(1 056)	-6%	68 581
<b>Total Expenditure</b>	<b>273 124</b>	<b>197 039</b>	<b>197 039</b>	<b>14 204</b>	<b>39 825</b>	<b>49 260</b>	<b>(9 435)</b>	<b>-19%</b>	<b>197 039</b>
<b>Surplus/(Deficit)</b>	<b>(114 703)</b>	<b>(26 549)</b>	<b>(26 549)</b>	<b>(6 931)</b>	<b>14 451</b>	<b>(6 637)</b>	<b>21 088</b>	<b>-318%</b>	<b>(26 549)</b>
Transfers and subsidies - capital (monetary)	71 924	32 601	32 601	3 590	15 157	8 150	7 007	86%	32 601
Transfers and subsidies - capital (in-kind)	2 252	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(40 527)</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 341)</b>	<b>29 608</b>	<b>1 513</b>	<b>28 095</b>	<b>1857%</b>	<b>6 052</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(40 527)</b>	<b>6 052</b>	<b>6 052</b>	<b>(3 341)</b>	<b>29 608</b>	<b>1 513</b>	<b>28 095</b>	<b>1857%</b>	<b>6 052</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>62 335</b>	<b>36 361</b>	<b>36 361</b>	<b>1 094</b>	<b>7 129</b>	<b>9 090</b>	<b>(1 961)</b>	<b>-22%</b>	<b>36 361</b>
Capital transfers recognised	61 941	32 601	32 601	890	6 924	8 150	(1 226)	-15%	32 601
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	394	3 760	3 760	205	205	940	(735)	-78%	3 760
<b>Total sources of capital funds</b>	<b>62 335</b>	<b>36 361</b>	<b>36 361</b>	<b>1 094</b>	<b>7 129</b>	<b>9 090</b>	<b>(1 961)</b>	<b>-22%</b>	<b>36 361</b>
<b>Financial position</b>									
Total current assets	56 306	23 633	23 633		65 343				23 633
Total non current assets	459 823	515 142	515 142		461 067				515 142
Total current liabilities	341 313	306 432	306 432		340 506				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		179 103				224 403
<b>Cash flows</b>									
Net cash from (used) operating	94 931	26 087	26 087	(2 751)	33 095	6 522	(26 573)	-407%	23 452
Net cash from (used) investing	(62 636)	(36 076)	(36 076)	(1 094)	(7 129)	(9 019)	(1 890)	21%	(36 076)
Net cash from (used) financing	38	25	25	6	16	6	(10)	-153%	25
<b>Cash/cash equivalents at the month/year end</b>	<b>33 438</b>	<b>(8 859)</b>	<b>(8 859)</b>	<b>10 963</b>	<b>27 396</b>	<b>(2 215)</b>	<b>(29 610)</b>	<b>1337%</b>	<b>(11 185)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	6 576	5 941	5 969	5 682	5 455	5 265	31 022	427 478	493 388
<b>Creditors Age Analysis</b>									
Total Creditors	14 394	17 152	17 957	16 168	16 315	55 502	55 991	94 329	287 807

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) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		93 074	97 779	97 779	1 990	38 068	24 445	13 623	56%	97 779
Executive and council		66 243	67 612	67 612	–	27 950	16 903	11 047	65%	67 612
Finance and administration		26 831	30 167	30 167	1 990	10 118	7 542	2 576	34%	30 167
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		2 002	3 023	3 023	28	104	756	(651)	-86%	3 023
Community and social services		1 195	1 354	1 354	2	2	339	(337)	-100%	1 354
Sport and recreation		51	324	324	–	–	81	(81)	-100%	324
Public safety		756	1 345	1 345	26	103	336	(233)	-69%	1 345
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	450	450	–	–	113	(113)	-100%	450
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	450	450	–	–	113	(113)	-100%	450
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		137 520	101 838	101 838	8 845	31 261	25 459	5 802	23%	101 838
Energy sources		19 618	22 750	22 750	1 757	5 757	5 688	70	1%	22 750
Water management		64 584	38 293	38 293	4 605	13 039	9 573	3 466	36%	38 293
Waste water management		41 434	28 468	28 468	1 443	9 355	7 117	2 238	31%	28 468
Waste management		11 884	12 327	12 327	1 040	3 110	3 082	28	1%	12 327
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	232 597	203 090	203 090	10 863	69 433	50 773	18 661	37%	203 090
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		82 379	77 321	77 321	7 064	17 873	19 330	(1 457)	-8%	77 433
Executive and council		13 469	14 884	14 884	1 198	3 591	3 721	(130)	-4%	15 074
Finance and administration		68 909	62 437	62 437	5 866	14 283	15 609	(1 327)	-8%	62 359
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		12 247	16 506	16 506	1 025	3 059	4 127	(1 067)	-26%	16 757
Community and social services		2 301	2 467	2 467	211	584	617	(32)	-5%	2 467
Sport and recreation		3 314	6 695	6 695	227	725	1 674	(948)	-57%	6 712
Public safety		3 746	3 913	3 913	311	925	978	(53)	-5%	4 146
Housing		2 885	3 432	3 432	275	824	858	(34)	-4%	3 432
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		68 919	9 782	9 782	630	1 914	2 446	(532)	-22%	9 782
Planning and development		5 950	6 883	6 883	480	1 449	1 721	(272)	-16%	6 883
Road transport		62 969	2 899	2 899	150	464	725	(260)	-36%	2 899
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		109 580	93 429	93 429	5 486	16 979	23 357	(6 378)	-27%	93 067
Energy sources		38 947	42 339	42 339	1 519	4 647	10 585	(5 938)	-56%	42 018
Water management		33 986	24 944	24 944	1 977	6 229	6 236	(7)	0%	24 925
Waste water management		25 178	19 995	19 995	1 525	4 712	4 999	(287)	-6%	19 993
Waste management		11 468	6 150	6 150	464	1 391	1 538	(147)	-10%	6 130
<i>Other</i>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	273 124	197 039	197 039	14 204	39 825	49 260	(9 435)	-19%	197 039
<b>Surplus/ (Deficit) for the year</b>		(40 527)	6 052	6 052	(3 341)	29 608	1 513	28 095	18.570088	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) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		66 243	67 612	67 612	–	27 950	16 903	11 047	65.4%	67 612
Vote 02 - Office OfThe Municipal Manager		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		(236)	–	–	–	–	–	–		–
Vote 04 - Financial Services		27 067	30 167	30 167	1 990	10 118	7 542	2 576	34.2%	30 167
Vote 05 - Municipal Infrastructure		130 670	89 961	89 961	8 845	31 261	22 490	8 771	39.0%	89 961
Vote 06 - Community Services		6 923	15 350	15 350	12	12	3 837	(3 826)	-99.7%	15 350
Vote 07 - Public Safety & Transport		1 930	–	–	16	93	–	93	#DIV/0!	–
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–		–
Vote 09 - Planning & Development		–	–	–	–	–	–	–		–
Vote 10 - Hunan Settlements		–	–	–	–	–	–	–		–
Vote 11 - Idp, Pms Department		–	–	–	–	–	–	–		–
Vote 12 - Spatial Development, Planning & Traditional Affairs		–	–	–	–	–	–	–		–
Vote 13 - Electricity Department		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	232 597	203 090	203 090	10 863	69 433	50 773	18 661	36.8%	203 090
Expenditure by Vote	1									
Vote 01 - Executive & Council		12 397	12 407	12 407	1 119	3 383	3 102	281	9.1%	12 407
Vote 02 - Office OfThe Municipal Manager		849	2 478	2 478	79	208	619	(412)	-66.5%	2 478
Vote 03 - Corporate Services		17 570	19 293	19 293	2 186	4 516	4 823	(307)	-6.4%	19 293
Vote 04 - Financial Services		51 414	43 144	43 144	3 680	9 767	10 786	(1 019)	-9.4%	43 144
Vote 05 - Municipal Infrastructure		175 162	93 982	93 982	5 442	16 874	23 496	(6 622)	-28.2%	93 982
Vote 06 - Community Services		9 699	18 878	18 878	1 184	3 539	4 719	(1 180)	-25.0%	18 878
Vote 07 - Public Safety & Transport		173	–	–	–	–	–	–		–
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–		–
Vote 09 - Planning & Development		5 860	6 857	6 857	514	1 539	1 714	(175)	-10.2%	6 857
Vote 10 - Hunan Settlements		–	–	–	–	–	–	–		–
Vote 11 - Idp, Pms Department		–	–	–	–	–	–	–		–
Vote 12 - Spatial Development, Planning & Traditional Affairs		–	–	–	–	–	–	–		–
Vote 13 - Electricity Department		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	273 124	197 039	197 039	14 204	39 825	49 260	(9 435)	-19.2%	197 039
Surplus/ (Deficit) for the year	2	(40 527)	6 052	6 052	(3 341)	29 608	1 513	28 095	1857.0%	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. when comparing actual year to date which amounts to **R39.8 million** and year to date budget which amounts to **R49.3 million** which resulted a negative Statement of variance of **19%** as at end of September **2025**.

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

Executive and Council Administration original budget amounts to **R12.4 million**; for the month of September 2025, **R1.1 million** has been spent and the year-to-date actual amounts to **R3.4 million** which reflected positive variance of **9.1%** when compared to the projected budget that amounts to **R3.1 million**.

## **Vote 2 – Municipal Manager**

Municipal Manager original budget amounts to **R2.5 million**; for the month of September 2025, **R79 thousands** has been spent and the actual year to date amounts to **R208 thousand**. the municipality has spent **66.5%** less than the projected budget that amounts to **R619 thousands** for the month ending September 2025.

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

- Employee related cost the projected budget is **R567.4 thousands** and the municipality spent **R63.7 thousand** to date the contributing factor is we have a budgeted for the following vacant posts for Communication Officer, and although Municipal Manager post has been filled in September it is not transacted correctly for the reporting month this will corrected in October.
- Contracted Services the projected budget amounts to **R5 thousand** and the municipality did not spend on this line item, due to financial constraints and the implementation of the cost containment policy.
- Operational Cost the projected budget amounts to **R47 thousand** and the municipality spend **R15.7 thousand** to date. This is due to financial constraints and the implementation of the cost containment policy.

## **Vote 3 – Corporate Services.**

Corporate Services original budget amounts to **R19.3**; for the reporting month of September 2025, **R2.2 million** has been spent and the actual year to date amounts to **R4.5 million** which shows that Corporate Services has spent **6.4%** less than the projected budget that amounts to **R4.8 million**. The negative variance is immaterial.

## **Vote 4 – Finance Department.**

Finance Department original budget amounts to **R43.1 million**; for the month of September 2025, **R3.7 million** has been spent and the year to date budget amounts to **R9.8 million** which shows that Finance Department has spent **9.4%** less than the projected budget that amounts to **R10.8 million**.

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

- Employee related cost the projected budget **R1.1 million** and the municipality spent **R947 thousand** for the month of September, this variance is due to the vacant posts which were not filled. The following posts are vacant credit control officer and accounting services: manager was filled in as from 1<sup>st</sup> of October 2025.
- Contracted services the projected budget is **R533 thousand**, and the municipality spent **R601 thousand** for the month of September this is due to the municipality paid two of its services providers Shumba Inc and Max Prof invoices which according to MFMA municipal creditors should be paid 30 days within the receipt of an invoice.

- Inventory Consumed the projected budget amounts **R175 000 thousand**, and the municipality has no actuals on this line item, this is due to financial constraints, low collection rate and the implementation of the cost containment policy.
- Interest on overdue and on deposits account the projected budget amounts to **R50 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 September 2025 **R5.4 million** has been spent and the actual year to date amounts to **R16.9 million** which shows that the municipality has spent **28%** less than the projected budget that amounts to **R23.5 million**.

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

- Employee related cost the projected budget amounts to **R1.4 million** and the municipality spent **R1.1 million** to date, this variance is due to the budgeted post such Water and Sanitation manager, HOD Technical Services and others which are not filled.
- Contracted services the projected budget amounts to **R259 thousand** and the municipality had no expenditure on this line item for the month September; this is due to financial constraints and the implementation of the cost containment policy.
- Bulk Purchases the projected budget amounts to **R2 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 **R3.5 million** which shows that the municipality has spent **25.2%** less than the projected budget that amounts to **R4.7million**.

- Employee related cost the projected budget amount to **R944 thousand**, and the municipality spent **R763 thousand** for the month of September this is due to the following vacant posts which were not filled, HOD Community services, environment officer and general worker.
- Contracted services projected budget amounts to **R47 thousands**, and the municipality has spent **10.3 thousand** to date, this is due to financial constraints and the implementation of the cost containment policy.
- Operational cost the projected budget amounts to **R20 thousand** and the municipality spent **R6 thousand** for the month of September, this is due to financial constraints and the implementation of the cost containment policy.

- Inventory consumed the projected budget amounts to **R43 thousand**, and the municipality spent **R19.5 thousand** for the month of September, this is due to financial constraints and the implementation of the cost containment policy.
- Operating Lease the projected budget amounts to **R83 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 September, **R514 thousand** has been spent and the actual year to date amounts to **R1.5 million** which shows that municipality has spent **10.3%** less than the projected budget that amounts to **R1.7 million**.

