

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>
Uploaded to the National Treasury GoMuni portal	

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

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

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

**TO: THE EXECUTIVE MAYOR**

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

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

**1.Purpose**

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

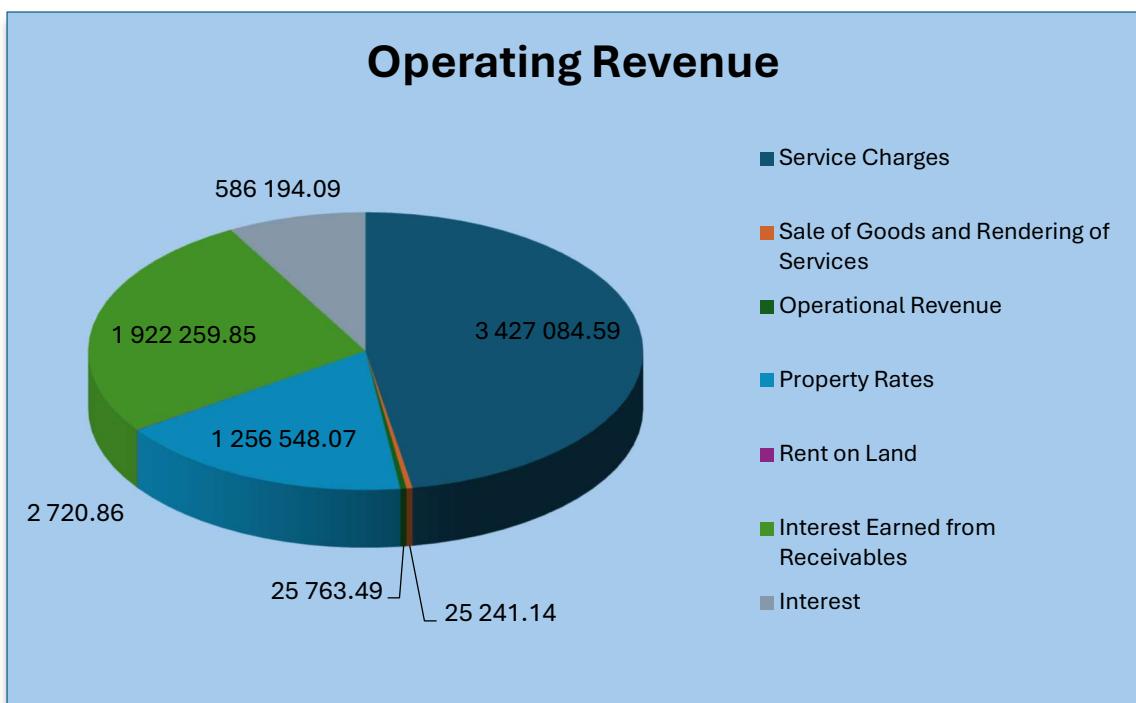
##### 3.1 Operating Revenue by Source

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

As of 31<sup>st</sup> October 2025, the total operating revenue amounts to **R8.4 million**, and the actual year-to-date revenue amounts to **R62.7 million**, which is **10%** more than the projected budget of **R56.8 million**. **Operational transfers and subsidies** and **Service charges** are major attributes for variance between the projected revenue and actual year to date revenue.

The municipality received **R1.2 million** for operational transfers and subsidies (**R548 thousand** from provincial treasury (AFS support Grant) and **R625 thousand** from Sports Arts & Culture), the actual year-to-date amount is **R33.6 million**, which reflects a **31%** variance when compared to the year-to-date budget that amounts to **R25.6 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> – 31<sup>st</sup> October 2025:



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

### Operating Revenue Budget

The total revenue excluding capital transfers original budget amounts to **R170.5 million** for the 2025/26 financial year. For the period ending 31<sup>st</sup> October 2025 a total of **R8.4 million** has been billed, the year-to-date actual amounts to **R62.7 million** which is **10%** more than the projected budget that amounts to **R56.8 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>									
<b>Revenue</b>									
Exchange Revenue									
Service charges - Electricity		17,723	19,592	19,592	1,600	6,728	6,531	197	3%
Service charges - Water		4,786	5,424	5,424	422	1,453	1,808	(355)	-20%
Service charges - Waste Water Management		9,085	9,775	9,775	805	3,224	3,258	(35)	-1%
Service charges - Waste management		6,737	7,355	7,355	600	2,399	2,452	(53)	-2%
Sale of Goods and Rendering of Services		943	1,232	1,232	25	423	411	13	3%
Interest earned from Receivables		21,670	25,462	25,462	1,922	7,421	8,487	(1,066)	-13%
Interest from Current and Non Current Assets		385	46	46	–	–	15	(15)	-100%
Rent on Land		23	38	38	3	10	13	(3)	-24%
Rental from Fixed Assets		16	327	327	–	–	109	(109)	-100%
Operational Revenue		3,520	732	732	26	129	244	(116)	-47%
Non-Exchange Revenue								–	–
Property rates		13,247	15,251	15,251	1,257	5,017	5,084	(67)	-1%
Fines, penalties and forfeits		225	612	612	–	–	204	(204)	-100%
Transfers and subsidies - Operational		73,429	76,862	76,862	1,173	33,566	25,621	7,946	31%
Interest		6,681	7,781	7,781	586	2,326	2,594	(268)	-10%
Operational Revenue		252	–	–	–	–	–	–	–
Gains on disposal of Assets		(301)	–	–	–	–	–	–	–
Discontinued Operations								–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>158,421</b>	<b>170,489</b>	<b>170,489</b>	<b>8,419</b>	<b>62,695</b>	<b>56,830</b>	<b>5,865</b>	<b>10%</b>
									<b>170,489</b>

See the below table for details on the operating revenue budget

Description	JULY	AUG	SEPT	OCT	YearTD actual
<b>Revenue</b>					
<b>Exchange Revenue</b>					
Service charges - Electricity	1,368,080	2,215,266	1,544,758	1,599,960	<b>6,728,064</b>
Service charges - Water	371,381	253,623	406,043	421,965	<b>1,453,012</b>
Service charges - Waste Water Management	804,868	806,636	806,833	805,457	<b>3,223,795</b>
Service charges - Waste management	600,517	599,798	598,500	599,703	<b>2,398,517</b>
Sale of Goods and Rendering of Services	39,800	27,499	330,703	25,241	<b>423,243</b>
Agency services	-	-	-	-	-
Interest					-
Interest earned from Receivables	1,887,960	1,892,478	1,718,458	1,922,260	<b>7,421,156</b>
Interest from Current and Non Current Assets	-	-	-	-	-
Dividends					-
Rent on Land	1,823	1,360	3,655	2,721	<b>9,559</b>
Rental from Fixed Assets	-	-	-	-	-
Licence and permits	-	-	-	-	-
Operational Revenue	42,347	34,367	26,146	25,763	<b>128,623</b>
<b>Non-Exchange Revenue</b>					-
Property rates	1,252,807	1,252,807	1,254,650	1,256,548	<b>5,016,813</b>
Surcharges and Taxes	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-
Licence and permits	-	-	-	-	-
Transfers and subsidies - Operational	28,060,993	4,332,000	-	1,173,264	<b>33,566,257</b>
Interest	581,571	574,960	583,362	586,194	<b>2,326,086</b>
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>8,419,076</b>	<b>62,695,124</b>

### 3.2 Operating Expenditure by Type

The current year expenditure original budget amounts to **R197 million**, for the reporting month, **R12.7 million** was spent; and the year-to-date actual amounts to **R51.5 million**, which is **22%** less than the projected expenditure amounting to **R65.7 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Expenditure By Type</b>										
Employee related costs		51,011	59,997	59,997	4,525	17,334	19,999	(2,665)	-13%	59,997
Remuneration of councillors		5,278	5,270	5,270	437	1,749	1,757	(7)	0%	5,270
Bulk purchases - electricity		31,322	25,000	25,000	-	-	8,333	(8,333)	-100%	25,000
Inventory consumed		16,587	14,050	14,050	804	4,533	4,683	(151)	-3%	14,050
Debt impairment		50,156	31,883	31,883	2,657	10,628	10,628	(0)	0%	31,883
Depreciation and amortisation		76,675	23,541	23,541	1,962	7,847	7,847	0	0%	23,541
Interest		5,667	600	600	-	-	200	(200)	-100%	600
Contracted services		14,322	16,283	16,308	1,096	3,597	5,430	(1,834)	-34%	16,308
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		18,177	19,810	19,785	1,192	5,810	6,601	(791)	-12%	19,785
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		3,928	604	604	-	-	201	(201)	-100%	604
<b>Total Expenditure</b>		<b>273,124</b>	<b>197,039</b>	<b>197,039</b>	<b>12,673</b>	<b>51,498</b>	<b>65,680</b>	<b>(14,182)</b>	<b>-22%</b>	<b>197,039</b>

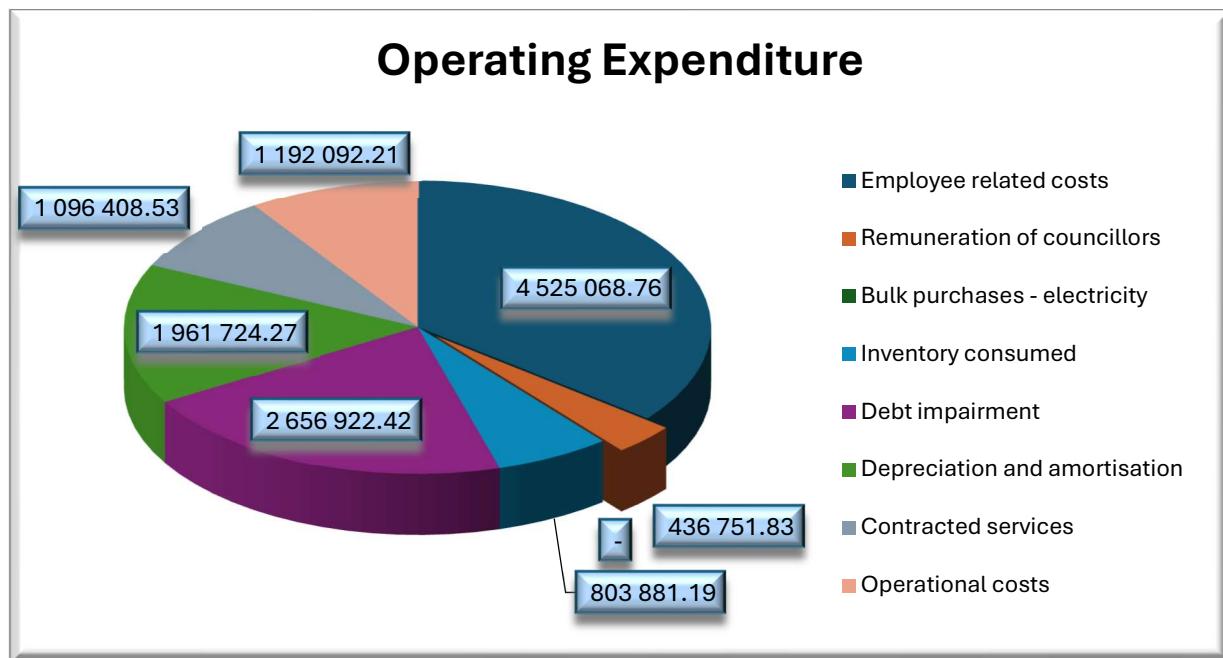
Table 2: Expenditure from 1<sup>st</sup> to 31<sup>st</sup> October 2025