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

- Employee related cost the projected budget amounts to **R362 thousand** and the municipality spent **R338 610 thousand** for the month of September.
- Contracted Services the projected budget amounts to **R12.5 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 **R27.6 thousand** and the municipality has spent **R6 thousand** for the month of September, 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) - M03 September

V0035 Mayagang - Table 04 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 1st September										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		17 723	19 592	19 592	1 545	5 128	4 898	230	5%	19 592
Service charges - Water		4 786	5 424	5 424	406	1 031	1 356	(325)	-24%	5 424
Service charges - Waste Water Management		9 085	9 775	9 775	807	2 418	2 444	(25)	-1%	9 775
Service charges - Waste management		6 737	7 355	7 355	598	1 799	1 839	(40)	-2%	7 355
Sale of Goods and Rendering of Services		943	1 232	1 232	331	398	308	90	29%	1 232
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21 670	25 462	25 462	1 718	5 499	6 365	(867)	-14%	25 462
Interest from Current and Non Current Assets		385	46	46	-	-	11	(11)	-100%	46
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		23	38	38	4	7	9	(3)	-27%	38
Rental from Fixed Assets		16	327	327	-	-	82	(82)	-100%	327
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3 520	732	732	26	103	183	(80)	-44%	732
Non-Exchange Revenue										
Property rates		13 247	15 251	15 251	1 255	3 760	3 813	(52)	-1%	15 251
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		225	612	612	-	-	153	(153)	-100%	612
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		73 429	76 862	76 862	-	32 393	19 216	13 177	69%	76 862
Interest		6 681	7 781	7 781	583	1 740	1 945	(205)	-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	7 273	54 276	42 622	11 654	27%	170 489
Expenditure By Type										
Employee related costs		51 011	59 997	59 997	4 124	12 809	14 999	(2 190)	-15%	59 997
Remuneration of councillors		5 278	5 270	5 270	438	1 313	1 318	(5)	0%	5 270
Bulk purchases - electricity		31 322	25 000	25 000	-	-	6 250	(6 250)	-100%	25 000
Inventory consumed		16 587	14 050	14 050	1 029	3 729	3 513	216	6%	14 050
Debt impairment		50 156	31 883	31 883	2 657	7 971	7 971	0	0%	31 883
Depreciation and amortisation		76 675	23 541	23 541	1 962	5 885	5 885	0	0%	23 541
Interest		5 667	600	600	-	-	150	(150)	-100%	600
Contracted services		14 322	16 283	16 283	1 217	2 501	4 071	(1 570)	-39%	16 283
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		18 177	19 810	19 810	2 778	5 618	4 953	665	13%	19 810
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		3 928	604	604	-	-	151	(151)	-100%	604
Total Expenditure		273 124	197 039	197 039	14 204	39 825	49 260	(9 435)	-19%	197 039
Surplus/(Deficit)		(114 703)	(26 549)	(26 549)	(6 931)	14 451	(6 637)	21 088	-318%	(26 549)
Transfers and subsidies - capital (monetary allocations)		71 924	32 601	32 601	3 590	15 157	8 150	7 007	86%	32 601
Transfers and subsidies - capital (in-kind)		2 252	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(40 527)	6 052	6 052	(3 341)	29 608	1 513	28 095	1857%	6 052
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(40 527)	6 052	6 052	(3 341)	29 608	1 513	28 095	1857%	6 052
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	(3 341)	29 608	1 513	28 095	1857%	6 052
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(40 527)	6 052	6 052	(3 341)	29 608	1 513	28 095	1857%	6 052

### Operating Revenue

The summary of the Total operating revenue reflected in the above table has been extracted from C4 table of the C Schedule attached. During the month of September 2025, the municipality has generated total operating revenue amounts to **R7.3 million** of which there was no receipt for the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to **R21.7 million** and the year-to-date budget amounts to **R23.4 million** which reflects a negative variance amounts to **R1.5 million** excluding operational grants, which shows that the municipality has under billed for the month of September 2025.

## Detailed explanation on revenue by source items

### Property Rates

The municipality has billed revenue of **R1.3 million** in September 2025. However, the actual year-to-date revenue amounts to **R3.8 million** which is **1%** less than the budgeted revenue of **R3.8 million** for the period under review. The variance between year-to-date budget and year to date actual is immaterial.

### Service charges – Electricity.

Municipality has billed revenue of **R1.5 million** from Sales of Electricity. However, the year-to-date revenue amounts to **R5.1 million**, which reflected a positive variance of **5%** when compared to year-to-date budget that amounts to **R4.9 million** for the period under review. The variance in Electricity Revenue is immaterial.

### Service charges – water.

The municipality billed revenue of **R406 thousands** from Water Services, meanwhile the year-to-date actual amounts to **R1 million** which is **24%** less than the year-to-date budget of **R1.4 million** 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 thousands**. The year-to-date actual amounts to **R2.4 million**, which is **1%** less than the year-to-date budget of **R2.4 million** for the month. The variance is immaterial.

### Service charges – refuse.

The municipality generated **R598 thousands** and actual year to date amounts to **R1.8 million** which is **2%** less than year to date budget that amounts to **R1.8 million** during the period under review. The variance is immaterial.

### Sales of Good and Rendering of Services

The municipality has generated **R331 thousands** from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to **R398 thousands** which resulted the positive variance of **29%** when compared to year-to-date budget amounting to **R308 thousands**. This variance is due income received from the assets of municipality that were Auctioned.

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

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

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

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

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

For the reporting month, the municipality did not generate income from Rent on Fixed assets and the actual year to date actual amounts to **R0** which resulted the negative variance of **100%** when compared to year-to-date budget of **R82 thousands**. This variance is due to the municipal rental assets (community halls and the sports facility) are dilapidated.

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

The municipality has generated revenue amounting to **R1.8 million**, with the actual year-to-date revenue amounting to **R5.5 million**, which is **14%** less than the year-to-date budget of **R6.4 million** for the current month. The major attribute to this variance is the interest accrued on outstanding debts owed to the municipality. This shortfall has negative implications for the municipal debtor's book, as the accounts remain unpaid for a more extended period and continue to accrue interest.

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

Municipality did not generate any revenue from Fines, penalties and forfeits for the month under review, there is no year-to-date actual which is **100%** less than the year-to-date budget that amounts to **R153 thousands** for September 2025.

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

As per DoRa payment schedule, Municipality did not receive any funds.

#### **Other revenue**

The municipality received **R26 thousands** from other revenue for this month, the year-to-date actual amounts to **R103 thousand** which is **44%** less than the projected revenue that amounts to **R103 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 September 2025 the municipality incurred a total operating expenditure of **R14.2 million** and the current year-to-date actual shows that the municipality has spent **R39.8** to date, which is **19%** less than the projected budget of **R49.3 million**.

### **Employee related costs.**

The municipality incurred **R4.1 million** on employee related costs and actual year to date amounts to **R12.8 million** which reflects a negative variance of **15%** which indicates that the municipality has spent less than the year-to-date budget which amounts to **R15 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 **R1.3 million** which reflects variance of **0%** when compared to year-to-date budget that amounts to **R1.3 million**. 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 **R7.9 million** which reflects **0%** variance when compared to actual year to date budget that amounts **R7.9 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 **R5.8 million** which reflects **0%** variance when compared to actual year to date budget that amounts to **R5.8 million**. Journals are being processed based on budgeted depreciation amount as per 2023/24 audited annual financial statement.

### **Bulk purchases - Electricity**

The municipality did not spend on bulk purchases for the reporting month and the actual year to date amounts to **R0** and reflected a negative variance amounting to **R6.3 million** which is **100%** less than projected budget that amounts to **R6.3 million**. This is because municipality cannot honour its payment arrangement made with Eskom as per debt relief conditions, due to financial constraints that the municipality is currently facing. Take note that this amount only relates to Eskom expenditure as water is classified under inventory items.

### **Inventory consumed**

The reclassification of MSCOA has resulted in water purchases being categorized under inventory consumed. For the reporting month the municipality paid Vaalharts, the municipality has incurred **R1 million** on inventory consumed and the year-to-date expenditure amounts to **R3.7 million**. This reflects a variance of **6%** more than the projected budget of **R3.5 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 **R1.2 million** and the year-to-date actual amounts to **R2.5 million** which reflects negative variance of **39%** when compared to the actual year to date budget that amounts to **R4.1 million**. This variance caused by the municipality's inability to service its creditors regularly due to cash constraints and low collection rate.

### **Operational cost**

This item has incurred expenditure amounting to **R2.8 million** and the actual year to dates amounts to **R5.6 million** which reflected positive **13%** variance when compared to the year-to-date budget that amounts to **R4.9 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) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		394	1 810	1 810	31	31	452	(421)	-93%	1 810
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		394	1 810	1 810	31	31	452	(421)	-93%	1 810
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	1 450	1 450	174	174	362	(189)	-52%	1 450
Community and social services		–	300	300	–	–	75	(75)	-100%	300
Sport and recreation		–	1 150	1 150	174	174	287	(114)	-40%	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	890	6 924	8 275	(1 351)	-16%	33 101
Energy sources		–	500	500	–	–	125	(125)	-100%	500
Water management		44 398	22 601	22 601	890	4 597	5 650	(1 054)	-19%	22 601
Waste water management		17 543	10 000	10 000	–	2 328	2 500	(172)	-7%	10 000
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>62 335</b>	<b>36 361</b>	<b>36 361</b>	<b>1 094</b>	<b>7 129</b>	<b>9 090</b>	<b>(1 961)</b>	<b>-22%</b>	<b>36 361</b>
<b>Funded by:</b>										
National Government		61 941	32 601	32 601	890	6 924	8 150	(1 226)	-15%	32 601
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		–	–	–	–	–	–	–	–	–
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		61 941	32 601	32 601	890	6 924	8 150	(1 226)	-15%	32 601
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		394	3 760	3 760	205	205	940	(735)	-78%	3 760
<b>Total Capital Funding</b>		<b>62 335</b>	<b>36 361</b>	<b>36 361</b>	<b>1 094</b>	<b>7 129</b>	<b>9 090</b>	<b>(1 961)</b>	<b>-22%</b>	<b>36 361</b>

For the reporting month, the municipality has spent **R1.1 million** on capital expenditure with includes funding from both National Government and Internally generated income, and the year-to-date actual amounts to **R7.1 million** which is still **22%** less than the projected actual budget that amounts to **R9.1 million**.

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

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		1 414	(60 742)	(60 742)	8 458	(60 742)
Trade and other receivables from exchange transactions		(30 730)	20 262	20 262	(27 194)	20 262
Receivables from non-exchange transactions		16 114	14 699	14 699	16 604	14 699
Current portion of non-current receivables						
Inventory		6	121	121	(58)	121
VAT		71 297	50 562	50 562	69 329	50 562
Other current assets		(1 795)	(1 270)	(1 270)	(1 796)	(1 270)
<b>Total current assets</b>		<b>56 306</b>	<b>23 633</b>	<b>23 633</b>	<b>65 343</b>	<b>23 633</b>
<b>Non current assets</b>						
Investments						
Investment property		21 079	24 868	24 868	21 079	24 868
Property, plant and equipment		436 542	489 691	489 691	437 786	489 691
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		1 831	213	213	1 831	213
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		0	0	0	0	0
Other non-current assets						
<b>Total non current assets</b>		<b>459 823</b>	<b>515 142</b>	<b>515 142</b>	<b>461 067</b>	<b>515 142</b>
<b>TOTAL ASSETS</b>		<b>516 129</b>	<b>538 775</b>	<b>538 775</b>	<b>526 410</b>	<b>538 775</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		1 358	1 334	1 334	1 374	1 334
Trade and other payables from exchange transactions		299 749	266 511	266 511	276 699	266 511
Trade and other payables from non-exchange transactions		1 451	9 019	9 019	22 662	9 019
Provision		10 167	8 837	8 837	10 076	8 837
VAT		28 589	20 731	20 731	29 695	20 731
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>341 313</b>	<b>306 432</b>	<b>306 432</b>	<b>340 506</b>	<b>306 432</b>
<b>Non current liabilities</b>						
Financial liabilities		669	1 085	1 085	669	1 085
Provision		6 133	6 855	6 855	6 133	6 855
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>6 802</b>	<b>7 940</b>	<b>7 940</b>	<b>6 802</b>	<b>7 940</b>
<b>TOTAL LIABILITIES</b>		<b>348 114</b>	<b>314 372</b>	<b>314 372</b>	<b>347 307</b>	<b>314 372</b>
<b>NET ASSETS</b>	<b>2</b>	<b>168 015</b>	<b>224 403</b>	<b>224 403</b>	<b>179 103</b>	<b>224 403</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		189 696	224 403	224 403	179 103	224 403
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>189 696</b>	<b>224 403</b>	<b>224 403</b>	<b>179 103</b>	<b>224 403</b>

### Total Assets

Variances were noted between the budgeted values of assets and the actual recorded at the end of the review period. As at the end of September 2025, the municipality recorded total assets of **R526.4 million** which includes **R65.3 million** and **R461.1 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 September 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of **-R10.6 million**, representing about **-2%** 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 September 2025, the municipality recorded **R437.8 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 **R437.8 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 September 2025. As at the end September 2025, the municipality recorded total liabilities of **R347.3 million** which is **R340.5 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 **0.19**, which is current assets divided by current liabilities (**65 343/340 506**). 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 - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 068	9 150	9 150	364	4 298	2 288	2 010	88%	9 150
Service charges		20 156	25 207	25 207	1 438	5 205	6 302	(1 096)	-17%	25 207
Other revenue		58 431	2 959	2 959	376	542	740	(198)	-27%	2 865
Transfers and Subsidies - Operational		69 243	76 862	76 862	–	32 393	19 216	13 177	69%	76 862
Transfers and Subsidies - Capital		72 545	32 601	32 601	3 590	15 157	8 150	7 007	86%	32 601
Interest		790	20 319	20 319	67	469	5 080	(4 611)	-91%	20 319
Dividends							–	–		
<b>Payments</b>										
Suppliers and employees		(131 302)	(140 411)	(140 411)	(9 586)	(25 959)	(35 103)	(9 144)	26%	(142 952)
Interest		–	(600)	(600)	–	–	(150)	(150)	100%	(600)
Transfers and Subsidies								–		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>94 931</b>	<b>26 087</b>	<b>26 087</b>	<b>(3 751)</b>	<b>32 105</b>	<b>6 522</b>	<b>(25 583)</b>	<b>-392%</b>	<b>23 452</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(301)	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments								–		
<b>Payments</b>										
Capital assets		(62 335)	(36 076)	(36 076)	(1 094)	(7 129)	(9 019)	(1 890)	21%	(36 076)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(62 636)</b>	<b>(36 076)</b>	<b>(36 076)</b>	<b>(1 094)</b>	<b>(7 129)</b>	<b>(9 019)</b>	<b>(1 890)</b>	<b>21%</b>	<b>(36 076)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		38	25	25	6	16	6	10	153%	25
<b>Payments</b>										
Repayment of borrowing		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>38</b>	<b>25</b>	<b>25</b>	<b>6</b>	<b>16</b>	<b>6</b>	<b>(10)</b>	<b>-153%</b>	<b>25</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>32 334</b>	<b>(9 964)</b>	<b>(9 964)</b>	<b>(4 839)</b>	<b>24 992</b>	<b>(2 491)</b>			<b>(12 598)</b>
Cash/cash equivalents at beginning:		1 104	1 104	1 104	14 802	1 414	276			1 414
Cash/cash equivalents at month/year end:		33 438	(8 859)	(8 859)	9 963	26 406	(2 215)			(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 **R3.8 million** which entails of; Property rate which municipality collected **R364 thousands**, Service Charges which includes Water, Electricity, Refuse and Sanitation and municipality collected **R1.4 million** for the month. It is worth noting that the municipality billed and collected the following for services charges for the month of September:

- Electricity serviced billed **R1.5 million** and collected **R1.2 million**.
- Water services billed **R406 thousand** and collected **R119 thousand**.
- Waste- Water billed **R807 thousand** and collected **R39 thousand**
- Waste billed **R598 thousand** and collected **R94 thousand**.