See the below table for details on the operating Expenditure Breakdown

Description	JULY	AUG	SEPT	OCT	YearTD actual
<b>Expenditure By Type</b>					
Employee related costs	4,422,308	4,263,044	4,123,989	4,525,069	<b>17,334,410</b>
Remuneration of councillors	437,531	437,531	437,531	436,752	<b>1,749,344</b>
Bulk purchases - electricity	-	-	-	-	-
Inventory consumed	1,843,542	856,338	1,028,991	803,881	<b>4,532,752</b>
Debt impairment	2,656,922	2,656,922	2,656,922	2,656,922	<b>10,627,690</b>
Depreciation and amortisation	1,961,724	1,961,724	1,961,724	1,961,724	<b>7,846,897</b>
Interest	-	-	-	-	-
Contracted services	633,425	649,981	1,217,173	1,096,409	<b>3,596,987</b>
Transfers and subsidies	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-
Operational costs	1,322,955	1,516,945	1,777,877	1,192,092	<b>5,809,870</b>
Losses on Disposal of Assets	-	-	-	-	-
Other Losses	-	-	-	-	-
<b>Total Expenditure</b>	<b>13,278,408</b>	<b>12,342,486</b>	<b>13,204,208</b>	<b>12,672,849</b>	<b>51,497,951</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> October 2025:**



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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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
<i>R thousands</i>										
Total Expenditure		273,124	197,039	197,039	12,673	51,498	65,680	(14,182)	-22%	197,039
Surplus/(Deficit)		(114,703)	(26,549)	(26,549)	(4,254)	11,197	(8,850)	20,047	(0)	(26,549)

Table C4 of the attached C Schedule of the MBRR excludes the capital transfers (capital grants) revenue leg from the total operational revenue which calculates a deficit of **R4.3 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
<u>Grants and Subsidies</u>						
<u>Capital</u>						
Municipal Infrastructure Grant	12,641,000.00	3,000,000.00	-	-	12,641,000.00	0%
Water Services Infrastructure Grant	10,000,000.00	8,000,000.00	4,390,819.79	5,633,526.61	4,366,473.39	70%
Regional Bulk Infrastructure Grant	9,960,000.00	7,157,407.27	4,281,529.46	4,923,758.88	5,036,241.12	69%
<b>Sub-Total</b>	<b>32,601,000.00</b>	<b>18,157,407.27</b>	<b>8,672,349.25</b>	<b>10,557,285.49</b>	<b>22,043,714.51</b>	<b>58%</b>

For this financial year, the municipality originally budgeted **R32.6 million** for capital transfers from the total budgeted amount; the municipality received **R18.2 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) - M04 October

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
Surplus/(Deficit)		(114,703)	(26,549)	(26,549)	(4,254)	11,197	(8,850)	20,047	(0)	(26,549)
Transfers and subsidies - capital (monetary allocations)		71,924	32,601	32,601	3,000	18,157	10,867	7,290	0	32,601
Transfers and subsidies - capital (in-kind)		2,252	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(40,527)	6,052	6,052	(1,254)	29,355	2,017	27,337	0	6,052
Income Tax								-	-	-
Surplus/(Deficit) after income tax		(40,527)	6,052	6,052	(1,254)	29,355	2,017	27,337	0	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	(1,254)	29,355	2,017	27,337	0	6,052
Share of Surplus/Deficit attributable to Associate								-	-	-
Intercompany/Parent subsidiary transactions								-	-	-
Surplus/ (Deficit) for the year		(40,527)	6,052	6,052	(1,254)	29,355	2,017	27,337	0	6,052

The deficit before inclusion of capital transfers amounted to **R4.3 million** and after inclusion of capital transfers deficit decreased to **R1.3 million**.

### 3.3 Capital Expenditure.

For the reporting month, the municipality has spent **R2.5 million** on capital grants for reporting month and the actual year to date amounts to **R8.7 million** which reflects underspending on capital grants of **R2.2 million** when compared to year-to-date budget that amounts to **R10.9 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 - M04 October

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Capital expenditure of Transfers and Grants</b>		61,941	32,601	32,601	2,467	8,672	10,867	(2,195)	-20.2%	32,601
National Government:										
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		22,322	12,641	12,641	-	-	4,214	(4,214)	-100.0%	12,641
Regional Bulk Infrastructure Grant		22,076	9,960	9,960	601	4,282	3,320	962	29.0%	9,960
Water Services Infrastructure Grant		17,543	10,000	10,000	1,866	4,391	3,333	1,057	31.7%	10,000
<b>Total capital expenditure of Transfers and Grants</b>		<b>61,941</b>	<b>32,601</b>	<b>32,601</b>	<b>2,467</b>	<b>8,672</b>	<b>10,867</b>	<b>(2,195)</b>	<b>-20.2%</b>	<b>32,601</b>

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

It should be noted that a total of **R18.2 million** was received to date for capital grants, from the total amount received **R10.6 million (VAT Inc)** is committed or spent to date which translates **58%** when compared to the funds received to date.

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>						
<b>Operational</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	8,000,000.00	4,390,819.79	5,633,526.61	4,366,473.39	70%
Regional Bulk Infrastructure Grant	9,960,000.00	7,157,407.27	4,281,529.46	4,923,758.88	5,036,241.12	69%
<b>Sub-Total</b>	<b>32,601,000.00</b>	<b>18,157,407.27</b>	<b>8,672,349.25</b>	<b>10,557,285.49</b>	<b>22,043,714.51</b>	<b>58%</b>

### 3.4 Debtors Ageing

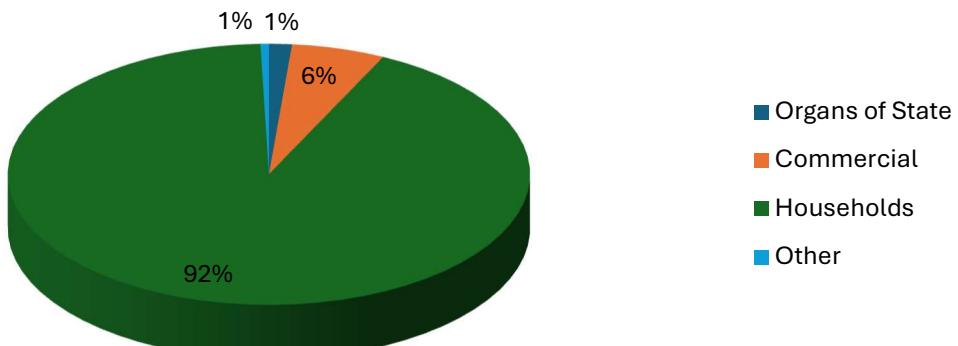
The total debtors book as at end of October 2025 amounts to **R 497.4 million**, from the total debts **R459.5 million** is owned by Households, **R6.5 million** is owned by Organ of the States, **R28.8 million** is owned by Commercial and **R2.6 million** is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2025/26								
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Trade and Other Receivables from Exchange Transactions - Water	1200	502	408	378	381	364	343	2,572	71,202	76,151
Trade and Other Receivables from Exchange Transactions - Electricity	1300	642	304	277	269	140	141	742	27,338	29,853
Receivables from Non-exchange Transactions - Property Rates	1400	1,086	1,046	956	947	890	804	4,440	53,990	64,159
Receivables from Exchange Transactions - Waste Water Management	1500	920	916	908	902	838	835	5,094	69,921	80,333
Receivables from Exchange Transactions - Waste Management	1600	680	662	651	644	601	606	3,576	48,069	55,489
Receivables from Exchange Transactions - Property Rental Debtors	1700									53,496
Interest on Arrear Debtor Accounts	1810	2,506	2,503	2,456	2,467	2,655	2,481	14,370	157,463	186,901
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									179,436
Other	1900	88	105	42	35	43	43	231	3,922	4,509
<b>Total By Income Source</b>	<b>2000</b>	<b>6,425</b>	<b>5,944</b>	<b>5,668</b>	<b>5,646</b>	<b>5,531</b>	<b>5,252</b>	<b>31,025</b>	<b>431,905</b>	<b>497,395</b>
<b>September Totals</b>		<b>6,576</b>	<b>5,941</b>	<b>5,969</b>	<b>5,682</b>	<b>5,455</b>	<b>5,265</b>	<b>31,022</b>	<b>427,478</b>	<b>493,388</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State	2200	328	273	260	247	241	214	1,114	3,805	6,483
Commercial	2300	792	441	395	429	308	295	1,624	24,551	28,834
Households	2400	5,241	5,206	4,986	4,948	4,952	4,713	28,103	401,355	459,505
Other	2500	63	24	27	22	29	29	185	2,194	2,573
<b>Total By Customer Group</b>	<b>2600</b>	<b>6,425</b>	<b>5,944</b>	<b>5,668</b>	<b>5,646</b>	<b>5,531</b>	<b>5,252</b>	<b>31,025</b>	<b>431,905</b>	<b>497,395</b>

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

### Debtors Age Analysis By Customer Group



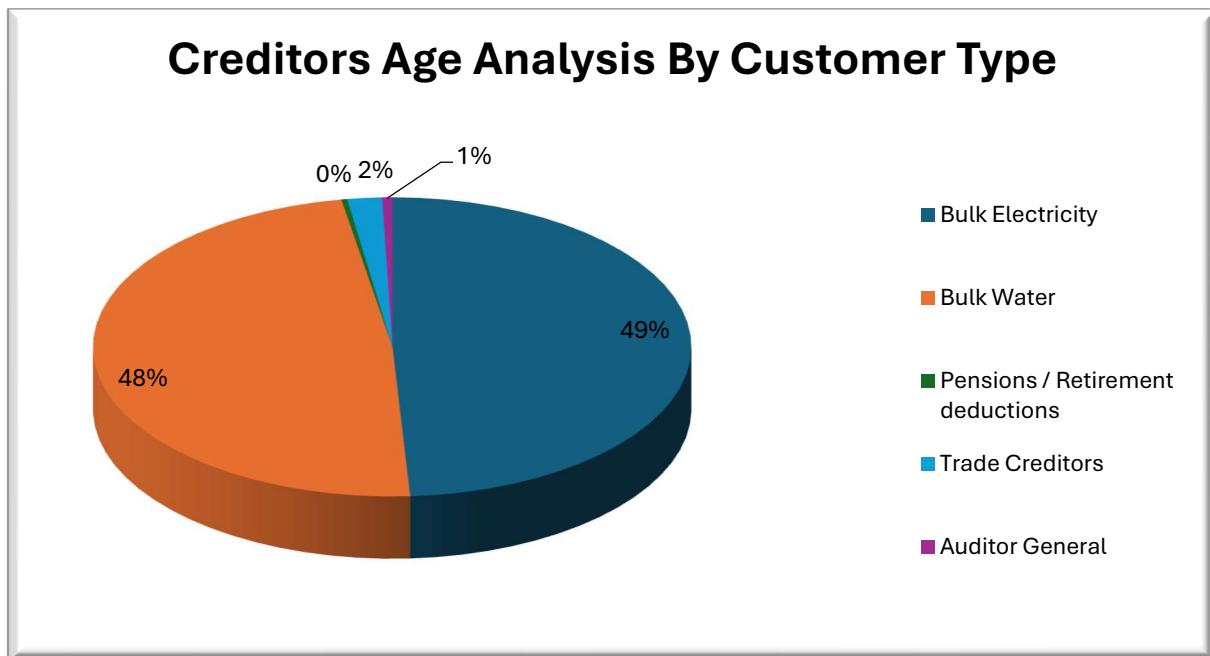
### 3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to **R289.8 million**. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes **R142.5 million** and **R137 million** represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	NT Code	Budget Year 2025/26								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	11,670	12,186	12,192	12,485	10,133	43,199	40,646	-	142,512
Bulk Water	0200	1,703	4,470	4,204	3,091	4,465	12,406	14,231	92,398	136,967
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	953	-	-	-	-	953
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	351	504	634	635	1,286	(220)	868	1,609	5,665
Auditor General	0800	309	345	671	619	432	424	554	323	3,676
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>14,033</b>	<b>17,505</b>	<b>17,700</b>	<b>17,783</b>	<b>16,315</b>	<b>55,809</b>	<b>56,299</b>	<b>94,329</b>	<b>289,773</b>