Whilst the net cash outflow from investing activities is **-R1.1 million** that is mainly comprised of capital projects and assets.

Movement and cash outflow from financing activities amounts **R6 thousand**. The cash and cash equivalent held for September 2025 amounts to **R3.8 million** and the net effect of the above cash flows is cash outflow movement of **R10.9 million**.

## Part 2: Supporting Documentation

### 6. Debtors Analysis

The outstanding debtors as of 31 August 2025 amounts to **R488.1 million** which shows increase of **R5.3 million** in debtors' book when compared to 30 September 2025 outstanding debtors which amounted to **R493.4 million**. The largest outstanding amount owed to the municipality is coming from households; this category owes **R454.9 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 **47%** which increased to **13%** in the reporting month. The effective implementation of the debt collection and credit control is critically essential to ensure the sustainability of the municipality; this figure is due to old debts. The Municipality needs to implement the credit control policy and revenue enhancement strategy to improve the collection rate.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	475	388	385	367	345	343	2 607	70 886	75 796	74 549			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	613	365	453	196	252	127	839	27 265	30 110	28 679			
Receivables from Non-exchange Transactions - Property Rates	1400	1 261	1 115	1 074	975	886	821	4 426	53 556	64 113	60 664			
Receivables from Exchange Transactions - Waste Water Management	1500	922	908	903	838	836	859	5 085	69 101	79 453	76 719			
Receivables from Exchange Transactions - Waste Management	1600	681	661	647	604	608	606	3 568	47 529	54 903	52 914			
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–			
Interest on Arrear Debtor Accounts	1810	2 513	2 461	2 472	2 660	2 486	2 466	14 245	155 251	184 553	177 108			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	112	42	36	43	43	43	252	3 890	4 460	4 270			
Total By Income Source	2000	6 576	5 941	5 969	5 682	5 455	5 265	31 022	427 478	493 388	474 902	–	–	–
August Totals		6 238	6 069	5 752	5 498	5 329	5 328	30 722	423 158	488 093	470 035			
Debtors Age Analysis By Customer Group														
Organs of State	2200	438	447	433	369	341	288	1 247	3 703	7 267	5 949			
Commercial	2300	762	447	547	318	361	278	1 605	24 311	28 629	26 873			
Households	2400	5 352	5 020	4 967	4 965	4 723	4 670	27 981	397 300	454 979	439 640			
Other	2500	24	27	22	29	29	29	188	2 164	2 512	2 441			
Total By Customer Group	2600	6 576	5 941	5 969	5 682	5 455	5 265	31 022	427 478	493 388	474 902	–	–	–

## 6.1 Top 100 Debtors: Commercial

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1011982	WARRENTON SUPER CHICKEN PTY LTD	R 71 060.36	R 70 973.46	R 70 895.47	R 74 969.48	R 13 806.85	R 13 658.93	R 13 474.72	R 17 251.68	R 13 178.87	R 10 335 876.24	R 10 695 146.06
1015015	S SANRAL	R 16 086.52	R 16 086.52	R 16 086.52	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 2 943 441.52	R 3 096 434.56
1015018	LM ERASMUS BOEDERY GRASBULT	R 6 401.24	R 6 394.31	R 6 388.12	R 6 768.60	R 6 761.88	R 6 755.17	R 6 748.46	R 6 741.74	R 6 735.03	R 927 235.07	R 986 929.62
1002657	A TERWIN	R 9 097.80	R 9 048.65	R 9 003.75	R 8 833.64	R 8 784.93	R 8 736.21	R 8 687.50	R 8 638.79	R 8 590.07	R 562 404.79	R 641 826.13
1001073	GM WESI	R 6 708.26	R 6 681.41	R 6 660.55	R 6 353.75	R 2 392.84	R 2 350.64	R 2 354.73	R 2 358.82	R 2 316.09	R 521 674.65	R 559 851.74
1015849	CM AVENANT	R 5 437.91	R 5 418.78	R 5 401.11	R 5 520.29	R 5 400.19	R 5 230.39	R 5 060.55	R 4 890.73	R 4 491.33	R 489 128.68	R 535 979.96
1016074	THABAZIBU F TRADING	R 4 204.31	R 4 194.81	R 4 142.13	R 9 430.37	R 7 673.96	R 6 070.84	R 6 462.75	R 6 936.18	R 7 384.05	R 427 653.45	R 484 152.85
1002463	A SPOORNET	R 1 594.81	R 1 594.81	R 1 594.81	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 437 035.22	R 452 202.89
1012890	LI KGWAPI	R 7 726.13	R 7 729.12	R 7 735.88	R 7 607.29	R 7 561.52	R 7 515.73	R 7 426.18	R 7 384.54	R 7 396.02	R 338 394.76	R 406 477.17
1012914	CENTENNIAL TRADING CO 114 PTY LTD	R 4 748.88	R 4 724.95	R 4 703.22	R 4 620.64	R 4 597.12	R 4 573.55	R 4 549.97	R 4 526.40	R 4 502.82	R 333 472.56	R 375 020.11
1007879	GD LANDRY	R 3 320.58	R 3 305.07	R 3 290.67	R 3 296.93	R 3 281.36	R 3 265.73	R 3 250.10	R 3 234.47	R 3 218.84	R 288 393.12	R 317 856.87
1011755	TRANSKA RESORT	R 1 448.31	R 1 448.31	R 1 448.31	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 302 587.19	R 316 361.54
1002107	HM AVENANT	R 4 004.28	R 3 985.89	R 3 969.07	R 3 942.90	R 3 924.64	R 3 906.39	R 3 888.14	R 3 869.87	R 2 952.12	R 276 894.77	R 311 338.07
1014983	ED COETZEE	R 3 094.69	R 3 079.97	R 3 066.54	R 3 054.38	R 3 039.86	R 3 025.29	R 3 010.71	R 2 996.13	R 2 981.56	R 251 816.84	R 279 165.97
1002315	SPAR WARRENTON	R 59 971.36	R 50 510.89	R 97 115.28	R 10 286.56	R 58 377.35	R -	R -	R -	R -	R -	R 276 261.44
1006085	4720103177 TRANSNET FREIGHT RAIL	R 153 211.27	R 8 297.94	R 105 530.11	R -	R -	R -	R -	R -	R -	R -	R 267 039.32
1006345	THUSANANG MARK	R 2 573.59	R 2 562.14	R 2 551.56	R 2 556.08	R 2 544.67	R 2 533.21	R 2 521.75	R 2 510.28	R 2 498.81	R 236 556.50	R 259 408.59
1008668	KJ HAARHOFF	R 4 116.44	R 4 092.64	R 4 070.70	R 4 147.08	R 4 123.34	R 4 099.53	R 4 075.72	R 4 051.92	R 4 028.11	R 222 189.72	R 258 995.20
1001953	J ABRAHIM	R 3 711.94	R 3 692.82	R 3 675.26	R 3 641.82	R 3 429.14	R 3 369.87	R 3 310.60	R 3 251.31	R 3 192.04	R 221 276.22	R 252 551.02
1006273	NJ MOCHANE	R 3 271.28	R 3 254.06	R 3 238.17	R 3 201.80	R 3 184.55	R 3 167.30	R 3 150.06	R 3 132.80	R 3 115.57	R 221 836.34	R 250 551.93
1006603	E MARAKARELO	R 2 821.11	R 2 807.32	R 2 794.63	R 2 775.36	R 2 761.64	R 2 747.85	R 2 734.08	R 2 720.30	R 2 706.53	R 215 751.78	R 240 620.60
1006338	SS & VK KOTE	R 2 422.26	R 2 411.45	R 2 401.30	R 2 420.82	R 2 409.87	R 2 398.87	R 2 387.87	R 2 376.87	R 2 365.86	R 217 824.85	R 239 420.02
1000192	JF DE BEER	R 3 617.86	R 3 597.18	R 3 578.42	R 3 486.87	R 3 466.51	R 3 446.15	R 3 425.79	R 3 405.43	R 3 385.07	R 196 935.59	R 228 344.87
1005712	SEEKOEI (LETAMO TAVERN)	R 2 414.74	R 2 403.83	R 2 393.82	R 2 371.20	R 2 360.34	R 2 349.49	R 2 338.64	R 2 327.78	R 2 316.92	R 199 529.89	R 220 806.65
1006090	BURNE-A-TOWEL PTY LTD	R 2 238.47	R 2 228.55	R 2 219.64	R 2 183.20	R 2 173.53	R 2 163.87	R 2 154.21	R 2 144.55	R 2 134.88	R 199 200.54	R 218 841.44
1002433	JC HUMAN	R 2 810.42	R 2 795.59	R 2 782.24	R 2 698.33	R 2 683.86	R 2 669.38	R 2 654.90	R 2 640.43	R 2 625.96	R 187 100.16	R 211 461.27
1006327	J CINDI	R 3 684.44	R 3 663.40	R 3 643.88	R 3 582.92	R 3 063.78	R 3 035.13	R 3 006.46	R 2 977.80	R 2 949.15	R 179 494.61	R 209 101.57
1005496	R RETSWELEHE FUNERALS	R 2 994.61	R 2 978.78	R 2 964.10	R 2 923.75	R 2 907.90	R 2 891.96	R 2 876.05	R 2 860.13	R 2 844.22	R 175 342.61	R 201 584.11
1006441	TMS PADISHO	R 2 036.54	R 2 027.43	R 2 018.99	R 2 022.67	R 2 013.57	R 2 004.42	R 1 995.28	R 1 986.12	R 1 976.97	R 181 614.64	R 199 696.63
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	R 3 526.69	R 3 505.36	R 3 485.84	R 3 385.95	R 3 364.77	R 3 343.59	R 3 322.41	R 3 301.23	R 3 280.05	R 160 916.85	R 191 432.74
1003418	KOMARIN KAFEE (OLIPHANT GGO)	R 2 503.60	R 2 490.16	R 2 478.01	R 2 428.26	R 2 415.13	R 2 401.94	R 2 388.75	R 2 375.57	R 2 387.75	R 168 824.10	R 190 693.27
1002071	A WELDECHERKOS(DANIELS)	R 2 211.99	R 2 413.57	R 3 286.29	R 2 624.58	R 1 764.41	R 2 416.83	R 2 314.78	R 2 152.33	R 2 107.89	R 158 582.63	R 179 875.30
1011977	BLACK GINGER 489 PTY LTD	R 11 980.08	R 11 875.40	R 11 779.45	R 10 875.15	R 10 771.04	R 10 666.92	R 11 508.11	R 11 404.00	R 11 299.89	R 76 065.18	R 178 225.22
1011696	M MANAGER	R 516.57	R 516.57	R 516.57	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 166 977.21	R 171 890.10
1009234	AP MATSHA	R 1 735.30	R 1 727.47	R 1 720.21	R 1 721.79	R 1 713.89	R 1 706.01	R 1 698.14	R 1 690.25	R 1 682.38	R 155 963.77	R 171 359.21
1002314	PAV BURGER	R 8 980.33	R 9 071.06	R 9 032.68	R 5 149.49	R 5 107.84	R 5 066.20	R 5 059.96	R 5 089.26	R 5 124.31	R 105 579.58	R 163 260.71
1003420	O OLIPHANT (MADISO SENTRA)	R 2 039.16	R 2 028.26	R 2 018.27	R 1 963.66	R 1 952.80	R 1 941.95	R 1 931.10	R 1 920.25	R 1 920.25	R 143 848.17	R 161 563.87
1002438	JC HUMAN	R 156.79	R 156.79	R 156.79	R 170.14	R 170.14	R 170.14	R 170.14	R 170.14	R -	R 157 487.29	R 158 808.36
1009433	MW SEEKOEI	R 1 481.74	R 1 475.83	R 1 470.16	R 1 501.55	R 1 495.40	R 1 489.26	R 1 483.12	R 1 476.97	R 1 470.82	R 142 979.09	R 156 323.94
1002267	WARRENTON SLAGHUIS	R 2 386.96	R 2 392.48	R 2 398.47	R 2 392.51	R 1 208.35	R 1 206.79	R 1 188.44	R 744.96	R -	R 121 429.01	R 135 347.97
1001950	AH EBRAHIM	R 3 676.59	R 3 650.43	R 3 626.36	R 3 461.07	R 3 435.01	R 3 408.90	R 3 382.77	R 3 356.65	R 3 330.53	R 98 866.30	R 130 194.61
1004131	CE COETZEE	R 1 375.44	R 1 369.05	R 1 363.29	R 1 352.09	R 1 345.90	R 1 339.66	R 1 333.41	R 1 327.16	R 1 320.92	R 116 016.39	R 128 143.31
1009073	M LESABE	R 1 710.36	R 1 701.40	R 1 693.30	R 1 663.68	R 1 654.89	R 1 646.10	R 1 637.31	R 1 628.52	R 1 619.73	R 112 857.00	R 127 812.29
1001892	PAV BURGER	R 3 105.81	R 3 140.84	R 3 121.65	R 2 987.06	R 2 966.23	R 2 945.41	R 2 927.67	R 2 943.07	R 2 576.71	R 100 691.27	R 127 405.72
1007092	NS DIKGETSI	R 1 979.24	R 1 968.42	R 1 958.29	R 1 940.11	R 1 929.17	R 1 918.16	R 1 907.16	R 1 896.16	R 1 885.17	R 109 883.96	R 127 265.84
1015126	NEOTEL(4800224455)	R 6 632.78	R 5 255.30	R 9 499.68	R 1 542.47	R 5 394.58	R 4 348.94	R 4 848.53	R 4 070.09	R 6 205.34	R 79 399.40	R 127 197.11
1003152	PJ MALAN	R 1 251.90	R 1 246.57	R 1 241.88	R 1 230.83	R 1 225.74	R 1 220.65	R 1 215.56	R 1 210.47	R 1 142.22	R 115 348.49	R 126 334.31
1001897	BS KGOSIJANG	R 1 462.74	R 1 455.81	R 1 449.62	R 1 409.80	R 1 403.09	R 1 396.38	R 1 389.66	R 1 382.95	R 1 376.23	R 113 498.06	R 126 224.34
1007135	TF DLAMINI (PROK)	R 1 266.90	R 1 261.00	R 1 255.34	R 1 268.42	R 1 262.28	R 1 256.13	R 1 250.00	R 1 243.85	R 1 237.70	R 114 520.11	R 125 821.73



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
1012635	N LE ROUX	R 1 091.47	R 1 087.49	R 1 083.67	R 1 112.73	R 1 108.59	R 1 104.45	R 1 100.31	R 1 096.17	R 1 092.03	R 113 598.93	R 123 475.84
1006334	DP MANOPOLE	R 1 581.27	R 1 572.95	R 1 565.49	R 1 531.19	R 1 523.16	R 1 515.06	R 1 506.96	R 1 498.86	R 1 490.77	R 108 339.58	R 122 125.29
1003187	VILJOEN	R 1 588.39	R 1 579.86	R 1 572.18	R 1 536.43	R 1 528.10	R 1 519.77	R 1 511.44	R 1 503.11	R 1 494.78	R 102 053.74	R 115 887.80
1009392	SON JOHN'S REVELATION CHURCH OF SA	R 1 641.12	R 1 632.23	R 1 624.00	R 1 597.12	R 1 589.11	R 1 581.12	R 1 572.21	R 1 564.20	R 1 556.21	R 100 183.46	R 114 540.78
1002218	MJ MAIJANE& H/A KGATELOPELE	R 1 343.14	R 1 336.53	R 1 330.56	R 1 314.54	R 1 308.06	R 1 301.58	R 1 295.11	R 1 288.63	R 1 282.15	R 102 297.93	R 114 098.23
1006863	R SPAGEN	R 929.83	R 926.48	R 923.28	R 948.86	R 945.38	R 941.92	R 938.45	R 934.97	R 931.50	R 102 344.89	R 110 765.56
1002167	V VAN DEN BERG	R 1 959.51	R 1 948.61	R 1 938.61	R 1 877.22	R 1 866.37	R 1 855.51	R 1 844.66	R 1 833.81	R 1 822.96	R 92 400.82	R 109 348.08
1006078	ILIFU TRADING 240C C	R 740.17	R 737.60	R 735.14	R 756.95	R 754.28	R 751.61	R 748.94	R 746.27	R 743.60	R 101 614.61	R 108 329.17
1008300	M (INDIER SHOP) ABDUL	R 1 222.32	R 1 216.42	R 1 210.76	R 1 220.04	R 1 213.90	R 1 207.76	R 1 201.62	R 1 198.14	R 905.58	R 95 399.08	R 105 995.62
1003696	TRANSNET LTD	R 1 042.88	R 1 038.27	R 1 034.12	R 1 026.81	R 1 022.37	R 1 017.87	R 1 013.38	R 1 008.88	R 1 004.39	R 94 113.33	R 103 322.30
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	R 2 733.25	R 2 927.90	R 3 794.43	R 3 012.78	R 2 145.90	R 2 791.61	R 2 687.36	R 2 036.23	R 1 770.95	R 78 517.38	R 102 417.79
1006862	UNCLE SAM'S STORE (PROK)	R 823.54	R 820.97	R 818.51	R 847.41	R 844.74	R 842.06	R 839.39	R 836.72	R 834.05	R 94 461.81	R 101 969.20
1003504	TRANSNET LTD	R 1 053.19	R 1 048.47	R 1 044.22	R 1 036.76	R 1 032.17	R 1 027.55	R 1 022.94	R 1 018.32	R 1 013.71	R 91 579.31	R 100 876.64
1008299	S AHMED	R 1 211.87	R 1 205.96	R 1 200.30	R 1 208.71	R 1 202.56	R 1 196.43	R 1 190.28	R 1 184.13	R 1 177.99	R 90 017.18	R 100 795.41
1016262	BIGS ENGINEERING AND SUPPLY	R 1 442.91	R 1 435.98	R 1 429.79	R 1 361.28	R 4 277.07	R 1 346.87	R 1 446.96	R 1 329.74	R 1 722.31	R 82 812.84	R 98 605.75
1015924	BV SOKUPHA	R 1 887.67	R 1 876.76	R 1 866.76	R 1 799.26	R 1 788.40	R 1 777.55	R 1 766.70	R 1 755.85	R 1 745.00	R 81 798.67	R 98 062.62
1004591	TRANSNET LTD	R 1 027.14	R 1 022.53	R 1 018.38	R 1 009.72	R 1 005.29	R 1 000.79	R 996.30	R 991.80	R 987.30	R 88 388.20	R 97 447.45
1008297	LP MOKITIMI	R 986.05	R 981.57	R 977.52	R 973.80	R 969.47	R 965.07	R 960.68	R 956.28	R 951.88	R 88 206.16	R 96 928.48
1011567	JT MAKAME	R 1 563.40	R 1 555.10	R 1 547.16	R 1 545.63	R 1 485.78	R 1 471.73	R 1 457.65	R 1 443.59	R 1 429.53	R 81 478.99	R 94 978.56
1004167	TRANSNET PROPERTY VAT 4720103177	R 1 638.90	R 1 629.40	R 1 620.75	R 1 554.75	R 1 545.37	R 1 535.98	R 1 526.59	R 1 517.21	R 1 507.82	R 79 930.78	R 94 007.55
1004584	TRANSNET PROPERTY VAT 4720103177	R 985.46	R 981.06	R 977.02	R 977.78	R 973.38	R 968.99	R 964.61	R 960.23	R 955.85	R 84 823.18	R 93 567.56
1015901	ARE SEMELELENG CO-OPERATIVE LTD	R 1 020.16	R 1 016.18	R 1 012.37	R 1 035.33	R 1 031.20	R 1 027.06	R 1 022.92	R 1 018.78	R 804.59	R 82 713.91	R 91 702.50
1016497	JJ BURGER	R 454.74	R 454.74	R 454.74	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 86 812.48	R 91 137.28
1002220	VAN ZYL (TCT SPARES) HK	R 1 017.39	R 1 013.41	R 1 009.59	R 1 032.35	R 1 028.21	R 1 024.07	R 1 019.92	R 1 015.78	R 1 011.64	R 81 843.41	R 91 015.77
1013049	T VERMEULEN	R 1 637.17	R 1 627.36	R 1 618.41	R 1 574.08	R 1 564.36	R 1 554.65	R 1 544.93	R 1 535.21	R 1 525.50	R 76 729.33	R 90 911.00
1012602	HM ALI	R 323.11	R 323.11	R 323.11	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 86 259.22	R 89 332.09
1002435	H KATHRADA	R 1 777.67	R 1 775.22	R 1 765.36	R 1 669.02	R 1 658.34	R 1 647.64	R 1 636.94	R 1 630.88	R 1 620.17	R 71 281.48	R 86 462.72
1003099	D RANDALL	R 1 849.17	R 1 837.09	R 1 826.03	R 1 752.86	R 1 740.86	R 1 728.86	R 1 716.85	R 1 704.84	R 1 692.83	R 69 973.51	R 85 822.90
1010024	KOPANO BAKERY	R 686.70	R 684.13	R 681.67	R 698.93	R 696.26	R 693.59	R 690.92	R 688.25	R 685.58	R 78 821.75	R 85 027.78
1016086	V VAN DEN BERG	R 345.33	R 345.33	R 345.33	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 79 888.90	R 83 173.09
1001899	A STAR CAFE	R 483.61	R 483.61	R 483.61	R 524.77	R 524.77	R 524.77	R 524.77	R 524.77	R -	R 79 024.95	R 83 099.63
1001891	HUA HUA RON INV (PTY LTD)_CLOTHING SHOP	R 911.28	R 907.31	R 903.49	R 917.21	R 913.07	R 908.93	R 904.80	R 900.65	R 896.51	R 74 721.71	R 82 884.96
1001930	PAV BURGER	R 1 359.25	R 1 382.92	R 1 375.03	R 1 320.35	R 1 311.85	R 1 303.29	R 1 303.29	R 1 311.85	R 1 320.41	R 70 596.61	R 82 584.85
1002341	TELKOM SA LTD	R 81 963.05	R 89.76	R -	R -	R -	R -	R -	R -	R -	R -	R 82 052.81
1002136	EJH DANIELS	R 2 152.60	R 2 138.49	R 2 125.73	R 2 005.85	R 1 992.05	R 1 999.44	R 1 985.57	R 1 971.73	R 1 957.87	R 62 046.09	R 80 375.42
1004484	TRANSNET LTD	R 947.88	R 943.44	R 939.39	R 925.93	R 921.51	R 917.09	R 912.70	R 908.29	R 903.88	R 70 954.78	R 79 274.89
1016243	BONANE ENTERPRIZES (PROK)	R 317.98	R 317.98	R 317.98	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 75 281.62	R 78 305.80
1001878	VLEIS PALEIS	R 293.25	R 293.25	R 293.25	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 75 322.48	R 78 111.49
1006331	BONANE ENTERPRIZES (PROK)	R 1 245.81	R 1 238.35	R 1 231.53	R 1 198.74	R 1 191.34	R 1 183.94	R 1 176.53	R 1 169.13	R 1 161.72	R 65 233.00	R 76 030.09
1003151	NR ROSSOUW/ CJ VENTER	R 1 211.26	R 1 204.33	R 1 198.14	R 1 136.91	R 1 130.20	R 1 123.48	R 1 116.77	R 1 110.05	R 1 103.34	R 64 064.90	R 74 399.38
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	R 1 173.90	R 1 167.56	R 1 161.62	R 1 152.83	R 1 146.38	R 1 139.93	R 1 133.47	R 1 127.01	R 1 120.56	R 63 826.30	R 74 149.56
1015917	BUZAPHI CONSTRUCTION PTY LTD	R 1 258.83	R 1 251.90	R 1 245.71	R 1 188.54	R 1 181.83	R 1 175.11	R 1 168.40	R 1 161.69	R 1 154.97	R 62 339.34	R 73 126.32
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	R 266.10	R 266.10	R 266.10	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 70 076.23	R 72 606.91
1004485	TRANSNET LTD	R 688.17	R 685.24	R 682.63	R 679.78	R 676.93	R 674.10	R 671.26	R 668.43	R 665.60	R 65 748.50	R 71 840.64
1004161	A TRANSNET PROPERTY VAT 4720103177	R 724.20	R 720.99	R 718.09	R 707.59	R 704.44	R 701.30	R 698.15	R 695.01	R 691.86	R 64 324.57	R 70 686.20
1015979	D DITIRO TSAKA TRADING 6CC	R 1 127.67	R 1 121.77	R 1 116.10	R 1 117.34	R 1 111.20	R 1 105.06	R 1 098.91	R 1 092.77	R 1 086.62	R 60 611.16	R 70 588.60
1006333	EXTRA JABULA STORE (PROK)JEG	R 240.99	R 240.99	R 240.99	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 68 197.50	R 70 489.53
1003068	D BOTHA	R 2 760.11	R 2 739.18	R 2 720.01	R 2 540.92	R 2 520.19	R 2 499.40	R 2 478.58	R 2 457.78	R 2 436.97	R 46 457.06	R 69 610.20
1015070	TD SEBUZO	R 819.16	R 815.19	R 811.38	R 817.25	R 813.11	R 808.96	R 804.82	R 800.69	R 796.55	R 60 737.88	R 68 024.99
1013014	LG JAKKALS	R 693.49	R 693.49	R 693.49	R 664.90	R 664.90	R 664.90	R 664.90	R 664.90	R 664.90	R 61 369.18	R 67 439.05
1013033	DO CINDI	R 1 089.76	R 1 083.85	R 1 078.19	R 1 076.19	R 1 070.05	R 1 063.92	R 1 057.76	R 1 051.62	R 1 045.48	R 57 749.74	R 67 366.56