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



## 4. Budget Performance Overview

### 4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M04 October

Description R thousands	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	13,247	15,251	15,251	1,257	5,017	5,084	(67)	-1%	15,251
Service charges	38,331	42,146	42,146	3,427	13,803	14,049	(245)	-2%	42,146
Investment revenue	385	46	46	-	-	15	(15)	-100%	46
Transfers and subsidies - Operational	73,429	76,862	76,862	1,173	33,566	25,621	7,946	0	76,862
Other own revenue	33,029	36,184	36,184	2,562	10,309	12,061	(1,753)	-15%	36,184
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>158,421</b>	<b>170,489</b>	<b>170,489</b>	<b>8,419</b>	<b>62,695</b>	<b>56,830</b>	<b>5,865</b>	<b>10%</b>	<b>170,489</b>

### 4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M04 October

Description R thousands	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Employee costs</b>									
Remuneration of Councillors	5,278	5,270	5,270	437	1,749	1,757	(7)	-0%	5,270
Depreciation and amortisation	76,675	23,541	23,541	1,962	7,847	7,847	0	0%	23,541
Interest	5,667	600	600	-	-	200	(200)	-100%	600
Inventory consumed and bulk purchases	47,909	39,050	39,050	804	4,533	13,017	(8,484)	-65%	39,050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	86,583	68,581	68,581	4,945	20,035	22,860	(2,826)	-12%	68,581
<b>Total Expenditure</b>	<b>273,124</b>	<b>197,039</b>	<b>197,039</b>	<b>12,673</b>	<b>51,498</b>	<b>65,680</b>	<b>(14,182)</b>	<b>-22%</b>	<b>197,039</b>

### 4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M04 October

Description R thousands	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	62,335	36,361	36,361	3,165	9,575	12,120	(2,545)	-21%	36,361
Capital transfers recognised	61,941	32,601	32,601	2,467	8,672	10,867	(2,195)	-20%	32,601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	394	3,760	3,760	698	903	1,253	(351)	-28%	3,760
<b>Total sources of capital funds</b>	<b>62,335</b>	<b>36,361</b>	<b>36,361</b>	<b>3,165</b>	<b>9,575</b>	<b>12,120</b>	<b>(2,545)</b>	<b>-21%</b>	<b>36,361</b>

### 4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M04 October

Description R thousands	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Cash flows</b>									
Net cash from (used) operating	94,931	23,452	26,087	2,414	39,280	8,696	(30,584)	-352%	23,452
Net cash from (used) investing	(62,636)	(36,076)	(36,076)	(2,880)	(10,207)	(12,025)	(1,819)	15%	(36,076)
Net cash from (used) financing	38	25	25	2	18	8	(10)	-118%	25
<b>Cash/cash equivalents at the month/year end</b>	<b>33,438</b>	<b>(11,494)</b>	<b>(8,859)</b>	<b>14,636</b>	<b>30,506</b>	<b>(2,217)</b>	<b>(32,723)</b>	<b>1476%</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 = **R4 404 071.46**

Closing cash balance as per bank statement = **R814 902.01**

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

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

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

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

Trade creditors for the previous month amounted to **R287.8 million**, increasing to **R289.8 million** by **R2 million** in the reporting month. The municipality is trying to pay its creditors within 30 days of receiving an invoice.

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

The municipality's short-term liabilities exceed short-term assets. The total current liabilities for the period ending October 2025 amounts to **R341.5 million** and the total current assets is **R60 million**, which shows that municipality cannot meet its obligations with its available cash resources.

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

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

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

#### **Electricity**

Total electricity losses as of 30 October 2025 are an average of **67% or – R1 178 937 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 October 2025 are an average of **75% or R1 262 881 million** which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

## Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<u>Grants and Subsidies</u>						
<u>Operational</u>						
<u>Capital</u>						
Municipal Infrastructure Grant	12,641,000.00	3,000,000.00	-	-	12,641,000.00	0%
Water Services Infrastructure Grant	10,000,000.00	8,000,000.00	4,390,819.79	5,633,526.61	4,366,473.39	70%
Regional Bulk Infrastructure Grant	9,960,000.00	7,157,407.27	4,281,529.46	4,923,758.88	5,036,241.12	69%
<b>Sub-Total</b>	<b>32,601,000.00</b>	<b>18,157,407.27</b>	<b>8,672,349.25</b>	<b>10,557,285.49</b>	<b>22,043,714.51</b>	<b>58%</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 **R18.2 million** and **R8.7 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 - M04 October

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	13,247	15,251	15,251	1,257	5,017	5,084	(67)	-1%	15,251
Service charges	38,331	42,146	42,146	3,427	13,803	14,049	(245)	-2%	42,146
Investment revenue	385	46	46	—	—	15	(15)	-100%	46
Transfers and subsidies - Operational	73,429	76,862	76,862	1,173	33,566	25,621	7,946	0	76,862
Other own revenue	33,029	36,184	36,184	2,562	10,309	12,061	(1,753)	-15%	36,184
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>158,421</b>	<b>170,489</b>	<b>170,489</b>	<b>8,419</b>	<b>62,695</b>	<b>56,830</b>	<b>5,865</b>	<b>10%</b>	<b>170,489</b>
Employee costs	51,011	59,997	59,997	4,525	17,334	19,999	(2,665)	-13%	59,997
Remuneration of Councillors	5,278	5,270	5,270	437	1,749	1,757	(7)	-0%	5,270
<b>Depreciation and amortisation</b>	<b>76,675</b>	<b>23,541</b>	<b>23,541</b>	<b>1,962</b>	<b>7,847</b>	<b>7,847</b>	<b>0</b>	<b>0%</b>	<b>23,541</b>
Interest	5,667	600	600	—	—	200	(200)	-100%	600
Inventory consumed and bulk purchases	47,909	39,050	39,050	804	4,533	13,017	(8,484)	-65%	39,050
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	86,583	68,581	68,581	4,945	20,035	22,860	(2,826)	-12%	68,581
<b>Total Expenditure</b>	<b>273,124</b>	<b>197,039</b>	<b>197,039</b>	<b>12,673</b>	<b>51,498</b>	<b>65,680</b>	<b>(14,182)</b>	<b>-22%</b>	<b>197,039</b>
<b>Surplus/(Deficit)</b>	<b>(114,703)</b>	<b>(26,549)</b>	<b>(26,549)</b>	<b>(4,254)</b>	<b>11,197</b>	<b>(8,850)</b>	<b>20,047</b>	<b>-227%</b>	<b>(26,549)</b>
Transfers and subsidies - capital (monetary)	71,924	32,601	32,601	3,000	18,157	10,867	7,290	67%	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>(1,254)</b>	<b>29,355</b>	<b>2,017</b>	<b>27,337</b>	<b>1355%</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>(1,254)</b>	<b>29,355</b>	<b>2,017</b>	<b>27,337</b>	<b>1355%</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>3,165</b>	<b>9,575</b>	<b>12,120</b>	<b>(2,545)</b>	<b>-21%</b>	<b>36,361</b>
Capital transfers recognised	61,941	32,601	32,601	2,467	8,672	10,867	(2,195)	-20%	32,601
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	394	3,760	3,760	698	903	1,253	(351)	-28%	3,760
<b>Total sources of capital funds</b>	<b>62,335</b>	<b>36,361</b>	<b>36,361</b>	<b>3,165</b>	<b>9,575</b>	<b>12,120</b>	<b>(2,545)</b>	<b>-21%</b>	<b>36,361</b>
<b>Financial position</b>									
Total current assets	56,306	23,633	23,633	—	59,713	—	—	—	23,633
Total non current assets	459,823	515,142	515,142	—	463,455	—	—	—	515,142
Total current liabilities	341,313	306,432	306,432	—	341,517	—	—	—	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	—	174,849	—	—	—	224,403
<b>Cash flows</b>									
Net cash from (used) operating	94,931	23,452	26,087	2,414	39,280	8,696	(30,584)	-352%	23,452
Net cash from (used) investing	(62,636)	(36,076)	(36,076)	(2,880)	(10,207)	(12,025)	(1,819)	15%	(36,076)
Net cash from (used) financing	38	25	25	2	18	8	(10)	-118%	25
<b>Cash/cash equivalents at the month/year end</b>	<b>33,438</b>	<b>(11,494)</b>	<b>(8,859)</b>	<b>14,636</b>	<b>30,506</b>	<b>(2,217)</b>	<b>(32,723)</b>	<b>1476%</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	6,425	5,944	5,668	5,646	5,531	5,252	31,025	431,905	497,395
<b>Creditors Age Analysis</b>									
Total Creditors	14,033	17,505	17,700	17,783	16,315	55,809	56,299	94,329	289,773

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) - M04 October

Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<b>Revenue - Functional</b>									
<i>Governance and administration</i>		93,074	97,779	97,779	2,403	40,471	32,593	7,878	24%
Executive and council		66,243	67,612	67,612	–	27,950	22,537	5,413	24%
Finance and administration		26,831	30,167	30,167	2,403	12,521	10,056	2,465	25%
Internal audit		–	–	–	–	–	–	–	–
<i>Community and public safety</i>		2,002	3,023	3,023	660	764	1,008	(244)	-24%
Community and social services		1,195	1,354	1,354	634	635	451	184	41%
Sport and recreation		51	324	324	–	–	108	(108)	-100%
Public safety		756	1,345	1,345	26	129	448	(320)	-71%
Housing		–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	450	450	–	–	150	(150)	-100%
Planning and development		–	–	–	–	–	–	–	–
Road transport		–	450	450	–	–	150	(150)	-100%
Environmental protection		–	–	–	–	–	–	–	–
<i>Trading services</i>		137,520	101,838	101,838	8,356	39,617	33,946	5,671	17%
Energy sources		19,618	22,750	22,750	1,810	7,567	7,583	(17)	0%
Water management		64,584	38,293	38,293	1,033	14,072	12,764	1,308	10%
Waste water management		41,434	28,468	28,468	4,466	13,822	9,489	4,332	46%
Waste management		11,884	12,327	12,327	1,047	4,157	4,109	48	1%
<i>Other</i>	4	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	<b>232,597</b>	<b>203,090</b>	<b>203,090</b>	<b>11,419</b>	<b>80,853</b>	<b>67,697</b>	<b>13,156</b>	<b>19%</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>		82,379	77,433	77,433	5,960	23,134	25,811	(2,677)	-10%
Executive and council		13,469	15,074	15,074	1,152	5,049	5,025	24	0%
Finance and administration		68,909	62,359	62,359	4,808	18,085	20,786	(2,701)	-13%
Internal audit		–	–	–	–	–	–	–	–
<i>Community and public safety</i>		12,247	16,757	16,757	1,001	4,031	5,586	(1,554)	-28%
Community and social services		2,301	2,467	2,467	182	766	822	(56)	-7%
Sport and recreation		3,314	6,712	6,712	227	957	2,237	(1,280)	-57%
Public safety		3,746	4,146	4,146	313	1,204	1,382	(178)	-13%
Housing		2,885	3,432	3,432	280	1,104	1,144	(40)	-3%
Health		–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		68,919	9,782	9,782	504	2,418	3,261	(843)	-26%
Planning and development		5,950	6,883	6,883	354	1,804	2,294	(491)	-21%
Road transport		62,969	2,899	2,899	150	614	966	(352)	-36%
Environmental protection		–	–	–	–	–	–	–	–
<i>Trading services</i>		109,580	93,067	93,067	5,207	21,915	31,022	(9,107)	-29%
Energy sources		38,947	42,018	42,018	1,117	5,504	14,006	(8,502)	-61%
Water management		33,986	24,925	24,925	2,025	8,249	8,308	(59)	-1%
Waste water management		25,178	19,993	19,993	1,601	6,313	6,664	(352)	-5%
Waste management		11,468	6,130	6,130	464	1,850	2,043	(194)	-9%
<i>Other</i>		–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	<b>273,124</b>	<b>197,039</b>	<b>197,039</b>	<b>12,673</b>	<b>51,498</b>	<b>65,680</b>	<b>(14,182)</b>	<b>-22%</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(40,527)</b>	<b>6,052</b>	<b>6,052</b>	<b>(1,254)</b>	<b>29,355</b>	<b>2,017</b>	<b>27,337</b>	<b>13,552084</b>
									<b>6,052</b>