## 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 11 986.80	R 11 968.31	R 11 939.28	R 12 371.47	R 6 370.36	R 6 332.30	R 6 307.35	R 6 269.27	R 6 254.96	R 1 325 217.45	R 1 405 017.55
1011969	SS KOTE	R 4 377.06	R 4 372.68	R 4 362.46	R 5 374.36	R 5 363.23	R 5 352.14	R 5 341.05	R 5 329.95	R 5 318.86	R 821 616.34	R 866 808.13
1000719	MM MOLOI	R 4 469.15	R 4 465.39	R 4 462.89	R 4 746.89	R 4 743.26	R 4 737.77	R 4 732.28	R 4 726.79	R 4 723.14	R 720 770.99	R 762 578.55
1012096	IMC EASBY	R 11 507.63	R 11 435.06	R 11 368.56	R 11 013.77	R 10 941.65	R 10 869.48	R 10 797.32	R 10 725.16	R 10 653.00	R 488 637.67	R 587 949.30
1012160	MATOPi GAME ENTERPRISES TRUST	R 10 859.54	R 10 791.95	R 10 730.12	R 10 400.84	R 10 333.74	R 10 266.65	R 10 199.55	R 10 132.46	R 10 065.37	R 461 328.50	R 555 108.72
1003573	D.C DYKER	R 3 327.48	R 3 323.11	R 3 319.10	R 3 511.64	R 3 507.28	R 3 502.93	R 3 498.58	R 3 494.24	R 3 489.89	R 480 612.32	R 511 586.57
1001684	MOTSHELE	R 2 777.67	R 2 773.31	R 2 769.31	R 2 915.03	R 486.88	R 479.63	R 478.19	R 2 903.47	R 2 899.12	R 477 307.64	R 495 790.25
1003911	MJ MALGAS	R 3 326.74	R 3 226.34	R 3 562.78	R 3 461.44	R 3 820.12	R 3 684.78	R 3 336.78	R 3 509.41	R 3 465.43	R 461 480.77	R 492 874.59
1014723	HC CLOETE	R 9 376.87	R 9 318.66	R 9 265.36	R 8 989.30	R 8 931.46	R 8 873.62	R 8 815.78	R 8 757.94	R 8 700.10	R 401 486.67	R 482 515.76
1003773	LI VAN DER WESTHUIZEN	R 3 116.88	R 3 111.96	R 3 107.42	R 3 279.86	R 3 433.70	R 3 445.73	R 3 444.64	R 4 843.08	R 5 195.27	R 448 649.97	R 481 628.51
1004132	D GEORGE	R 2 602.20	R 2 598.23	R 2 594.42	R 2 752.04	R 2 757.15	R 2 753.01	R 2 748.87	R 2 744.73	R 2 369.52	R 447 101.79	R 471 021.96
1006176	A TSWELELOPELE COMMUNITY CR(VER	R 2 354.46	R 2 350.86	R 2 347.42	R 2 490.12	R 2 486.38	R 2 482.65	R 2 478.90	R 2 475.16	R 2 471.42	R 434 915.33	R 456 852.70
1004435	OK THETHE	R 3 174.18	R 3 167.88	R 3 162.16	R 3 305.61	R 676.51	R 664.10	R 661.94	R 655.75	R 655.34	R 430 860.74	R 446 984.21
1001698	GR MARTIN	R 2 449.59	R 2 444.14	R 2 439.07	R 2 550.84	R 2 545.37	R 2 539.88	R 2 534.38	R 2 528.90	R 2 462.24	R 411 017.00	R 433 511.41
1004530	KM MELATO	R 2 813.51	R 2 808.60	R 2 804.07	R 2 952.13	R 2 956.47	R 2 951.56	R 2 946.64	R 2 941.73	R 2 879.77	R 403 291.08	R 429 345.56
1015802	AJ JORDAAN	R 8 282.56	R 8 231.18	R 8 184.27	R 7 926.00	R 7 875.10	R 7 824.20	R 7 773.30	R 7 722.40	R 7 671.50	R 356 171.68	R 427 662.19
1015035	G OLIPHANT	R 1 991.26	R 1 991.26	R 1 991.26	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 385 606.99	R 404 545.15
1015157	A MMIISHANE	R 3 013.64	R 3 011.97	R 3 010.37	R 3 240.08	R 3 238.33	R 3 236.60	R 3 234.86	R 3 233.13	R 3 231.40	R 353 371.83	R 381 822.21
1001202	E SWANEPOEL	R 2 612.68	R 2 606.28	R 2 600.35	R 2 714.90	R 2 708.54	R 2 702.12	R 2 695.71	R 2 689.28	R 2 587.39	R 333 497.63	R 357 414.88
1016194	A TURNER	R 1 525.43	R 1 525.43	R 1 525.43	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 327 575.86	R 342 083.59
1001551	JM GRASS	R 2 735.16	R 2 717.99	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 316 077.15	R 341 812.46
1008607	JM KGOROYABOGO	R 2 261.16	R 2 257.56	R 2 254.11	R 2 388.89	R 2 385.14	R 2 381.40	R 2 377.67	R 2 373.93	R 2 370.19	R 320 505.84	R 341 555.89
1011931	IVANCO INV PTY LTD	R 5 119.42	R 5 091.25	R 5 065.45	R 4 981.88	R 4 953.93	R 4 925.93	R 4 897.93	R 4 869.93	R 4 841.93	R 294 094.33	R 338 841.98
1004603	J CARELSE	R 2 920.43	R 2 815.97	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 310 392.01	R 336 048.08
1015052	JTF LEEUW	R 4 861.71	R 5 728.22	R 7 138.67	R 5 248.23	R 6 413.25	R 5 302.21	R 8 640.76	R 5 903.94	R 3 764.35	R 277 651.87	R 330 653.21
1012870	S MAHLAOLA	R 1 905.43	R 1 903.76	R 1 902.16	R 2 037.55	R 2 035.82	R 2 034.08	R 2 032.34	R 2 030.60	R 1 913.84	R 311 657.67	R 329 453.25
1011958	PE VAN ROOYEN	R 6 037.04	R 5 999.29	R 5 964.71	R 5 783.42	R 5 745.94	R 5 708.42	R 5 670.89	R 5 633.37	R 5 595.84	R 271 551.07	R 323 689.99
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 320 531.56	R 320 531.56
1003521	BG MOKWA	R 2 183.28	R 2 178.58	R 2 174.27	R 2 268.14	R 859.54	R 849.03	R 851.78	R 841.27	R 830.74	R 305 426.73	R 318 463.36
1007654	MG KGOSIENG	R 1 897.24	R 1 893.28	R 1 889.51	R 1 985.39	R 1 981.29	R 1 977.21	R 1 973.13	R 1 969.04	R 1 964.96	R 298 262.09	R 315 793.14
1007589	A JAKWA	R 1 898.23	R 1 894.16	R 1 890.28	R 1 985.23	R 1 980.97	R 1 976.77	R 1 972.58	R 1 968.38	R 1 964.17	R 295 697.66	R 313 228.43
1004103	K.C MOJANAGA	R 1 184.94	R 1 184.94	R 1 184.94	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 296 543.32	R 307 812.76
1002046	J GOLODA	R 2 165.63	R 2 167.53	R 1 971.56	R 25 222.82	R 5 049.91	R 3 374.47	R 3 579.52	R 3 282.63	R 5 246.02	R 249 736.67	R 301 796.76
1006503	MONTSHABATHO (PROK) OJ	R 1 368.33	R 1 367.72	R 1 367.16	R 1 473.27	R 1 472.64	R 1 472.03	R 1 471.42	R 1 470.80	R 1 470.19	R 288 533.17	R 301 466.73
1002958	JA VAN NIEKERK	R 2 148.01	R 2 148.10	R 2 151.25	R 2 218.23	R 2 221.65	R 2 215.46	R 2 228.48	R 2 222.29	R 2 160.14	R 277 836.85	R 297 550.46
1007806	GS MOTLHALE	R 1 955.01	R 1 951.12	R 1 947.40	R 2 048.73	R 2 044.72	R 2 040.69	R 2 036.67	R 2 032.63	R 2 028.61	R 277 999.92	R 296 085.50
1001833	J DIBAKWANE	R 1 914.36	R 2 105.76	R 2 103.15	R 2 006.78	R 2 194.75	R 2 190.18	R 2 185.61	R 2 181.04	R 2 103.22	R 275 635.96	R 294 620.81
1016323	M COETZEE	R 1 672.57	R 1 672.57	R 1 672.57	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 266 384.37	R 282 291.48
1003761	FM PETERSEN	R 2 603.21	R 2 352.04	R 2 346.09	R 2 551.28	R 2 883.82	R 2 829.57	R 3 625.09	R 2 690.52	R 2 682.41	R 254 079.34	R 278 643.37
1006262	D MEDUPE	R 1 830.88	R 1 826.98	R 1 823.27	R 1 914.03	R 1 910.02	R 1 905.99	R 1 901.97	R 1 897.94	R 1 893.91	R 255 998.40	R 272 903.39
1006379	TM MARUMO	R 1 185.10	R 1 184.68	R 1 184.31	R 1 276.75	R 1 276.33	R 1 275.92	R 1 275.52	R 1 275.11	R 1 274.71	R 260 605.34	R 271 813.77
1006254	SD MOCHANE	R 2 023.98	R 2 017.15	R 2 010.56	R 2 083.20	R 2 076.07	R 2 068.92	R 2 061.78	R 2 054.63	R 2 047.48	R 246 298.28	R 264 742.05
1008906	GC KOBOEKOE	R 1 742.76	R 1 739.16	R 1 735.72	R 1 826.37	R 1 822.63	R 1 818.89	R 1 815.16	R 1 811.42	R 1 807.67	R 239 792.21	R 255 911.99
1009184	NM MAHAPA	R 1 748.50	R 1 744.59	R 1 740.88	R 1 824.62	R 1 820.61	R 1 816.58	R 1 812.55	R 1 808.52	R 1 804.49	R 237 292.70	R 253 414.04
1004588	M SETLHODI	R 1 798.00	R 1 799.07	R 1 796.17	R 1 877.44	R 545.49	R 539.23	R 532.98	R 526.73	R 520.47	R 243 108.03	R 253 043.61
1002759	JA VAN NIEKERK	R 2 111.75	R 2 359.69	R 2 393.37	R 2 247.08	R 2 238.50	R 2 358.39	R 2 480.36	R 2 093.11	R 2 085.00	R 229 828.11	R 250 195.36
1003898	D.J RAPOO	R 1 338.00	R 1 336.34	R 1 334.73	R 1 421.82	R 1 420.07	R 1 421.82	R 1 420.07	R 1 418.34	R 1 189.59	R 237 801.57	R 250 102.35
1011581	LP SAKU	R 2 238.33	R 2 241.31	R 2 244.76	R 2 330.00	R 774.04	R 760.72	R 755.39	R 752.43	R 739.11	R 235 388.09	R 248 224.18
1015056	MH HUNT	R 2 959.14	R 2 972.48	R 2 956.99	R 3 126.90	R 2 962.58	R 3 016.79	R 2 963.76	R 2 979.89	R 2 991.42	R 217 892.36	R 244 822.31

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
R 1 626.24	R 1 623.90	R 1 621.66	R 1 722.20	R 1 719.76	R 1 717.33	R 1 714.91	R 1 712.48	R 1 710.05	R 227 863.53	R 243 032.06
R 1 896.13	R 1 891.76	R 1 887.75	R 1 958.47	R 1 954.11	R 1 949.77	R 1 945.42	R 1 941.07	R 1 936.73	R 224 771.52	R 242 132.73
R 1 498.20	R 1 497.68	R 1 497.24	R 1 600.66	R 1 598.93	R 1 597.18	R 1 597.97	R 1 597.49	R 1 524.41	R 226 118.41	R 240 128.17
R 949.75	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 230 781.18	R 236 256.89
R 1 836.71	R 1 831.46	R 1 826.61	R 1 888.39	R 1 883.10	R 1 877.84	R 1 872.57	R 1 867.31	R 1 750.05	R 219 496.27	R 236 130.31
R -	R -	R -	R -	R -	R -	R -	R -	R -	R 235 365.87	R 235 365.87
R 1 601.27	R 1 596.10	R 1 591.47	R 1 622.50	R 1 617.53	R 1 612.50	R 1 607.47	R 1 602.44	R 1 597.41	R 219 536.47	R 233 985.16
R 1 514.14	R 1 510.18	R 1 506.41	R 1 569.71	R 1 565.62	R 1 561.53	R 1 557.44	R 1 553.36	R 1 549.27	R 219 098.15	R 232 985.81
R 1 543.91	R 1 541.57	R 1 539.33	R 1 632.86	R 1 630.44	R 1 628.00	R 1 625.58	R 1 623.16	R 1 620.71	R 217 868.33	R 232 253.89
R 3 009.34	R 3 579.19	R 2 980.66	R 2 924.73	R 2 909.95	R 2 895.11	R 2 880.26	R 2 865.42	R 2 850.58	R 204 815.13	R 231 710.37
R 1 581.55	R 1 577.60	R 1 573.83	R 1 642.85	R 1 638.77	R 1 634.68	R 1 630.59	R 1 626.51	R 1 622.42	R 213 074.50	R 227 603.30
R 1 632.24	R 1 627.47	R 1 622.91	R 1 687.06	R 1 682.17	R 1 677.20	R 1 672.26	R 1 667.31	R 1 662.35	R 212 625.10	R 227 556.07
R 4 033.66	R 4 008.98	R 3 986.37	R 3 874.60	R 3 850.10	R 3 825.57	R 3 801.03	R 3 776.50	R 3 751.96	R 191 292.17	R 226 200.94
R 902.50	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 217 253.91	R 225 837.27
R 1 593.46	R 1 589.51	R 1 585.74	R 1 655.77	R 1 651.68	R 1 647.60	R 1 643.51	R 1 639.42	R 1 635.33	R 210 854.23	R 225 496.25
R 1 753.16	R 1 751.12	R 1 748.62	R 1 805.33	R 1 804.48	R 1 802.69	R 1 797.21	R 1 794.49	R 1 703.55	R 209 304.92	R 225 265.57
R 4 364.89	R 4 337.31	R 4 312.04	R 4 175.53	R 4 148.06	R 4 120.64	R 4 093.22	R 4 065.80	R 4 038.38	R 187 192.64	R 224 848.51
R 1 434.04	R 1 430.45	R 1 427.00	R 1 491.36	R 1 487.62	R 1 483.88	R 1 480.15	R 1 476.40	R 1 472.66	R 209 463.83	R 222 647.39
R 1 508.00	R 1 503.22	R 1 498.66	R 1 552.22	R 1 547.33	R 1 542.37	R 1 537.43	R 1 532.47	R 1 527.52	R 208 829.64	R 222 578.86
R 1 492.73	R 1 488.77	R 1 485.00	R 1 546.46	R 1 542.37	R 1 538.29	R 1 534.21	R 1 530.12	R 1 526.02	R 208 107.49	R 221 791.46
R 1 871.24	R 1 848.14	R 1 918.71	R 1 904.35	R 774.44	R 731.04	R 767.28	R 750.16	R 1 806.95	R 206 224.92	R 218 597.23
R 2 184.96	R 2 175.45	R 2 166.62	R 2 182.24	R 2 172.68	R 2 163.09	R 2 153.52	R 2 143.94	R 2 134.36	R 198 854.11	R 218 330.97
R 2 457.16	R 2 547.23	R 2 390.11	R 2 452.00	R 1 071.33	R 1 078.15	R 1 124.56	R 1 117.73	R 1 220.14	R 202 487.88	R 217 946.29
R 1 071.04	R 1 070.52	R 1 070.03	R 1 152.95	R 1 152.41	R 1 151.88	R 1 151.34	R 1 150.81	R 1 057.97	R 206 016.16	R 216 045.11
R 1 852.19	R 1 861.53	R 1 871.38	R 1 936.24	R 715.68	R 753.20	R 226.17	R -	R -	R 205 583.96	R 214 800.35
R 2 748.94	R 2 588.56	R 2 461.42	R 2 367.88	R 1 340.67	R 2 515.20	R 3 723.34	R 4 671.19	R 3 947.83	R 187 634.64	R 213 999.67
R 1 377.36	R 1 373.46	R 1 369.73	R 1 421.91	R 1 417.89	R 1 413.86	R 1 409.84	R 1 405.80	R 1 401.78	R 200 571.15	R 213 162.78
R 1 506.14	R 1 501.87	R 1 497.78	R 1 557.20	R 1 552.77	R 1 548.33	R 1 543.91	R 1 539.48	R 1 535.04	R 198 411.16	R 212 193.68
R 3 387.09	R 3 367.06	R 3 348.71	R 3 268.53	R 3 248.62	R 3 228.70	R 3 208.78	R 3 188.87	R 3 168.95	R 182 705.74	R 212 121.05
R 3 065.09	R 2 180.97	R 2 255.37	R 3 094.33	R 2 082.61	R 1 963.05	R 3 304.24	R 4 034.79	R 6 912.22	R 182 646.91	R 211 539.58
R 1 649.83	R 1 657.10	R 1 663.61	R 1 673.26	R 1 684.71	R 1 677.82	R 1 670.95	R 1 670.33	R 1 669.50	R 194 621.33	R 209 638.44
R -	R -	R -	R -	R 1 746.56	R 1 829.97	R 1 825.62	R 1 821.27	R 1 816.92	R 200 564.34	R 209 604.68
R 3 837.22	R 3 813.77	R 3 792.45	R 3 670.48	R 3 647.34	R 3 624.20	R 3 601.07	R 3 577.93	R 3 554.80	R 173 404.58	R 206 523.84
R 1 083.58	R 1 083.58	R 1 083.58	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 195 010.40	R 205 315.88
R -	R -	R -	R -	R -	R -	R -	R -	R -	R 202 030.89	R 202 030.89
R 1 450.78	R 1 445.22	R 1 440.32	R 1 433.83	R 1 428.57	R 1 423.25	R 1 417.93	R 1 412.61	R 1 407.29	R 188 912.25	R 201 772.05
R 1 919.83	R 1 878.09	R 1 913.79	R 1 930.19	R 1 356.56	R 1 072.13	R 7 864.19	R 15 921.89	R 797.97	R 166 592.04	R 201 246.68
R 1 372.96	R 1 368.94	R 1 365.12	R 1 415.86	R 1 411.70	R 1 407.55	R 1 403.42	R 1 399.27	R 1 395.12	R 188 359.51	R 200 899.45
R 1 225.64	R 1 222.04	R 1 218.59	R 1 265.22	R 1 261.48	R 1 257.74	R 1 254.01	R 1 250.27	R 1 246.52	R 189 520.56	R 200 722.07
R 823.52	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 192 005.53	R 199 837.75
R 1 408.94	R 1 404.99	R 1 401.22	R 1 455.57	R 1 451.47	R 1 447.39	R 1 443.31	R 1 439.22	R 1 435.14	R 186 749.66	R 199 636.91
R 4 041.80	R 4 015.97	R 3 992.29	R 3 861.86	R 3 836.13	R 3 810.44	R 3 784.75	R 3 759.07	R 3 733.38	R 164 670.19	R 199 505.88
R 1 334.69	R 1 330.69	R 1 326.86	R 1 374.35	R 1 370.18	R 1 366.04	R 1 361.90	R 1 357.76	R 1 353.60	R 186 910.05	R 199 086.12
R 1 589.14	R 1 584.44	R 1 580.11	R 1 626.04	R 1 626.03	R 1 621.34	R 1 616.66	R 1 611.99	R 1 610.99	R 184 362.87	R 198 829.61
R 3 029.61	R 3 013.50	R 2 998.74	R 2 957.09	R 2 941.06	R 2 925.05	R 2 909.03	R 2 893.02	R 2 877.00	R 171 945.76	R 198 489.86
R 723.68	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 191 486.39	R 198 369.05
R 1 271.23	R 1 267.27	R 1 263.50	R 1 306.10	R 1 302.01	R 1 297.92	R 1 293.84	R 1 289.75	R 1 285.67	R 186 544.08	R 198 121.37
R 1 404.08	R 1 400.13	R 1 396.36	R 1 450.28	R 1 446.20	R 1 442.11	R 1 438.03	R 1 433.94	R 1 429.85	R 184 695.71	R 197 536.69
R 1 350.35	R 1 345.90	R 1 341.65	R 1 384.98	R 1 380.44	R 1 375.83	R 1 371.22	R 1 366.61	R 1 362.01	R 184 503.34	R 196 782.33
R -	R -	R -	R -	R -	R -	R -	R -	R -	R 196 676.85	R 196 676.85
R 1 763.27	R 1 756.22	R 1 749.78	R 1 765.76	R 1 758.74	R 1 751.75	R 1 744.74	R 1 737.75	R 1 730.76	R 179 579.45	R 195 338.22

### 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 25 940.81	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 1 110 774.97	R 1 335 061.23
1014691	NATIONAL GOVERNMENT OF RSA	R 67 698.17	R 67 070.04	R 80 831.59	R 97 386.92	R 96 762.25	R 96 137.58	R 95 512.91	R 94 888.24	R 39 812.67	R 590 810.69	R 1 326 911.06
1004764	NATIONAL GOVERNMENT OF RSA	R 49 738.32	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 17 189.72	R 358 030.12
1012475	DEPARTMENT OF EDUCATION	R 1 533.82	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 301 800.49	R 316 388.05
1012112	NATIONAL GOVERNMENT OF RSA	R 5 234.21	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 252 632.88	R 297 942.81
1006861	PUBLIC WORK ROADS	R 1 386.98	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 251 272.79	R 264 463.85
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	R 1 165.61	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 246 824.76	R 257 910.45
1004763	WARRENTON COMBINED SCHOOL	R 24 704.23	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 136 967.04	R 247 323.69
1006529	TLHATLOGANG PRIM SCHOOL/	R 5 491.30	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 190 784.95	R 238 763.54
1006107	WARRENTON HOSPITAAL	R 27 177.10	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 205 242.31
1000839	HOERSKOOL	R 8 738.29	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 116 072.23	R 192 486.44
1015123	STREEKSVERTEENWOORDIGER	R 21 681.56	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 7 088.12	R 190 993.85
1008271	ROLIHLAHLA PRIMARY SCHOOL	R 4 503.55	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 148 742.14	R 188 240.81
1000841	PROVINCIAL GOVERNMENT OF THE NC	R 31 755.64	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 158 554.90
1000842	PROVINCIAL GOVERNMENT OF THE NC	R 11 935.58	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 56 216.36	R 154 973.68
1000835	LAERSKOOL WARRENTON	R 6 452.87	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 38 327.50	R 143 123.90
1012802	DEPT WELSYN	R 5 522.77	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 27 284.65	R -	R 123 447.83
1000836	PROVINCIAL GOVERNMENT OF THE NC	R 45 462.19	R 45 161.35	R 30 724.34	R -	R -	R -	R -	R -	R -	R -	R 121 347.88
1012418	SIJIBOLET TRUST	R 1 804.25	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 99 207.09	R 114 904.52
1002455	STREEKSVERTEENWOORDIGER	R 5 633.09	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 5 693.33	R 102 163.68
1012801	PUBLIC WORKS	R 1 298.99	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 88 758.94	R 100 197.19
1006532	DEPT VAN ONDERWYS	R 470.36	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 85 216.79	R 89 690.21
1012301	DEPARTMENT OF LAND AFFAIRS	R 1 200.52	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 67 357.75	R 77 800.66
1011962	DEPARTMENT OF LAND AFFAIRS	R 1 191.88	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 64 955.28	R 75 316.01
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	R 3 537.58	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 71 727.15

## 7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	11 049	11 565	11 571	11 864	10 133	43 199	40 646	-	140 028	
Bulk Water	0200	2 419	4 470	4 204	3 091	4 465	12 406	14 231	92 398	137 683	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	920	-	-	-	-	-	920	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	617	772	898	901	1 286	(220)	868	1 609	6 729	
Auditor General	0800	309	345	364	312	432	116	247	323	2 446	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	14 394	17 152	17 957	16 168	16 315	55 502	55 991	94 329	287 807	-

As of 30 September 2025, creditors ageing analysis had a balance of **R287.7 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
BULK ELECTRICITY	-R 140 028 024.81
VAALHARTS WATER	-R 137 682 838.35
AUDITOR GENERAL	-R 2 446 441.85
COMPENSATION COMM	-R 1 659 067.31
BUSINESS CONNEXION	-R 1 393 675.61
PENSION FUND	-R 920 497.00
SMEC	-R 620 964.58
MEGA WATER CHEM	-R 480 872.50
MAKOMOTA	-R 421 337.00
SALGA	-R 225 763.16
<b>TOTAL</b>	<b>-R 285 879 482.17</b>

## 8. Investment portfolio analysis

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

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Magareng Local Municipality														-
Municipality sub-total										-	-	-	-	-
Entities														
ABSA (9380541602)		3 Month	7 Day	YES	FIXED				9/1/2025	903	21	(918)	5,000	5,006
														-
														-
														-
														-
Entities sub-total										903	21	(918)	5,000	5,006
TOTAL INVESTMENTS AND INTEREST	2									903	21	(918)	5,000	5,006

Investment portfolio Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an opening balance of **R903 thousand**, municipality top up the investment by **R5 million** and earned interest of **R21 thousand**. From the total investment, amount of **R918 thousand** was withdrawn from investment account, as at the end of 30 September 2025 the municipality had a closing amount of **R5 million**.

## 9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	4 022	28 421	17 653	10 768	61.0%	50 956
Equitable Share		39 630	66 283	66 283	3 794	27 618	16 571	11 047	66.7%	46 627
Expanded Public Works Programme Integrated Grant		1 270	1 329	1 329	188	551	332	218	65.7%	1 329
Local Government Financial Management Grant		2 382	3 000	3 000	40	252	750	(498)	-66.4%	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	1 000	1 418	875	543	62.1%	3 500
FBDM (Operational)		421	3 500	3 500	1 000	1 418	875	543	62.1%	3 500
Other grant providers:		1 126	1 250	1 250	116	288	313	(24)	-7.8%	1 250
Education Training and Development Practices SETA		–	–	–	–	–	–	–		–
National Library South Africa		1	–	–	–	–	–	–		–
Northern Cape Arts and Cultural		1 125	1 250	1 250	116	288	313	(24)	-7.8%	1 250
Total operating expenditure of Transfers and Grants:		44 828	76 862	76 862	5 138	30 127	19 216	10 911	56.8%	57 206
Capital expenditure of Transfers and Grants										
National Government:		61 941	32 601	32 601	890	6 924	8 150	(1 226)	-15.0%	32 601
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	890	4 597	2 490	2 107	84.6%	9 960
Water Services Infrastructure Grant		17 543	10 000	10 000	–	2 328	2 500	(172)	-6.9%	10 000
Total capital expenditure of Transfers and Grants		61 941	32 601	32 601	890	6 924	8 150	(1 226)	-15.0%	32 601
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		106 769	109 463	109 463	6 027	37 051	27 366	9 685	35.4%	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
<b>Grants and Subsidies</b>						
<b>Operational</b>						
Equitable Share	66 283 000.00	27 618 000.00	27 618 000.00	27 618 000.00	38 665 000.00	42%
Expanded Public Works Programme Integrated Grant	1 329 000.00	332 000.00	550 640.05	550 640.05	778 359.95	41%
Local Government Financial Management Grant	3 000 000.00	3 000 000.00	252 012.31	260 176.23	2 739 823.77	9%
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	1 418 150.00	1 480 872.50	2 019 127.50	42%
Northern Cape Arts and Cultural	1 250 000.00	-	288 007.23	290 932.23	959 067.77	23%
<b>Sub-Total</b>	<b>76 862 000.00</b>	<b>32 392 993.17</b>	<b>30 126 809.59</b>	<b>30 200 621.01</b>	<b>46 661 378.99</b>	<b>39%</b>
<b>Capital</b>						
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	7 157 407.27	3 680 122.76	4 232 141.17	5 727 858.83	42%
<b>Sub-Total</b>	<b>32 601 000.00</b>	<b>15 157 407.27</b>	<b>6 205 359.55</b>	<b>7 309 015.38</b>	<b>25 291 984.62</b>	<b>22%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>109 463 000.00</b>	<b>47 550 400.44</b>	<b>36 332 169.14</b>	<b>37 509 636.39</b>	<b>71 953 363.61</b>	<b>34%</b>

It can then be noted that a total of **R47.6 million** was received to date for both operational and capital grants, from the total received **R36.3** (VAT Inc) is committed or spent to date which translates into **34%** spent on grants and subsidies on both Conditional and Unconditional Grants.

The following conditional grants managed to spend **25%** and above as at the end of September:

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

This shows that the municipality will be able spent or commit **100%** of the allocation in majority of grants before the end of the current financial year, if the municipality does not improve.