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

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

NC093 Magareng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		66,243	67,612	67,612	–	27,950	22,537	5,413	24.0%	67,612
Vote 02 - Office Of The Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		(236)	–	–	–	–	–	–	–	–
Vote 04 - Financial Services		27,067	30,167	30,167	2,403	12,521	10,056	2,465	24.5%	30,167
Vote 05 - Municipal Infrastructure		130,670	89,961	89,961	8,356	39,617	29,987	9,630	32.1%	89,961
Vote 06 - Community Services		6,923	15,350	15,350	35	46	5,117	(5,070)	-99.1%	15,350
Vote 07 - Public Safety & Transport		1,930	–	–	625	718	–	718	#DIV/0!	–
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–	–	–
Vote 09 - Planning & Development		–	–	–	–	–	–	–	–	–
Vote 10 - Human Settlements		–	–	–	–	–	–	–	–	–
Vote 11 - Idp, Pms Department		–	–	–	–	–	–	–	–	–
Vote 12 - Spatial Development, Planning & Traditional Affairs		–	–	–	–	–	–	–	–	–
Vote 13 - Electricity Department		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	2	<b>232,597</b>	<b>203,090</b>	<b>203,090</b>	<b>11,419</b>	<b>80,853</b>	<b>67,697</b>	<b>13,156</b>	<b>19.4%</b>	<b>203,090</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		12,397	12,407	12,407	955	4,338	4,136	202	4.9%	12,407
Vote 02 - Office Of The Municipal Manager		849	2,478	2,478	198	405	826	(421)	-50.9%	2,478
Vote 03 - Corporate Services		17,570	19,293	19,293	1,527	6,043	6,431	(388)	-6.0%	19,293
Vote 04 - Financial Services		51,414	43,144	43,144	3,281	12,048	14,381	(2,334)	-16.2%	43,144
Vote 05 - Municipal Infrastructure		175,162	93,982	93,982	5,017	21,891	31,327	(9,437)	-30.1%	93,982
Vote 06 - Community Services		9,699	18,878	18,878	1,157	4,696	6,293	(1,597)	-25.4%	18,878
Vote 07 - Public Safety & Transport		173	–	–	–	–	–	–	–	–
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–	–	–
Vote 09 - Planning & Development		5,860	6,857	6,857	538	2,078	2,286	(208)	-9.1%	6,857
Vote 10 - Human Settlements		–	–	–	–	–	–	–	–	–
Vote 11 - Idp, Pms Department		–	–	–	–	–	–	–	–	–
Vote 12 - Spatial Development, Planning & Traditional Affairs		–	–	–	–	–	–	–	–	–
Vote 13 - Electricity Department		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	2	<b>273,124</b>	<b>197,039</b>	<b>197,039</b>	<b>12,673</b>	<b>51,498</b>	<b>65,680</b>	<b>(14,182)</b>	<b>-21.6%</b>	<b>197,039</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(40,527)</b>	<b>6,052</b>	<b>6,052</b>	<b>(1,254)</b>	<b>29,355</b>	<b>2,017</b>	<b>27,337</b>	<b>1355.2%</b>	<b>6,052</b>

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

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

#### Expenditure by Vote or Department

The narrations below indicate how individual departments have performed. when comparing actual year to date which amounts to **R51.5 million** and year to date budget which amounts to **R65.6 million** which resulted a negative variance of **21.6%** as at end of **October 2025**.

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

Executive and Council Administration original budget amounts to **R12.4 million**; for the month of October 2025, **R955 thousand** was spent and the year-to-date actual amounts to **R4.3 million** which reflected positive variance of **4.9%** when compared to the projected budget that amounts to **R4.1 million**.

## **Vote 2 – Municipal Manager**

Municipal Manager original budget amounts to **R2.5 million**; for the month of October 2025, **R198 thousands** was spent and the actual year to date amounts to **R405 thousand**. the municipality spent **50.9%** less than the projected budget that amounts to **R826 thousands** for the month ending October 2025.

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

- Employee related cost the projected budget for the month amounts to **R189 130 thousand**, and the municipality spent **R157 thousand** for the month of October. the contributing factor is we have a budgeted for the following vacant posts for Communication Officer, and the municipality began to transact on the Municipal Manager's remuneration this month.
- Contracted Services the projected budget for the month amounts to **R1 700 thousand** and the municipality did not spend on this line item, due to financial constraints and the implementation of the cost containment policy.
- Operational Cost the projected budget for the month amount to **R15 thousand** and the municipality spend **R40 456 thousand** for the month of October. The municipality has overspent on this line item.

## **Vote 3 – Corporate Services.**

Corporate Services original budget amounts to **R19.3**; for the reporting month of October 2025, **R1.5 million** was spent and the actual year to date amounts to **R6 million** which shows that Corporate Services has spent **6%** less than the projected budget that amounts to **R6.4 million**. The negative variance is immaterial.

## **Vote 4 – Finance Department.**

Finance Department original budget amounts to **R43.1 million**; for the month of October 2025, **R3.3 million** was spent and the actual year to date amounts to **R12 million** which shows that Finance Department spent **16.2%** less than the projected budget that amounts to **R14.4 million**.

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

- Employee related cost the projected budget for the month amounts to **R1.1 million** and the municipality spent **R1 million** for the month of October, the 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 for the month to **R533 thousand**, and the municipality spent **R660 thousand** for the month of October. The municipality overspent on this line item.
- Inventory Consumed the projected budget for the month amounts to **R915 thousand**, and the municipality spent **R736 thousand** for the month of October. The municipality overspent on this line item.
- Interest on overdue and on deposits account the projected budget for the month amounts to **R50 thousand**. There are no actuals on this line item for the month of October.

### **Vote 5 – Municipal Infrastructure**

Municipal Infrastructure original budget amounts to **R93.9 million**, for the month of October 2025 **R5 million** was spent and the actual year to date amounts to **R21.9 million** which shows that the municipality has spent **30%** less than the projected budget that amounts to **R31.3 million**.

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

- Employee related cost the projected budget for the month amounts to **R1.4 million** and the municipality spent **R1.2 million** for the month of October, 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 there were no actuals on this line item; this is due to financial constraints and the implementation of the cost containment policy.
- Bulk Purchases the projected budget for the month amounts to **R2 million** and there was no payment was made towards Eskom this variance is due financial constraints and low collection rate.

### **Vote 6 - Community Services**

Community Services original budget amount to **R18.9 million**; for the reporting month of October 2025, municipality spent **R1.2 million** and the year-to-date actual amounts to **R4.7 million** which shows that the municipality spent **25.4%** less than the projected budget that amounts to **R6.3 million**.

- Employee related cost the projected budget for the month amount to **R943 thousand**, and the municipality spent **R763 thousand** for the month of October, this is due to the following vacant posts which were not filled, HOD Community services, environment officer and general worker.

- Contracted services projected budget for the month amounts to **R56 thousands**, and the municipality there were no actuals on this line item for the month of October, this is due to financial constraints and the implementation of the cost containment policy.
- Operational cost the projected budget for the month amounts to **R21 thousand** and the municipality spent **R8 thousand** for the month of October, this is due to financial constraints and the implementation of the cost containment policy.
- Inventory consumed the projected budget for the month amounts to **R92 thousand**, and the municipality there were no actuals on this line item, this is due to financial constraints and the implementation of the cost containment policy.
- Operating Lease the projected budget for the month amounts to **R83 thousand** and there were no actuals for the month of October, 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 October, **R538 thousand** was spent and the actual year to date amounts to **R20.1 million** which shows that municipality spent **9.1%** less than the projected budget that amounts to **R2.3 million**. **The variance is deemed immaterial as it is below 10**

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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
Exchange Revenue										
Service charges - Electricity		17,723	19,592	19,592	1,600	6,728	6,531	197	3%	19,592
Service charges - Water		4,786	5,424	5,424	422	1,453	1,808	(355)	-20%	5,424
Service charges - Waste Water Management		9,085	9,775	9,775	805	3,224	3,258	(35)	-1%	9,775
Service charges - Waste management		6,737	7,355	7,355	600	2,399	2,452	(53)	-2%	7,355
Sale of Goods and Rendering of Services		943	1,232	1,232	25	423	411	13	3%	1,232
Agency services		-	-	-	-	-	-	-	-	-
Interest										
Interest earned from Receivables		21,670	25,462	25,462	1,922	7,421	8,487	(1,066)	-13%	25,462
Interest from Current and Non Current Assets		385	46	46	-	-	15	(15)	-100%	46
Dividends										
Rent on Land		23	38	38	3	10	13	(3)	-24%	38
Rental from Fixed Assets		16	327	327	-	-	109	(109)	-100%	327
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies										
Operational Revenue		3,520	732	732	26	129	244	(116)	-47%	732
<b>Non-Exchange Revenue</b>										
Property rates		13,247	15,251	15,251	1,257	5,017	5,084	(67)	-1%	15,251
Surcharges and Taxes										
Fines, penalties and forfeits		225	612	612	-	-	204	(204)	-100%	612
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		73,429	76,862	76,862	1,173	33,566	25,621	7,946	31%	76,862
Interest		6,681	7,781	7,781	586	2,326	2,594	(268)	-10%	7,781
Fuel Levy										
Operational Revenue		252	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(301)	-	-	-	-	-	-	-	-
Other Gains										
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		158,421	170,489	170,489	8,419	62,695	56,830	5,865	10%	170,489
<b>Expenditure By Type</b>										
Employee related costs		51,011	59,997	59,997	4,525	17,334	19,999	(2,665)	-13%	59,997
Remuneration of councillors		5,278	5,270	5,270	437	1,749	1,757	(7)	0%	5,270
Bulk purchases - electricity		31,322	25,000	25,000	-	-	8,333	(8,333)	-100%	25,000
Inventory consumed		16,587	14,050	14,050	804	4,533	4,683	(151)	-3%	14,050
Debt impairment		50,156	31,883	31,883	2,657	10,628	10,628	(0)	0%	31,883
Depreciation and amortisation		76,675	23,541	23,541	1,962	7,847	7,847	0	0%	23,541
Interest		5,667	600	600	-	-	200	(200)	-100%	600
Contracted services		14,322	16,283	16,308	1,096	3,597	5,430	(1,834)	-34%	16,308
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		18,177	19,810	19,785	1,192	5,810	6,601	(791)	-12%	19,785
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		3,928	604	604	-	-	201	(201)	-100%	604
<b>Total Expenditure</b>		273,124	197,039	197,039	12,673	51,498	65,680	(14,182)	-22%	197,039
<b>Surplus/(Deficit)</b>		(114,703)	(26,549)	(26,549)	(4,254)	11,197	(8,850)	20,047	(0)	(26,549)
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)		71,924	32,601	32,601	3,000	18,157	10,867	7,290	0	32,601
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		2,252	-	-	-	-	-	-	-	-
Income Tax		(40,527)	6,052	6,052	(1,254)	29,355	2,017	27,337	0	6,052
<b>Surplus/(Deficit) after income tax</b>										
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		(40,527)	6,052	6,052	(1,254)	29,355	2,017	27,337	0	6,052
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		(40,527)	6,052	6,052	(1,254)	29,355	2,017	27,337	0	6,052

### Operating Revenue

The summary of the Total operating revenue reflected in the above table C4 table of the C Schedule attached. During the month of October 2025, the municipality generated total operating revenue which amounts to **R8.4 million**. The year-to-date actual revenue excluding operational grants amounts to **R62.7 million** and the year-to-date budget amounts to **R56.8 million** which reflects a positive variance amounts to **R5.9 million** excluding operational grants, which shows that the municipality has over billed for the month of October 2025.