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

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26				
						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 615	3 563	3 563	294	882	891	(9)	-1%	3 563
Pension and UIF Contributions		517	535	535	44	132	134	(1)	-1%	535
Medical Aid Contributions		82	78	78	8	25	20	5	28%	78
Motor Vehicle Allowance		584	585	585	49	146	146	(1)	0%	
Cellphone Allowance		480	509	509	42	127	127	-		509
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances								-		585
<b>Sub Total - Councillors</b>		<b>5 278</b>	<b>5 270</b>	<b>5 270</b>	<b>438</b>	<b>1 313</b>	<b>1 318</b>	<b>(5)</b>	<b>0%</b>	<b>5 270</b>
<b>% increase</b>	4		<b>-0.2%</b>	<b>-0.2%</b>						<b>-0.2%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		1 959	3 467	3 467	174	522	867	(345)	-40%	3 467
Pension and UIF Contributions		133	250	250	11	34	63	(29)	-46%	250
Medical Aid Contributions		71	136	136	8	24	34	(10)	-29%	136
Overtime								-		
Performance Bonus		112	264	264	-	-	66	(66)	-100%	264
Motor Vehicle Allowance		755	1 026	1 026	52	158	256	(99)	-38%	1 026
Cellphone Allowance		17	54	54	4	0	14	(13)	-98%	54
Housing Allowances		-	154	154	-	-	39	(39)	-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	20	41	(21)	-51%	165
Acting and post related allowance		106	106	106	-	18	26	(9)	-33%	106
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 236</b>	<b>5 622</b>	<b>5 622</b>	<b>256</b>	<b>776</b>	<b>1 406</b>	<b>(630)</b>	<b>-45%</b>	<b>5 622</b>
<b>% increase</b>	4		<b>73.7%</b>	<b>73.7%</b>						<b>73.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		33 386	39 111	39 111	3 004	8 986	9 778	(792)	-8%	39 111
Pension and UIF Contributions		6 580	7 352	7 352	593	1 772	1 838	(66)	-4%	7 352
Medical Aid Contributions		2 547	2 815	2 815	220	653	704	(51)	-7%	2 815
Overtime		792	612	612	-	405	153	252	165%	612
Performance Bonus		2 850	3 688	3 688	-	51	922	(870)	-94%	3 688
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		126	138	138	8	21	35	(13)	-39%	138
Housing Allowances		79	81	81	8	24	20	4	17%	81
Other benefits and allowances		428	428	428	35	111	107	4	4%	428
Payments in lieu of leave								-		
Long service awards		257	-	-	-	-	-	-		-
Post-retirement benefit obligations		695	-	-	-	-	-	-		-
Entertainment								-		
Scarcity								-		
Acting and post related allowance		36	50	50	-	10	13	(3)	-24%	50
In kind benefits		-	100	100	-	-	25	(25)	-100%	100
<b>Sub Total - Other Municipal Staff</b>		<b>47 775</b>	<b>54 375</b>	<b>54 375</b>	<b>3 868</b>	<b>12 033</b>	<b>13 594</b>	<b>(1 560)</b>	<b>-11%</b>	<b>54 375</b>
<b>% increase</b>	4		<b>13.8%</b>	<b>13.8%</b>						<b>13.8%</b>
<b>Total Parent Municipality</b>		<b>56 289</b>	<b>65 267</b>	<b>65 267</b>	<b>4 562</b>	<b>14 122</b>	<b>16 317</b>	<b>(2 195)</b>	<b>-13%</b>	<b>65 267</b>
<b>% increase</b>	4		<b>16.0%</b>	<b>16.0%</b>						<b>16.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>51 011</b>	<b>59 997</b>	<b>59 997</b>	<b>4 124</b>	<b>12 809</b>	<b>14 999</b>	<b>(2 190)</b>	<b>-15%</b>	<b>59 997</b>

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

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

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

For the period under review the municipality has incurred an expenditure amounting to **R4.6 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 **R14.1 million** which is **15%** below the projected budget for this current month when compared to our year-to-date budget which amounts to **R16.3 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 - M03 September

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
<b>Cash Receipts By Source</b>																
Property rates		2 236	1 697	364	763	763	763	763	763	763	763	763	(1 247)	9 150	9 571	9 992
Service charges - Electricity revenue		1 151	2 135	1 185	973	973	973	973	973	973	973	973	(580)	11 675	12 212	12 749
Service charges - Water revenue		101	126	119	271	271	271	271	271	271	271	271	739	3 255	3 404	3 554
Service charges - Waste Water Management		20	33	39	489	489	489	489	489	489	489	489	1 864	5 865	6 135	6 405
Service charges - Waste Management		100	102	94	368	368	368	368	368	368	368	368	1 175	4 413	4 616	4 819
Rental of facilities and equipment		-	-	-	27	27	27	27	27	27	27	27	107	321	336	351
Interest earned - external investments		-	-	-	31	31	31	31	31	31	31	31	124	373	390	407
Interest earned - outstanding debtors		14	388	67	1 662	1 662	1 662	1 662	1 662	1 662	1 662	1 662	6 180	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	(6 475)	76 862	70 668	73 820
Other revenue		94	71	376	212	212	212	212	212	212	212	212	306	2 544	12 081	11 784
<b>Total Cash Receipts by Source</b>		<b>31 479</b>	<b>8 885</b>	<b>2 245</b>	<b>11 200</b>	<b>11 200</b>	<b>11 200</b>	<b>11 200</b>	<b>11 200</b>	<b>11 200</b>	<b>11 200</b>	<b>11 200</b>	<b>2 192</b>	<b>134 404</b>	<b>140 277</b>	<b>145 663</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 328	4 239	3 590	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	(4 290)	32 601	33 434	35 691
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Deparm 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	6	2	2	2	2	2	2	2	2	(8)	25	26	27
VAT Control (receipts)		-	-	-	958	958	958	958	958	958	958	958	3 833	11 500	12 029	12 558
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>38 813</b>	<b>13 128</b>	<b>5 841</b>	<b>14 878</b>	<b>14 878</b>	<b>14 878</b>	<b>14 878</b>	<b>14 878</b>	<b>14 878</b>	<b>14 878</b>	<b>14 878</b>	<b>1 727</b>	<b>178 530</b>	<b>185 766</b>	<b>193 940</b>
<b>Cash Payments by Type</b>																
Employee related costs		4 422	4 263	4 124	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	7 190	59 997	62 757	65 518
Remuneration of councillors		438	438	438	439	439	439	439	439	439	439	439	444	5 270	5 513	5 755
Interest		-	-	-	50	50	50	50	50	50	50	50	200	600	628	655
Bulk purchases - Electricity		-	-	-	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	8 333	25 000	26 150	27 301
Acquisitions - water & other inventory		1 844	856	1 029	292	292	292	292	292	292	292	292	(2 562)	3 500	3 661	3 822
Contracted services		633	650	1 217	1 357	1 357	1 357	1 357	1 357	1 357	1 357	1 357	2 927	16 283	14 115	14 736
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		1 323	1 517	2 778	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 257	20 623	20 210	21 099
<b>Total Cash Payments by Type</b>		<b>8 660</b>	<b>7 724</b>	<b>9 586</b>	<b>10 939</b>	<b>10 939</b>	<b>10 939</b>	<b>10 939</b>	<b>10 939</b>	<b>10 939</b>	<b>10 939</b>	<b>10 939</b>	<b>17 789</b>	<b>131 274</b>	<b>133 032</b>	<b>138 886</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		4 113	2 119	1 094	3 006	3 006	3 006	3 006	3 006	3 006	3 006	3 006	4 699	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	4 093	12 279	12 844	13 409
<b>Total Cash Payments by Type</b>		<b>12 773</b>	<b>9 843</b>	<b>10 680</b>	<b>14 969</b>	<b>14 969</b>	<b>14 969</b>	<b>14 969</b>	<b>14 969</b>	<b>14 969</b>	<b>14 969</b>	<b>14 969</b>	<b>26 580</b>	<b>179 628</b>	<b>182 807</b>	<b>191 563</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>26 040</b>	<b>3 285</b>	<b>(4 839)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(24 853)</b>	<b>(1 098)</b>	<b>2 959</b>	<b>2 376</b>
Cash/cash equivalents at the month/year beginning:		1 414	27 454	30 739	25 901	25 809	25 718	25 626	25 535	25 443	25 351	25 260	25 168	1 414	316	3 275
Cash/cash equivalents at the month/year end:		27 454	30 739	25 901	25 809	25 718	25 626	25 535	25 443	25 351	25 260	25 168	316	316	3 275	5 651

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipt by source and payments by type. The monthly cash receipts reflect an amount of **R5.8 million** and cash payment for the month amounts to **R9.6 million** and this resulted in net increase in cash held amounting to **- R4.8 million**. With cash and cash equivalent of **R30.7** at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of **R25.9 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 **R0 million** of the budgeted **R10 million**

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		17 543	10 000	10 000	-	2 328	2 500	172	6.9%	10 000
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		17 543	10 000	10 000	-	2 328	2 500	172	6.9%	10 000
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		17 543	10 000	10 000	-	2 328	2 500	172	6.9%	10 000
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>17 543</b>	<b>10 000</b>	<b>10 000</b>	<b>-</b>	<b>2 328</b>	<b>2 500</b>	<b>172</b>	<b>6.9%</b>	<b>10 000</b>

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03

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 on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		44 398	23 001	23 001	890	4 597	5 750	1 154	20.1%	23 001
Electrical Infrastructure		–	400	400	–	–	100	100	100.0%	400
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks		–	400	400	–	–	100	100	100.0%	400
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		44 398	22 601	22 601	890	4 597	5 650	1 054	18.6%	22 601
Dams and Weirs								–		
Boreholes		22 076	9 960	9 960	890	4 597	2 490	(2 107)	-84.6%	9 960
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains		22 322	12 641	12 641	–	–	3 160	3 160	100.0%	12 641
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	–	–	–	–	–	–		–
Other assets		–	300	300	–	–	75	75	100.0%	300
Operational Buildings		–	300	300	–	–	75	75	100.0%	300
Municipal Offices		–	300	300	–	–	75	75	100.0%	300
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	1 315	1 315	205	205	329	124	37.7%	1 315
Machinery and Equipment		–	1 315	1 315	205	205	329	124	37.7%	1 315
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	44 398	24 616	24 616	1 094	4 801	6 154	1 353	22.0%	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
 <b>National Treasury</b> <b>Municipal Debt Relief</b> <b>MFMA Circular No. 124</b> <b>Municipal Finance Management Act No. 56 of 2003</b>				
<b>Northern Cape Provincial Treasury</b>				
<b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b>				
Period	<b>Sept'25</b>			
National Financial Year	<b>2025/26</b>			
Demarcation Code of Municipality being assessed	<b>NC093</b>			
District	<b>Frances Baard</b>			
Demarcation Description	<b>Magareng</b>			
<p>I, <b>Carol Coetzee</b>, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set out in the table below.</p>				
<b>Municipal Debt Relief Conditions (Monthly reporting)</b>				
<p>6.3+ 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)</p>				
6.12.1	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	The municipality did make payment to bulk water current account for the month of September 2025.	
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 <a href="https://goportalportal.treasury.gov.za/">https://goportalportal.treasury.gov.za/</a> ?	Yes	The municipality submitted the bulk water and electricity invoices on GoMuni.	
6.12.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes		
6.11	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrivals" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No	The municipality did not make any payment to bulk Electricity current account for the month of September 2025.	
6.13	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://goportalportal.treasury.gov.za/">https://goportalportal.treasury.gov.za/</a> ?	Yes	The municipality submitted the bulk water and electricity invoices on GoMuni.	
6.14	- 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	No payment was made for August.	
<p>6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)</p>				
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	2025/26 Knaped MTREF	The municipal's MTREF is unfunded, a funding plan was tabled to council.	
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	No		
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	The municipality made provision for debt impairment as per the Annual Financial Statement of 30 June 2023/24.	
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	The municipality made provision for debt depreciation as per the Annual Financial Statement of 30 June 2023/24.	
6.4.2	- If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".			
6.4.2	- 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	The municipal's MTREF is unfunded, a funding plan was tabled to council and submitted on GoMuni	
6.4.2	- If the municipality has an FRP, does the FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.	
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 – Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes		
6.5	- <b>Cost reflective tariffs</b> – (excluding metros) 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	The municipality submitted the cost reflective tariff on GoMuni.	
<p>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:</p>				
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	We still have tenant accounts	
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	In some instances you find that indigent households are blocked.	
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No	No restriction devices for water. Technical services can not restrict water meters. Faulty meters and straight connections are a lot for water.	