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

### **Property Rates**

The municipality billed revenue of **R1.3 million** in October 2025. However, the actual year-to-date revenue amounts to **R5 million** which is **1%** less than the budgeted revenue of **R5.1 million** for the period under review. The variance between year-to-date budget and year to date actual is immaterial.

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

The municipality billed revenue of **R1.6 million** from Sales of Electricity. However, the year-to-date revenue amounts to **R6.7 million**, which reflected a positive variance of **3%** when compared to year-to-date budget that amounts to **R6.5 million** for the period under review. The variance for electricity service charges is immaterial.

### **Service charges – water.**

The municipality billed revenue of **R422 thousands** from Water Services, meanwhile the year-to-date actual amounts to **R1.5 million** which is **20%** less than the year-to-date budget of **R1.8 million** for the period under review. This is due to the water meters that are not working, and, in some instances, there are no water meters at all which makes it impossible for the municipality to get full consumption for water as projected. The municipality appointed Equalizer for revenue enhancement, which have started the process of replacing tempered and damaged water meter's to the community.

### **Service charges – sanitation.**

In the month under review, the municipality billed revenue of **R805 thousands**. The year-to-date actual amounts to **R3.2 million**, which is **1%** less than the year-to-date budget of **R3.3 million** for the month. The variance is immaterial.

### **Service charges – refuse.**

The municipality billed revenue of **R600 thousands** and actual year to date amounts to **R2.4 million** which is **2%** less than year to date budget that amounts to **R2.5 million** during the period under review. The variance is immaterial.

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

The municipality has generated **R25 thousands** from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to **R423 thousands** which resulted the positive variance of **3%** when compared to year-to-date budget amounting to **R411 thousands**. This variance is immaterial.

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

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

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

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

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

For the reporting month, the municipality did not generate income from Rent on Fixed assets and the actual year to date actual amounts to **R0** which resulted the negative variance of **100%** when compared to year-to-date budget of **R109 thousands**. This variance is due to the municipal rental assets (community halls) are dilapidated.

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

The municipality generated revenue amounting to **R1.9 million**, with the actual year-to-date revenue amounting to **R7.4 million**, which is **13%** less than the year-to-date budget of **R8.5 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 **R204 thousands** for October 2025. The municipality's traffic testing station is closed due to the condition is not according to the Department of Transportation regulations

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

As per DoRa payment schedule, Municipality received **R1.2 million** for the reporting month (**R548 thousand** from provincial treasury (AFS support Grant) and **R625 thousand** from Sports Arts & Culture).

#### **Other revenue**

The municipality received **R26 thousands** from other revenue for this month, the year-to-date actual amounts to **R129 thousand** which is **47%** less than the projected revenue that amounts to **R244 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 October 2025 the municipality incurred a total operating expenditure of **R12.7 million** and the current year-to-date actual shows that the municipality spent **R51.5** to date, which is **22%** less than the projected budget of **R65.7 million**.

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

The municipality incurred **R4.5 million** on employee related costs and actual year to date amounts to **R17.3 million** which reflects a negative variance of **13%** which indicates that the municipality has spent less than the year-to-date budget which amounts to **R20 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 **R437 thousand** and the year-to-date actual amounts to **R1.7 million** which reflects variance of **0%** when compared to year-to-date budget that amounts to **R1.8 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 **R10.6 million** which reflects **0%** variance when compared to actual year to date budget that amounts **R10.6 million**, it shows that both year to date actual and year to date budget are inline. This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 2023/24 audited financial statements.

#### **Depreciation**

The municipality incurred **R2 million** which is a non-cash item and actual year to date amounts to **R7.8 million** which reflects **0%** variance when compared to actual year to date budget that amounts to **R7.8 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 **R8.3 million** which is **100%** less than projected budget that amounts to **R8.3 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 **R804 thousand** on inventory consumed and the year-to-date expenditure amounts to **R4.5 million**. This reflects a variance of 3% more than the projected budget of **R4.7 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 **R1.1 million** and the year-to-date actual amounts to **R3.6 million** which reflects negative variance of 34% when compared to the actual year to date budget that amounts to **R5.4 million**. This variance caused by the municipality's inability to service its creditors regularly due to cash constrains and low collection rate.

#### **Operational cost**

This item has incurred expenditure amounting to **R1.2 million** and the actual year to date amounts to **R5.8 million** which reflected negative 12% variance when compared to the year-to-date budget that amounts to **R6.6 million**. It includes items such as remuneration of ward committees, Assets consultants, insurance costs, external audit fees and other municipal running cost.

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

NC093 Magareng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M04 October

Vote Description R thousand	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>Capital expenditure - Municipal Vote</b>									
Expenditure of multi-year capital appropriation	1								
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		394	1,210	1,210	413	413	403	10	2% 1,210
03.2 - Corporate Admin		394	1,210	1,210	413	413	403	10	2% 1,210
Vote 04 - Financial Services		-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	100	100	-	-	33	(33)	-100% 100
05.6 - Electricity		-	100	100	-	-	33	(33)	-100% 100
Vote 06 - Community Services		-	450	450	-	-	150	(150)	-100% 450
06.2 - Cemetery		-	300	300	-	-	100	(100)	-100% 300
06.5 - Parks And Recreation		-	150	150	-	-	50	(50)	-100% 150
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>		<b>394</b>	<b>1,760</b>	<b>1,760</b>	<b>413</b>	<b>413</b>	<b>587</b>	<b>(174)</b>	<b>-30% 1,760</b>
<b>Capital expenditure - Municipal Vote</b>									
Expenditure of single-year capital appropriation	1								
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	600	600	285	316	200	116	58% 600
03.2 - Corporate Admin		-	600	600	285	316	200	116	58% 600
Vote 04 - Financial Services		-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		61,941	33,001	33,001	2,467	8,672	11,000	(2,328)	-21% 33,001
05.4 - Sanitation		17,543	10,000	10,000	1,866	4,391	3,333	1,057	32% 10,000
05.5 - Water		44,398	22,601	22,601	601	4,282	7,534	(3,252)	-43% 22,601
05.6 - Electricity		-	400	400	-	-	133	(133)	-100% 400
Vote 06 - Community Services		-	1,000	1,000	-	174	333	(160)	-48% 1,000
06.5 - Parks And Recreation		-	1,000	1,000	-	174	333	(160)	-48% 1,000
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		<b>61,941</b>	<b>34,601</b>	<b>34,601</b>	<b>2,752</b>	<b>9,162</b>	<b>11,534</b>	<b>(2,371)</b>	<b>(0) 34,601</b>
<b>Total Capital Expenditure</b>		<b>62,335</b>	<b>36,361</b>	<b>36,361</b>	<b>3,165</b>	<b>9,575</b>	<b>12,120</b>	<b>(2,545)</b>	<b>(0) 36,361</b>

For the reporting month, the municipality has spent **R3.2 million** on capital expenditure with includes funding from both National Government and Internally generated income, and the year-to-date actual amounts to **R9.6 million** which is still **21%** less than the projected actual budget that amounts to **R12.1 million**.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M04 October

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>						
<b>Cash and cash equivalents</b>		1,414	(60,742)	(60,742)	591	(60,742)
<b>Trade and other receivables from exchange transactions</b>		(30,730)	20,262	20,262	(26,352)	20,262
<b>Receivables from non-exchange transactions</b>		16,114	14,699	14,699	17,112	14,699
Current portion of non-current receivables		6	121	121	(58)	121
Inventory		71,297	50,562	50,562	70,216	50,562
VAT		(1,795)	(1,270)	(1,270)	(1,796)	(1,270)
Other current assets						
<b>Total current assets</b>		<b>56,306</b>	<b>23,633</b>	<b>23,633</b>	<b>59,713</b>	<b>23,633</b>
<b>Non current assets</b>						
<b>Investments</b>						
Investment property		21,079	24,868	24,868	21,079	24,868
Property, plant and equipment		436,542	489,691	489,691	440,173	489,691
Biological assets						
<b>Living and non-living resources</b>						
<b>Heritage assets</b>		371	371	371	371	371
Intangible assets		1,831	213	213	1,831	213
<b>Trade and other receivables from exchange transactions</b>						
<b>Non-current receivables from non-exchange transactions</b>		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>463,455</b>	<b>515,142</b>
<b>TOTAL ASSETS</b>		<b>516,129</b>	<b>538,775</b>	<b>538,775</b>	<b>523,167</b>	<b>538,775</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
<b>Bank overdraft</b>		–	–	–	–	–
<b>Financial liabilities</b>		–	–	–	–	–
Consumer deposits		1,358	1,334	1,334	1,376	1,334
<b>Trade and other payables from exchange transactions</b>		299,749	266,511	266,511	275,896	266,511
<b>Trade and other payables from non-exchange transactions</b>		1,451	9,019	9,019	24,086	9,019
Provision		10,167	8,837	8,837	10,076	8,837
<b>VAT</b>		28,589	20,731	20,731	30,083	20,731
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>341,313</b>	<b>306,432</b>	<b>306,432</b>	<b>341,517</b>	<b>306,432</b>
<b>Non current liabilities</b>						
<b>Financial liabilities</b>		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>348,318</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>174,849</b>	<b>224,403</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
<b>Accumulated surplus/(deficit)</b>		189,696	224,403	224,403	174,849	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>174,849</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 October 2025, the municipality recorded total assets of **R523.2 million** which includes **R59.7 million** and **R463.5 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 October 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of **-R9.2 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 October 2025, the municipality recorded **R440.2 million** for Property Plant and Equipment, which represents **84%** 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 **R440.2 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 October 2025. As at the end October 2025, the municipality recorded total liabilities of **R348.3 million** which is **R341.5 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 **0.17**, which is current assets divided by current liabilities (**59 713/341 517**). 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 - M04 October

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 068	9 150	9 150	1 035	5 333	3 050	2 283	75%	9 150
Service charges		20 156	25 207	25 207	2 102	7 307	8 402	(1 095)	-13%	25 207
Other revenue		58 431	2 865	2 959	3 057	7 369	986	6 383	647%	2 865
Transfers and Subsidies - Operational		69 243	76 862	76 862	1 173	33 566	25 621	7 946	31%	76 862
Transfers and Subsidies - Capital		72 545	32 601	32 601	3 000	18 157	10 867	7 290	67%	32 601
Interest		790	20 319	20 319	101	570	6 773	(6 203)	-92%	20 319
Dividends							–	–		
<b>Payments</b>										
Suppliers and employees		(131 302)	(142 952)	(140 411)	(8 054)	(33 023)	(46 804)	(13 780)	29%	(142 952)
Interest		–	(600)	(600)	–	–	(200)	(200)	100%	(600)
Transfers and Subsidies								–		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>94 931</b>	<b>23 452</b>	<b>26 087</b>	<b>2 414</b>	<b>39 280</b>	<b>8 696</b>	<b>(30 584)</b>	<b>-352%</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)	(2 880)	(10 009)	(12 025)	(2 016)	17%	(36 076)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(62 636)</b>	<b>(36 076)</b>	<b>(36 076)</b>	<b>(2 880)</b>	<b>(10 009)</b>	<b>(12 025)</b>	<b>(2 016)</b>	<b>17%</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	2	18	8	10	118%	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>2</b>	<b>18</b>	<b>8</b>	<b>(10)</b>	<b>-118%</b>	<b>25</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>32 334</b>	<b>(12 598)</b>	<b>(9 964)</b>	<b>(463)</b>	<b>29 289</b>	<b>(3 321)</b>			<b>(12 598)</b>
Cash/cash equivalents at beginning:		1 104	1 104	1 104	15 100	1 414	1 104			1 414
Cash/cash equivalents at month/year end:		33 438	(11 494)	(8 859)	14 636	30 703	(2 217)			(11 185)

Table C7 presents details pertaining to cash flow performance. As at end of October 2025, the net cash inflow from operating activities amounts to **R2.4 million** which entails of; Property rate which municipality collected **R1 million**, Service Charges which includes Water, Electricity, Refuse and Sanitation and municipality collected **R2.1 million** for the month. It is worth noting that the municipality billed and collected the following for services charges for the month of October:

- Electricity serviced billed **R1.6 million** and collected **R1.9 million**.
- Water services billed **R422 thousand** and collected **R112 thousand**.
- Waste- Water billed **R805 thousand** and collected **R40 thousand**
- Waste billed **R600 thousand** and collected **R91 thousand**.