6.4.4	- 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 explicitly restricted to the monthly national basic free electricity and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note: - The municipality's monthly MFMA s.71 statement must include as part of the narrative the following information as the required KY format.</i>	No	No restriction on electricity for water. We use black prepaid meters
6.5.3	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statements(s) and eSODs (see screenshot uploaded via the GoFund Upload Portal)?	No	The municipality collected 15% for September 2023 and 20% for the quarter
6.7.2.1	- If the response to 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.3, has the municipality demonstrated to the satisfaction of National Treasury the following: a. the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.3;	Yes	Chubing is 70% revenue loss
6.7.2.2	b. the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas?	No	Technical can not restrict water meter. Area with prepaid water is blocked on the prepaid system
6.7.3	- The municipality has progressively installed smart prepaid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, while its normal credit control process?	Yes	Agreement for eSOD statement provided and grant
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from the 2023/24 MTRFP with a smart pre-paid meter?	No	
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 budget and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
6.8.1	- Has the municipality demonstrated through the National Treasury property rate 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?	No	There are misalignments and are working to correct this for next GVR
6.8.2	- If the response to 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note: - Working progress against the action plan in the National Treasury 2023-2024 schedule to audit all the municipality's annual financial statements reporting in the MFMA s.71 statement</i>	Yes	Working on Supplementary roll for objections and misalignments
6.8.3	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.8.2 to the National Treasury quarterly (refer MFMA Circular no. 93, 94, 107 and 108) to the upload portal on <a href="https://supplementaryroll.nat.gov.za">https://supplementaryroll.nat.gov.za</a> ?	No	
6.8.4	- MFMA section 71 reporting - has the municipal council and senior management used institutional processes to monitor and enforce accountability for the implementation of the municipality's budget and Budget Funding Plan where relevant?	Yes	
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the action intervention evident from the narrative supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the eSODs (see screenshot)? <i>Note: - see action plan in the National Treasury 2023-2024 schedule to audit all the municipality's annual financial statements reporting in the MFMA s.71 statement</i>	Yes	
6.9.3	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) monthly via the GoFund Upload Portal <a href="https://supplementaryroll.nat.gov.za">https://supplementaryroll.nat.gov.za</a> ?	No	
6.10.1	- Has the relevant Provincial Treasury (designated) / National Treasury (non-designated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
6.10.2	- Has the Head of the relevant Provincial Treasury (designated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial transfer (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timely uploaded the compliance certificate via the GoFund Upload Portal <a href="https://supplementaryroll.nat.gov.za">https://supplementaryroll.nat.gov.za</a> ? <i>Note: - in the event of non-compliance the municipality the National Treasury to issue the compliance certificate.</i>	No	
6.10.3	- Has the Provincial Treasury failed to notify any provincial treasury non-compliance with any of the conditions for provincial transfer (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its latest or any subsequent benefit in terms of the municipal debt support programme?	No	
6.12.1	- Has the municipality approved and ring-fenced a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No	The municipality ring-fenced for the free basic for all services for 2005 budgets
6.12.2	- Has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue to the sub-account for any other purpose?	No	
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue, Accounting Treatment - Has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note: - In the event of non-compliance the municipality the National Treasury to issue the compliance certificate.</i>	Yes	The municipality submitted the bank statement for September on GoFund
6.14	MFMA s.71 reporting - Has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	There is no write off in 2023/24
6.15	MFMA s.71 reporting - Has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	For the month of August, due to financial constraints the municipality failed to make payments to Eskom and Veolia

PT/ HOD/ NT/ MM Name:

Signature of HOD/ NT/ MM:

Date:

Tumelo Thage  
16/10/2025

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

*Note: - This Signed Certificate is to be uploaded on GoFund and the signed document must be incorporated into the related PT report*



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 **Northern Cape** Demarcation Code **NC093**

Municipality

**Magareng**

Average collection rate (MFMA Circular 124 condition 6.7)

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

### Collection Rate Assessment

Total Aggregate Collection		1.July - Reporting for June in July				2.August - Reporting for July in August				3.September - Reporting for August in September				Summary - Quarter 1				Q1
		Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection for in September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation		5 757 757	2 615 617	4 190 373	45%	5 678 701	2 648 867.24	3 438 450	47%	5 794 071.75	726 525	5 067 547	13%	17 230 530	5 991 008	11 239 521	35%	35%
2.Collection <a href="#">Excel Eskom supplied areas</a>		2 770 653	2 553 901	1 563 845	92%	2 594 198	2 453 354.48	1 069 715	95%	2 955 074.91	689 204	-	23%	8 319 926	5 696 450	2 623 466	68%	68%
3.Collection: <b>Property Rates</b>		1 197 612	2 245 844	0	188%	1 271 079	1 679 694.95	0	132%	1 226 150.66	352 399	873 752	29%	3 694 841	4 277 938	(583 097)	116%	116%
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)		287 901	140 363	147 538	49%	388 331	363 600.82	24 730	94%	438 402.82	114 279	324 124	26%	1 114 634	618 243	496 392	55%	55%
5.Total average collection: <b>Water</b>		302 730	78 188	224 534	26%	371 496	87 589.22	283 907	24%	244 038.00	84 113	160 925	34%	918 855	240 880	678 965	27%	27%
6.Total average collection: <b>Wastewater</b>		735 664	17 003	718 661	2%	793 366	22 341.56	770 924	3%	799 024.54	33 238	765 786	4%	2 327 954	72 578	2 255 381	3%	3%
7.Total average collection: <b>Refuse</b>		556 978	93 155	465 823	16%	428 449	88 776.82	339 672	21%	601 718.63	77 321	524 398	13%	1 587 246	257 352	1 329 893	16%	16%
8.7.Total average collection: <b>Interest</b>		2 676 882	43 065	2 633 817	2%	2 426 080	406 863.87	2 019 216	17%	2 484 136.40	65 185	2 418 952	3%	7 587 095	515 114	7 071 985	7%	

Click to view close months

### Complete This Section

### Quarter 1 Performance Per Ward

Services			1.July				2.August				3.September				Q1
			Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection	
<b>Property Rates Tax</b>			35 666	1 228	34 438	3%	38 707	129.58	38 577	0%	38 706.65	128			1%
Electricity	Eskom Supplied	Ward 1 - Hluthung	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Water			43 191	361	42 830	1%	45 780	603.03	45 177	1%	46 083.93	1 024			2%
Refuse			96 630	616	96 014	1%	102 433	553.71	101 879	1%	102 925.06	1 094			1%
Waste Water			163 289	4 490	158 799	3%	172 869	675.06	172 194	0%	178 037.58	9 368			5%
Interest			419 672	205	419 467	0%	390 000	151.64	389 848	0%	393 246.67	128			0%
<b>Property Rates Tax</b>			71 276	13 886	57 390	19%	77 717	12 484.96	65 232	16%	77 717.21	1 794			2%
Electricity	Partial Eskom & Mun Supplied	Ward 2 - Hluthung	31 797	27 172	4 625	85%	166 389	159 011.85	7 377	96%	20 682.20	8 256			40%
Water			64 247	2 285	61 962	4%	84 907	5 753.97	79 153	7%	80 871.28	2 201			3%
Refuse			132 074	4 771	127 303	4%	138 338	5 804.78	132 533	4%	138 456.12	2 787			2%
Waste Water			210 211	1 372	208 839	1%	219 844	2 837.18	217 006	1%	221 023.36	4 800			2%
Interest			604 721	660	604 061	0%	549 280	2 380.99	546 899	0%	553 086.93	982			0%
<b>Property Rates Tax</b>			29 055	563	28 491	2%	29 048	587.93	28 460	2%	29 047.84	619			2%
Electricity	Eskom supplied	Ward 3 - Hluthung	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Water			21 117	291	20 826	1%	22 182	262.19	21 920	1%	(100 764.44)	302			0%
Refuse			39 655	330	39 325	1%	41 713	90.00	41 623	0%	41 686.30	247			1%
Waste Water			63 346	282	63 064	0%	66 661	194.33	66 467	0%	67 250.88	292			0%
Interest			180 072	85	179 987	0%	167 382	44.60	167 337	0%	168 033.05	85			0%
<b>Property Rates Tax</b>			165 964	44 024	121 940	27%	180 067	57 540.83	122 526	32%	181 269.70	23 428			13%
Electricity	Mun Supplied	Ward 4 - Warrnville	22 548	8 838	13 710	39%	(49 078)	9 613.80	0	-20%	43 739.62	8 958			20%
Water			55 841	24 891	30 950	45%	75 175	18 086.59	57 088	24%	64 556.88	16 801			26%
Refuse			112 102	45 289	66 813	40%	130 394	33 500.16	96 894	26%	126 972.72	33 182			26%
Waste Water			154 091	8 775	145 315	6%	179 990	10 740.60	169 249	6%	174 090.74	12 158			7%
Interest			426 738	8 089	418 650	2%	396 910	9 560.39	387 350	2%	400 641.69	5 723			1%
<b>Property Rates Tax</b>			838 935	2 186 029	0	261%	885 937	1 608 807.64	0	182%	839 868.15	326 314			39%
Electricity	Mun Supplied	Ward 5 - Warrnville	233 556	104 353	129 203	45%	271 020	194 975.17	76 044	72%	373 981.00	97 065			26%
Water			66 235	50 005	16 230	75%	88 339	62 349.42	25 990	71%	98 724.44	63 256			64%
Refuse			67 068	38 512	28 556	57%	(100 351)	46 958.52	0	-47%	71 981.15	38 764			54%
Waste Water			14 570	1 228	13 342	8%	15 393	6 660.15	8 733	43%	15 589.74	5 465			35%
Interest			613 005	33 868	579 137	6%	520 403	394 561.11	125 841	76%	563 659.08	58 090			10%
<b>Property Rates Tax</b>			56 716	114	56 602	0%	59 603	144.01	59 459	0%	59 541.11	116			0%
Electricity	Eskom supplied	Ward 6 - Hluthung	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Water			52 090	354	51 736	1%	55 114	534.02	54 580	1%	55 166.81	529			1%
Refuse			109 450	1 637	107 812	1%	115 922	1 869.55	114 052	2%	119 697.28	1 246			1%
Waste Water			130 157	856	129 302	1%	138 509	1 234.24	137 275	1%	143 032.04	1 146			1%
Interest			432 673	158	432 516	0%	402 106	165.14	401 941	0%	405 468.98	177			0%

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



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

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

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

Description	Ref	As Per Debt Relief Application		Current Year - 2025/2026		2025/2026 - Monthly Monitoring											
		Baseline	Adjusted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
<b>Indigent Household service targets</b>	1																
<b>Water:</b> (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling		2 673 945			2 673 945	1 133	3 020	3 624									
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min service level)	2																
Indigent HH's with other water supply (at least min service level)	4																
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>	3	2 673 945			2 673 945	1 133	3 020	3 624									
Indigent HH's using public tap (< min service level)	4																
Indigent HH's with other water supply (< min service level)	4																
Indigent HH's with No water supply																	
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>	5																
<b>Total number of registered indigent households</b>	5	2 673 945			2 673 945	1 133	3 020	3 624									
<b>Status of Water meters:</b>																	
Number of Indigent HH's with prepaid Water		2 673 945			2 673 945	1 133	3 020										
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	10																
<b>Total number of registered indigent households</b>	10	2 673 945			2 673 945	1 133	3 020										
<b>Status of unlimited supply of Water:</b>																	
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																	
<b>Total number of registered indigent households receiving unlimited supply - Water</b>																	
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																
<b>Electricity:</b> (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least min service level)		4 270 943			4 270 943												
Indigent HH's with Electricity - prepaid (min service level)																	
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>		4 270 943			4 270 943												
Indigent HH's with Electricity (< min service level)																	
Indigent HH's with Electricity - prepaid (< min service level)																	
Indigent HH's with other energy sources																	
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>	5																
<b>Total number of registered indigent households</b>	5	4 270 943			4 270 943												
<b>Status of Electricity meters:</b>																	
Number of Indigent HH's with prepaid Electricity																	
Number of Indigent HH's with conventional metered Electricity																	
Number of Indigent HH's NOT metered currently - Electricity																	
Number of Indigent HH's with other energy sources - No metering	12																
<b>Total number of registered indigent households</b>	12																
<b>Status of unlimited supply of Electricity:</b>																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																	
<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>																	
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																
<b>Number of ALL Households receiving Free Basic Service (including registered Indigent Households)</b>	7																
Water (6 kilolitres per household per month)		2 673 945			2 673 945	1 133	3 020	3 624									
Electricity/other energy (50kwh per household per month)		4 270 943			4 270 943												
<b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>																	
Water (6 kilolitres per household per month)		2 673 945			2 673 945	1 133	3 020	3 624									
Electricity/other energy (50kwh per household per month)		4 270 943			4 270 943												
<b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>																	
Water (6 kilolitres per household per month)		2 673 945			2 673 945	1 133	3 020	3 624									
Electricity/other energy (50kwh per household per month)		4 270 943			4 270 943												
<b>Total cost of FBS Water and Electricity provided to ALL Households</b>	8	13 889 776			13 889 776	2 265	6 041	7 247									
<b>Highest level of free service provided per household (ALL Households)</b>																	
Property rates (R value threshold)		2 673 945			2 673 945	1 133	3 020	3 624									
Water (kilolitres per household per month)																	
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)		3 542 918			3 542 918	197	6 096	7 276									
Electricity (kwh per household per month)		4 270 943			4 270 943												
Refuse (average litres per week)		2 125 754			2 125 754	354	5 427	7 197									
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>	9																
<b>Residential Category:</b> Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)	14(a)																
<b>PSI Category:</b> Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)	14(b)																
<b>Additional Subsidies:</b> Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																	
Water (in excess of 6 kilolitres per indigent household per month)	15																
Sanitation (in excess of free sanitation service to indigent households)	16																
Electricity/other energy (in excess of 50 kwh per indigent household per month)																	
Refuse (in excess of one removal a week for indigent households)																	
Municipal Housing - rental rebates	6																
Housing - top structure subsidies																	
Other																	
<b>Total revenue cost of subsidised services provided</b>																	

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

Property Rates Reconciliation						
Province	NC					
District	Frances Baard District					
Type	LM					
Municipal Name	Mogareng					
GV Period	01/07/2021- 30/06/2026					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 1					
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	580 068 000.00	570 296 000.00	9 772 000.00
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	-54 972 000.00
Agriculture	456	471	-15	1075 935 000.00	115 475 000.00	-96 540 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	314	21	293	228 330 000.00	15 120 000.00	213 210 000.00
PS	80	42	38	22 922 000.00	12 470 000.00	10 452 000.00
PSO	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	15 537 000.00	-	15 537 000.00
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	2 071 809 000.00	10 440 000.00
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	518 451	509 428	7 023	1549 353.51	1528 284.36	21 069.15
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	445 208.78	350 321.07
Agriculture	292 296	340 487	-48 191	878 887.03	1021 461.00	-144 573.97
Mining	-	-	-	-	-	-
State Owned for Public Purpose	497 189	248 679	248 509	1491585.73	748 037.48	745 528.25
PS	4 359	2 371	1 988	13 077.00	7 113.99	5 963.01
PSO	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	3 764 199.85	1048 656.87

Prepared By

K Modise

Date

10-Oct-25

Contact Details [gololo.modise@gmail.com](mailto:gololo.modise@gmail.com)

Signature

Reviewed By

Ms.K.V. Khaziwa

Date

15/10/25

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 –

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

## 17 Municipal Manager's Quality Certification

### Quality Certificate



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

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

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

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

16/10/2025  
**Date**