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

Movement and cash outflow from financing activities amounts **R2 thousand**, which result to the net decrease in cash held of **- R463 thousand**, cash and cash equivalent at the beginning of **R15 million** and cash and cash equivalent /month end amounts to **R14.6 million**.

## Part 2: Supporting Documentation

### 6. Debtors Analysis

The outstanding debtors as of 30 September 2025 amounts to **R493.4 million** which shows increase of **R4 million** in debtors' book when compared to 31<sup>st</sup> October 2025 outstanding debtors which amounted to **R497.4 million**. The largest outstanding amount owed to the municipality is coming from households; this category owes **R459.5 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 **13%** which increased to **35%** 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 - M04 October

Description	NT Code	Budget Year 2025/26									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
<b>R thousands</b>											
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	502	408	378	381	364	343	2,572	71,202	76,151	74,863
Trade and Other Receivables from Exchange Transactions - Electricity	1300	642	304	277	269	140	141	742	27,338	29,853	28,630
Receivables from Non-exchange Transactions - Property Rates	1400	1,086	1,046	956	947	890	804	4,440	53,990	64,159	61,071
Receivables from Exchange Transactions - Waste Water Management	1500	920	916	908	902	838	835	5,094	69,921	80,333	77,589
Receivables from Exchange Transactions - Waste Management	1600	680	662	651	644	601	606	3,576	48,069	55,489	53,496
Receivables from Exchange Transactions - Property Rental Debtors	1700									—	—
Interest on Arrear Debtor Accounts	1810	2,506	2,503	2,456	2,467	2,655	2,481	14,370	157,463	186,901	179,436
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									—	—
Other	1900	88	105	42	35	43	43	231	3,922	4,509	4,274
<b>Total By Income Source</b>	<b>2000</b>	<b>6,425</b>	<b>5,944</b>	<b>5,668</b>	<b>5,646</b>	<b>5,531</b>	<b>5,252</b>	<b>31,025</b>	<b>431,905</b>	<b>497,395</b>	<b>479,359</b>
<b>September Totals</b>		<b>6,576</b>	<b>5,941</b>	<b>5,969</b>	<b>5,682</b>	<b>5,455</b>	<b>5,265</b>	<b>31,022</b>	<b>427,478</b>	<b>493,388</b>	<b>474,902</b>
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	328	273	260	247	241	214	1,114	3,805	6,483	5,622
Commercial	2300	792	441	395	429	308	295	1,624	24,551	28,834	27,207
Households	2400	5,241	5,206	4,986	4,948	4,952	4,713	28,103	401,355	459,505	444,071
Other	2500	63	24	27	22	29	29	185	2,194	2,573	2,459
<b>Total By Customer Group</b>	<b>2600</b>	<b>6,425</b>	<b>5,944</b>	<b>5,668</b>	<b>5,646</b>	<b>5,531</b>	<b>5,252</b>	<b>31,025</b>	<b>431,905</b>	<b>497,395</b>	<b>479,359</b>

## 6.1 Top 100 Debtors: Commercial

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
WARRENTON SUPER CHICKEN PTY LTD	71147.27	71060.36	70973.46	70895.47	74969.48	13806.85	13658.93	13474.72	17251.68	10349055.11	10766293.33
S SANRAL	16086.52	16086.52	16086.52	16086.52	17455.58	17455.58	17455.58	17455.58	17455.58	2960897.1	3112521.08
LM ERASMUS BOEDERY GRASBULT	6408.17	6401.24	6394.31	6388.12	6768.6	6761.88	6755.17	6748.46	6741.74	933970.1	993337.79
A TERWIN	9146.94	9097.8	9048.65	9003.75	8833.64	8784.93	8736.21	8687.5	8638.79	570994.86	650973.07
GM WESI	6735.1	6708.26	6681.41	6660.55	6535.75	2392.84	2356.64	2354.73	2358.82	523990.74	566586.84
CM AVENANT	5457.02	5437.91	5418.78	5401.11	5520.29	5400.19	5230.39	5060.55	4890.73	493620.01	541436.98
THABAZIBU F TRADING	4213.8	4204.31	4194.81	4142.13	9430.37	7673.96	6070.84	6462.75	6936.18	435037.5	488366.65
A SPOORNET	1594.81	1594.81	1594.81	1594.81	1730.54	1730.54	1730.54	1730.54	1730.54	438765.76	453797.7
LI KGWAPI	7723.16	7726.13	7729.12	7735.88	7607.29	7561.52	7515.73	7426.18	7384.54	340790.78	409200.33
CENTENNIAL TRADING CO 114 PTY LTD	4772.79	4748.88	4724.95	4703.22	4620.64	4597.12	4573.55	4549.97	4526.4	337975.38	379792.9
GD LANDRY	3336.08	3320.58	3305.07	3290.67	3296.93	3281.36	3265.73	3250.1	3234.47	291611.96	321192.95
TRANSKA RESORT	1448.31	1448.31	1448.31	1448.31	1517.57	1517.57	1517.57	1517.57	1517.57	304158.76	317809.85
HM AVENANT	4022.64	4004.28	3985.89	3969.07	3942.9	3924.64	3906.39	3888.14	3869.87	279846.89	315360.71
ED COETZEE	3109.4	3094.69	3079.97	3066.54	3054.38	3039.86	3025.29	3010.71	2996.13	254798.4	282275.37
SPAR WARRENTON	54962.24	59971.36	50510.89	97115.28	8692.55	0	0	0	0	0	271252.32
KI HAARHOFF	4140.24	4116.44	4092.64	4070.71	4147.08	4123.34	4099.53	4075.72	4051.92	226217.83	263135.44
THUSANANG MARK	2585.02	2573.59	2562.14	2551.56	2556.08	2544.67	2533.21	2521.75	2510.28	239055.31	261993.61
J ABRAHAM	3731.04	3711.94	3692.82	3675.26	3641.82	3429.14	3369.87	3310.6	3251.31	224468.26	256282.06
NJ MOCHANE	3288.48	3271.28	3254.06	3238.17	3201.8	3184.55	3167.3	3150.06	3132.8	224951.91	253840.41
E MARAKARELO	2834.92	2821.11	2807.32	2794.63	2775.36	2761.64	2747.85	2734.08	2720.3	218458.31	243455.52
SS & VK KOTE	2433.05	2422.26	2411.45	2401.3	2420.82	2409.87	2398.87	2387.87	2376.87	220190.71	241853.07
JF DE BEER	3638.55	3617.86	3597.18	3578.42	3486.87	3466.51	3446.15	3425.79	3405.43	200320.66	231982.42
SEEKOEL ( LETAMO TAVERN)	2425.64	2414.74	2403.83	2393.82	2371.2	2360.34	2349.49	2338.64	2327.78	201846.81	223232.29
BURNE-A-TOWEL PTY LTD	2248.39	2238.47	2228.55	2219.64	2183.2	2173.53	2163.87	2154.21	2144.55	201335.42	221089.83
JC HUMAN	2825.24	2810.42	2795.59	2782.24	2698.33	2683.86	2669.38	2654.9	2640.43	189726.12	214286.51
J CINDI	3705.48	3684.44	3663.4	3643.88	3582.92	3603.78	3035.13	3006.46	2977.8	182443.76	212807.05
R RETSWELELE FUNERALS	3010.45	2994.61	2978.78	2964.1	2923.75	2907.9	2891.96	2876.05	2860.13	178186.83	204594.56
TMS PADISHO	2045.64	2036.54	2027.43	2018.99	2022.67	2013.57	2004.42	1995.28	1986.12	183591.61	201742.27
SEED OF LIFE INVESTMENTS (PTY LTD)	3548.02	3526.69	3505.36	3485.84	3385.95	3364.77	3343.59	3322.41	3301.23	164196.9	194980.76
KOMARIN KAFE (OLIPHANT GGO)	2517.03	2503.6	2490.16	2478.01	2428.26	2415.13	2401.94	2388.75	2375.57	171211.85	193210.3
BLACK GINGER 489 PTY LTD	12084.77	11980.08	11875.4	11779.45	10875.15	10717.04	10666.92	11508.11	11404	87365.07	190309.99
A WELDECHERKOS(DANIELS)	1449.68	2211.99	2413.57	3286.29	2624.58	1764.41	2416.83	2314.78	2152.33	160690.52	181324.98
AP MATSHA	1743.12	1735.3	1727.47	1720.21	1721.79	1713.89	1706.01	1698.14	1690.25	157646.15	173102.33
M MANAGER	516.57	516.57	516.57	516.57	560.53	560.53	560.53	560.53	560.53	167537.74	172406.67
PAV BURGER	9057.3	8980.33	9071.06	9032.68	5149.49	5107.84	5066.2	5059.96	5089.26	110703.89	172318.01
O OLIPHANT (MADISO SENTRA)	2050.08	2039.16	2028.26	2018.27	1963.66	1952.8	1941.95	1931.1	1920.25	145768.42	163613.95
JC HUMAN	156.79	156.79	156.79	156.79	170.14	170.14	170.14	170.14	170.14	157487.29	158965.15
MW SEEKOEL	1487.63	1481.74	1475.83	1470.16	1501.55	1495.4	1489.26	1483.12	1476.97	144449.91	157811.57
NEOTEI(4800224455)	14488.15	6632.78	5255.3	9499.68	1542.47	5394.58	4348.94	4848.53	4070.09	85604.74	141685.26
WARRENTON SLAGHUIS	2382.01	2386.96	2392.48	2398.47	2392.51	1208.35	1206.79	1188.44	744.96	119429.01	135729.98
AH ABRAHAM	3702.73	3676.59	3650.43	3626.36	3461.07	3435.01	3408.9	3382.77	3356.65	102196.83	133897.34
PAV BURGER	3126.92	3105.81	3140.84	3121.65	2987.06	2966.23	2945.41	2927.67	2943.07	103267.98	130532.64
M LESABE	1719.31	1710.36	1701.4	1693.3	1663.68	1564.89	1646.1	1637.31	1628.52	114476.73	12951.6
CE COETZEE	1381.84	1375.44	1369.05	1363.29	1352.09	1345.9	1339.66	1333.41	1327.16	117337.31	129925.15
NS DIKGETSI	1990.05	1979.24	1968.42	1958.29	1940.11	1929.17	1918.16	1907.16	1896.16	111769.13	129255.89
BS KGOSIANG	1469.67	1462.74	1455.81	1449.62	1408.8	1403.09	1396.38	1389.66	1382.95	114874.29	127694.01
PJ MALAN	1257.23	1251.9	1246.57	1241.88	1230.83	1225.74	1220.65	1215.56	1210.47	116490.71	127591.54
TF DLAMINI (PROK)	1272.8	1266.9	1261	1255.34	1268.42	1262.28	1256.13	1250	1243.85	115757.81	127094.53
N L ROUX	1095.44	1091.47	1087.49	1083.67	1112.73	1108.59	1104.45	1100.31	1096.17	114690.96	124571.28
DP MANOPOLE	1589.59	1581.27	1572.95	1565.49	1531.19	1523.16	1515.06	1506.96	1498.86	109830.35	123714.88
VILJOEN	1596.91	1588.39	1579.86	1572.18	1536.43	1528.1	1519.77	1511.44	1503.11	103548.52	117484.71
SON JOHN'S REVELATION CHURCH OF SA	1649.16	1641.12	1632.23	1624	1597.12	1589.11	1581.12	1572.21	1564.2	101639.67	116089.94
MI MAJANE & H/A KGATELOPELE	1349.75	1343.14	1336.53	1330.56	1314.54	1308.06	1301.58	1295.11	1288.63	103580.08	115447.98
R SPAGEN	933.16	929.83	926.48	923.28	948.86	945.38	941.92	938.45	934.97	103276.39	111698.72
V VAN DEN BERG	1970.42	1959.51	1948.61	1938.61	1877.22	1866.37	1855.51	1844.66	1833.81	94223.78	111318.5
ILIFU TRADING 240C C	742.74	740.17	737.6	735.14	756.95	754.28	751.61	748.94	746.27	102358.21	109071.91
M (INDIER SHOP) ABDUL	1228.23	1222.32	1216.42	1210.76	1220.04	1213.9	1207.76	1201.62	1198.14	96304.66	107223.85
DWT DAILY WHEEL AND TYRES (PTY) LTD	1977.86	2733.25	2927.9	3794.43	3012.78	2145.9	2791.61	2687.36	2036.23	80288.33	104395.65
TRANSNET LTD	1047.51	1042.88	1038.27	1034.12	1026.81	1022.37	1017.87	1013.38	1008.88	95117.72	104369.81
UNCLE SAM'S STORE (PROK)	826.11	823.54	820.97	818.51	847.41	844.74	842.06	839.39	836.72	95295.86	102795.31
S AHMED	1217.77	1211.87	1205.96	1200.3	1208.71	1202.56	1196.43	1190.28	1184.13	91195.17	102013.18
TRANSNET LTD	1057.92	1053.19	1048.47	1044.22	1036.76	1032.17	1027.55	1022.94	1018.32	92593.02	101934.56
BIGS ENGINEERING AND SUPPLY	1449.84	1442.91	1435.98	1429.79	1361.28	4277.07	1346.87	1446.96	1329.74	84535.15	100055.59
BV SOKUPHA	1898.57	1887.67	1876.76	1866.76	1799.26	1788.4	1777.55	1766.7	1755.85	83543.67	99961.19
TRANSNET LTD	1031.76	1027.14	1022.53	1018.38	1009.72	1005.29	1000.79	996.3	991.8	89375.5	98479.21
LP MOKITIMI	990.53	986.05	981.57	977.52	973.8	969.47	965.07	960.68	956.28	89158.04	97919.01
TELKOM SA LTD	97174.15	89.76	0	0	0	0	0	0	0	0	97263.91
JT MAKAME	1571.69	1563.4	1555.1	1547.16	1545.63	1485.78	1471.73	1457.65	1443.59	82908.52	96550.25
TRANSNET PROPERTY VAT 4720103177	1648.4	1638.9	1629.4	1620.75	1554.75	1545.37	1535.98	1526.59	1517.21	81438.6	95655.95

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
TRANSNET PROPERTY VAT 4720103177	989.87	985.46	981.06	977.02	977.78	973.38	968.99	964.61	960.23	85779.03	94557.43
ARE SEMELELENG CO-OPERATIVE LTD	1024.13	1020.16	1016.18	1012.37	1035.33	1031.2	1027.06	1022.92	1018.78	83518.5	92726.63
T VERMEULEN	1646.98	1637.17	1627.36	1618.41	1574.08	1564.36	1554.65	1544.93	1535.21	78254.83	92557.98
VAN ZYL (TCT SPARES) HK	1021.37	1017.39	1013.41	1009.59	1032.35	1028.21	1024.07	1019.92	1015.78	82855.05	92037.14
JJ BURGER	454.74	454.74	454.74	454.74	493.43	493.43	493.43	493.43	493.43	87305.91	91592.02
HM ALI	323.11	323.11	323.11	323.11	350.59	350.59	350.59	350.59	350.59	86609.81	89655.2
H KATHRADA	1788.66	1777.67	1775.22	1765.36	1669.02	1658.34	1647.64	1636.94	1630.88	72901.65	88251.38
D RANDALL	1861.25	1849.17	1837.09	1826.03	1752.86	1740.86	1728.86	1716.85	1704.84	71666.34	87684.15
KOPANO BAKERY	689.27	686.7	684.13	681.67	698.93	696.26	693.59	690.92	688.25	79507.33	85717.05
PAV BURGER	1368	1359.25	1382.92	1375.03	1320.35	1311.85	1303.29	1303.29	1311.85	71917.02	83952.85
HUA HUA RON INV (PTY LTD)_CLOTHING SHOP	915.26	911.28	907.31	903.49	917.21	913.07	908.93	904.8	900.65	75618.22	83800.22
A STAR CAFE	483.61	483.61	483.61	483.61	524.77	524.77	524.77	524.77	524.77	79024.95	83583.24
V VAN DEN BERG	345.33	345.33	345.33	345.33	374.7	374.7	374.7	374.7	374.7	80263.6	83518.42
EIH DANIELS	2166.7	2152.6	2138.49	2125.73	2005.85	1992.05	1999.44	1985.57	1971.73	64003.96	82542.12
TRANSNET LTD	952.34	947.88	943.44	939.39	925.93	921.51	917.09	912.7	908.29	71858.66	80227.23
BONANE ENTERPRIZES (PROK)	317.98	317.98	317.98	317.98	345.04	345.04	345.04	345.04	345.04	75626.66	78623.78
VLEIS PALEIS	293.25	293.25	293.25	293.25	318.21	318.21	318.21	318.21	318.21	75640.69	78404.74
BONANE ENTERPRIZES (PROK)	1253.27	1245.81	1238.35	1231.53	1198.74	1191.34	1183.94	1176.53	1169.13	66394.72	77283.36
NR ROSSOUW/ CJ VENTER	1218.19	1211.26	1204.33	1198.14	1136.91	1130.2	1123.48	1116.77	1110.05	65168.24	75617.57
4720103177 TRANSNET FREIGHT RAIL	72931.47	2660.94	0	0	0	0	0	0	0	0	75592.41
SEED OF LIFE INVESTMENTS (PTY LTD)	1180.22	1173.9	1167.56	1161.62	1152.83	1146.38	1139.93	1133.47	1127.01	64946.86	75329.78
BUZAPHI CONSTRUCTION PTY LTD	1265.76	1258.83	1251.9	1245.71	1188.54	1181.83	1175.11	1168.4	1161.69	63494.31	74392.08
CALVARY CHRISTIAN COMMUNITY CHURCH	266.1	266.1	266.1	266.1	288.73	288.73	288.73	288.73	288.73	70364.96	72873.01
TRANSNET LTD	691.1	688.17	685.24	682.63	679.78	676.93	674.1	671.26	668.43	66414.1	72531.74
D BOTHA	2781.04	2760.11	2739.18	2720.01	2540.92	2520.19	2499.4	2478.58	2457.78	48894.03	72391.24
D DITIRO TSAKA TRADING 6CC	1133.58	1127.67	1121.77	1116.1	1117.34	1111.2	1105.06	1098.91	1092.77	61697.78	71722.18
A TRANSNET PROPERTY VAT 4720103177	727.41	724.2	720.99	718.09	707.59	704.44	701.3	698.15	695.01	65016.43	71413.61
EXTRA JABULA STORE (PROK)EG	240.99	240.99	240.99	240.99	261.51	261.51	261.51	261.51	261.51	68459.01	70730.52
ID SEBUZO	823.15	819.16	815.19	811.38	817.25	813.11	808.96	804.82	800.69	61534.43	68848.14
DO CINDI	1095.66	1089.76	1083.85	1078.19	1076.19	1070.05	1063.92	1057.76	1051.62	58795.22	68462.22

## 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	12018.11	11986.8	11968.31	11939.28	12371.47	6370.36	6332.3	6307.35	6269.27	1331472.41	1417035.66
1011969	SS KOTE	4381.43	4377.06	4372.68	4362.46	5374.36	5363.23	5352.14	5341.05	5329.95	826935.2	871189.56
1000719	MM MOLOI	4474.59	4469.15	4465.39	4462.89	4746.89	4743.26	4737.77	4732.28	4726.79	725494.13	767053.14
1012096	IMC EASBY	11580.2	11507.63	11435.06	11368.56	11013.77	10941.65	10869.48	10797.32	10725.16	499290.67	599529.5
1012160	MATOPI GAME ENTERPRISES TRUST	10927.13	10859.54	10791.95	10730.12	10400.84	10333.74	10266.65	10199.55	10132.46	471393.87	566035.85
1003573	D.C DYKER	3331.84	3327.48	3323.11	3319.1	3511.64	3507.28	3502.93	3498.58	3494.24	484102.21	514918.41
1001684	MOTSHELE	2777.79	2777.67	2773.31	2769.31	2915.03	486.88	479.63	478.19	2903.47	479706.76	498068.04
1003911	MI MALGAS	3391.09	3326.74	3226.34	3562.78	3461.44	3820.12	3684.78	3336.78	3509.41	464946.2	496265.68
1014723	HC CLOETE	9435.08	9376.87	9318.66	9265.36	8989.3	8931.46	8873.62	8815.78	8757.94	410186.77	491950.84
1003773	LI VAN DER WESTHUIZEN	3121.79	3116.88	3111.96	3107.42	3279.86	3433.7	3445.73	3444.64	4843.08	453845.24	484750.3
1004132	D GEORGE	2606.19	2602.2	2598.23	2594.42	2752.04	2757.15	2753.01	2748.87	2744.73	449471.31	473628.15
1006176	A TSWELELOPELE COMMUNITY CR(VER	2358.04	2354.46	2350.86	2347.42	2490.12	2486.38	2482.65	2478.9	2475.16	437386.75	459210.74
1004435	OK THETHE	3180.48	3174.18	3167.88	3162.16	3305.61	676.51	664.1	661.94	655.75	431516.08	450164.69
1015802	AJ JORDAAN	8333.95	8282.56	8231.18	8184.27	7926	7875.1	7824.2	7773.3	7722.4	363843.18	435996.14
1001698	GR MARTIN	2446.53	2449.59	2444.14	2439.07	2550.84	2545.37	2539.88	2534.38	2528.9	412479.24	434957.94
1004530	KM MELATO	2818.44	2813.51	2808.6	2804.07	2952.13	2956.47	2951.56	2946.64	2941.73	406170.85	432164
1015035	G OLIPHANT	1991.26	1991.26	1991.26	1991.26	2160.73	2160.73	2160.73	2160.73	2160.73	387767.72	406536.41
1015157	A MMITSHANE	3015.3	3013.64	3011.97	3010.37	3240.08	3238.33	3236.6	3234.86	3233.13	356603.23	384837.51
1001202	E SWANEPOEL	2619.09	2612.68	2606.28	2600.35	2714.9	2708.54	2702.12	2695.71	2689.28	336085.02	360033.97
1001551	JM GRASS	3150.95	2735.16	2657.99	2717.4	2749.02	3084.8	2327.65	2808.96	2964.07	319767.41	344963.41
1011931	IVANCO INV PTY LTD	5147.59	5119.42	5091.25	5065.45	4981.88	4953.93	4925.93	4897.93	4869.93	298936.26	343989.57
1008607	JM KGOROYABOGO	2264.75	2261.16	2257.56	2254.11	2388.89	2385.14	2381.4	2377.67	2373.93	322876.03	343820.64
1016194	A TURNER	1525.43	1525.43	1525.43	1525.43	1655.24	1655.24	1655.24	1655.24	1655.24	329231.1	343609.02
1004603	I CARELSE	2352.72	2920.43	3815.97	2336.02	2451.45	2447.75	2720.21	2796.28	3147.24	313112.73	338100.8
1015052	JTF LEEUW	4673.89	4861.71	5728.22	7138.67	5248.23	6413.25	5302.21	8640.76	5903.94	281416.22	335327.1
1012870	S MAHLAOLA	1907.09	1905.43	1903.76	1902.16	2037.55	2035.82	2034.08	2032.34	2030.6	313571.51	331360.34
1011958	PE VAN ROOYEN	6074.79	6037.04	5999.29	5964.71	5783.42	5745.94	5708.42	5670.89	5633.37	277146.91	329764.78
1003521	BG MOKWA	2188	2183.28	2178.58	2174.27	2268.14	859.54	849.03	851.78	841.27	306257.47	320651.36

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
1008542	J MTHEMBU	0	0	0	0	0	0	0	0	0	320531.56	320531.56
1007654	MG KGOSIENG	1901.19	1897.24	1893.28	1889.51	1985.39	1981.29	1977.21	1973.13	1969.04	300227.05	317694.33
1007589	A JAKWA	1902.29	1898.23	1894.16	1890.28	1985.23	1980.97	1976.77	1972.58	1968.38	297661.83	315130.72
1004103	K.C MOJANAGA	1184.94	1184.94	1184.94	1184.94	1285.77	1285.77	1285.77	1285.77	1285.77	297829.09	308997.7
1002046	I GOLODA	2372.12	2165.63	2167.53	1971.56	25222.82	5049.91	3374.47	3579.52	3282.63	254482.69	303668.88
1006503	MONTSHABATHO (PROK) OJ	1368.94	1368.33	1367.72	1367.16	1473.27	1472.64	1472.03	1471.42	1470.8	290003.36	302835.67
1002958	JA VAN NIEKERK	2154.31	2148.01	2148.1	2151.25	2218.23	2221.65	2215.46	2228.48	2222.29	277996.99	299704.77
1007806	GS MOTLHALE	1958.92	1955.01	1951.12	1947.4	2048.73	2044.72	2040.69	2036.67	2032.63	280028.53	298044.42
1001833	J DIBAKWANE	1918.97	1914.36	2105.76	2103.15	2006.78	2194.75	2190.18	2185.61	2181.04	277739.18	296539.78
1016323	M COETZEE	1672.57	1672.57	1672.57	1814.9	1814.9	1814.9	1814.9	1814.9	1814.9	268199.27	283964.05
1003761	FIM PETERSEN	2549.87	2603.21	2352.04	2346.09	2551.28	2883.82	2829.57	3625.09	2690.52	256761.75	281193.24
1006262	D MEDUPE	1834.79	1830.88	1826.98	1823.27	1914.03	1910.02	1905.99	1901.97	1897.94	257892.31	274738.18
1006379	TM MARUMO	1185.51	1185.51	1184.68	1184.31	1276.75	1276.33	1275.92	1275.52	1275.11	261880.05	272999.28
1006254	SD MOCHANIE	2030.82	2023.98	2017.15	2010.56	2083.2	2076.07	2068.92	2061.78	2054.63	248345.76	266772.87
1008906	GC KOBOEKOE	1746.35	1742.76	1739.16	1735.72	1826.37	1822.63	1818.89	1815.16	1811.42	241599.88	257658.34
1009184	NM MAHAPA	1752.39	1748.5	1744.59	1740.88	1824.62	1820.61	1816.58	1812.55	1808.52	239097.19	255166.43
1004588	M SETLHODI	1801.22	1798	1799.07	1796.17	1877.44	545.49	539.23	532.98	526.73	243628.5	254844.83
1002759	JA VAN NIEKERK	2122	2111.75	2359.69	2393.37	2247.08	2238.5	2358.39	2480.36	2093.11	231913.11	252317.36
1003898	DJ RAPOO	1339.67	1338	1336.34	1334.73	1421.82	1420.07	1421.82	1420.07	1418.34	238991.16	251442.02
1011581	LP SAKU	2236.21	2238.33	2241.31	2244.76	2330	774.04	760.72	755.39	752.43	235127.2	249460.39
1015056	MH HUNT	2945.85	2959.14	2972.48	2956.99	3126.9	2962.58	3016.79	2963.76	2979.89	217923.78	244808.16
1009668	MI MATLE	1628.61	1626.24	1623.9	1621.66	1722.2	1719.76	1717.33	1714.91	1712.48	229573.58	244660.67
1005708	AAP VAN WYK	1900.49	1896.13	1891.76	1887.75	1958.47	1954.11	1949.77	1945.42	1941.07	226708.25	244033.22
1000886	ML VAN WYK	1498.71	1498.2	1497.68	1497.24	1600.66	1598.93	1597.18	1597.97	1597.49	227506.92	241490.98
1012871	S MAHLAOLA	1841.94	1836.71	1831.46	1826.61	1888.39	1883.1	1877.84	1872.57	1867.31	221246.32	237972.25
1004610	RM OLIPHANT (PROK)	950.26	949.75	949.24	948.74	1021.34	324.42	323.01	321.58	320.15	231098.66	237207.15
5002158	G NEL	0	0	0	0	0	0	0	0	0	236893.63	236893.63
1002678	CAD HESE	1606.44	1601.27	1596.1	1591.47	1622.5	1617.53	1612.5	1607.47	1602.44	221133.88	235591.6
1002952	JA VAN NIEKERK	3029.33	3009.34	3579.19	2980.66	2942.73	2909.95	2895.11	2880.26	2865.42	207665.71	234739.7
1007667	SB MOEKETSI	1518.1	1514.14	1510.18	1506.41	1569.71	1565.62	1561.53	1557.44	1553.36	220647.42	234503.91
1010015	F LOTSHE	1546.28	1543.91	1541.57	1539.33	1632.86	1630.44	1628	1625.58	1623.16	219489.04	233800.17
1011983	LJ JANSE VAN VUUREN	4058.35	4033.66	4008.98	3986.37	3874.6	3850.1	3825.57	3801.03	3776.5	195044.13	230259.29
1011999	RW ZIEGLER FAMILY TRUST	4392.48	4364.89	4337.31	4312.04	4175.53	4148.06	4120.64	4093.22	4065.8	191231.02	229240.99
1006649	KL SMOUS	1637.01	1632.24	1627.47	1622.91	1687.06	1682.17	1677.2	1672.26	1667.31	214287.45	229193.08
1009487	KG DIPHATSE	1585.52	1581.55	1577.6	1573.83	1642.85	1638.77	1634.68	1630.59	1626.51	214696.92	229188.82
1009220	N TYIWA	1597.42	1593.46	1589.51	1585.74	1655.77	1651.68	1647.6	1643.51	1639.42	212489.56	227093.67
1001939	PAVD BURGER	902.5	902.5	902.5	902.5	979.31	979.31	979.31	979.31	979.31	218233.22	226739.77
1012787	LTK MOKOROANE	1756.06	1753.16	1751.12	1748.62	1805.33	1804.48	1802.69	1797.21	1794.49	210708.47	226721.63
1007554	MOCUMI T2086/1997	1512.76	1508	1503.22	1498.66	1552.22	1547.33	1542.37	1537.43	1532.47	210357.16	224091.62
1007365	C KHUPISO	1437.64	1434.04	1430.45	1427	1491.36	1487.62	1483.88	1480.15	1476.41	210936.49	224085.03
1007749	M RATIKOANE	1496.69	1492.73	1488.77	1485	1546.46	1542.37	1538.29	1534.21	1530.12	209633.51	232288.15
1003694	U WYLBACH	4682.07	1871.24	1848.14	1918.71	1904.35	774.44	731.04	767.28	750.16	208031.87	223279.3
1005778	JP VAN STADEN	2194.47	2184.96	2175.45	2166.62	2182.24	2172.68	2163.09	2153.52	2143.94	200988.47	220252.44
1004620	PT DU PREEZ	4719.53	2748.94	2588.56	2461.42	2367.88	1340.67	2515.2	3723.34	4671.19	191582.47	218719.2
1016274	KA MLAMBO	2410.56	2457.16	2547.23	2390.11	2452	1071.33	1078.15	1124.56	1117.73	201508.02	218156.85
1011661	DL SEETELO	1071.55	1071.04	1070.52	1070.03	1152.95	1152.41	1151.88	1151.34	1150.81	207074.13	217116.66
1012307	PROVINCIAL GOVERNMENT OF NORTHERN C	3407.12	3387.09	3367.06	3348.71	3268.53	3248.62	3228.7	3208.78	3188.87	185874.69	215528.17
1003748	T KHANYEZA	1842.85	1852.19	1861.53	1871.38	1936.24	715.68	753.2	226.17	0	203783.96	214843.2
1008024	PK MOTSEOKAE	1381.26	1377.36	1373.46	1369.73	1421.91	1417.89	1413.86	1409.84	1405.8	201972.93	214544.04
1003334	T BODIGELO	2561.44	3065.09	2180.97	2255.37	3094.33	2082.61	1963.05	3304.24	4034.79	189559.13	214101.02
1006811	LM DLAMINI	1510.42	1506.14	1501.87	1497.78	1557.2	1552.77	1548.33	1543.91	1539.48	199946.2	213704.1
1002419	M LERATONG CASH & CARRY M	1650.33	1649.83	1657.1	1663.61	1673.26	1684.71	1677.82	1670.95	1670.33	195539.83	210537.77
1012275	AGRIVAN FARMING PTY LTD	3860.67	3837.22	3813.77	3792.45	3670.48	3647.34	3624.2	3601.07	3577.93	176959.38	210384.51
1200546	CHS VENTER	0	0	0	0	0	1746.56	1829.97	1825.62	1821.27	201981.26	209204.68
1016608	AJP WILLERS	1083.58	1083.58	1083.58	1083.58	1175.79	1175.79	1175.79	1175.79	1175.79	196186.19	206399.46
1012114	CONGREGATION OF THE SISTERS OF NAZARE	4067.63	4041.8	4015.97	3992.29	3861.86	3836.13	3810.44	3784.75	3759.07	168403.57	203573.51
1006152	GS NIEUWOUDT	1456.33	1450.78	1445.22	1440.32	1433.83	1428.57	1423.25	1417.93	1412.61	190319.54	203228.38
1003722	PJ TSIKWE	1925.06	1919.83	1878.09	1913.79	1930.19	1356.56	1072.13	7864.19	159218.89	167390.01	203171.74
1008027	J NDUMILE	1376.96	1372.96	1368.94	1365.12	1415.86	1411.7	1407.55	1403.42	1399.27	189754.63	202276.41
1006426	MM CINDI	1229.23	1225.64	1222.04	1218.59	1265.22	1261.48	1257.74	1254.01	1250.27	190767.08	201951.3
1200228	MA PHETLHU	0	0	0	0	0	0	0	0	0	201780.93	201780.93
1015057	LI DE LA REY IMMANUEL GASTEHUIS	3045.72	3029.61	3013.5	2998.74	2957.09	2941.06	2925.05	2909.03	2893.02	174822.76	201535.58
1008306	M M MOEKETSI	1412.91	1408.94	1404.99	1401.22	1455.57	1451.47	1447.39	1443.31	1439.22	188184.8	201049.82
1002734	WVF BERGH	823.52	823.52	823.52	823.52	893.61	893.61	893.61	893.61	893.61	192899.14	200661.27
1006736	HO KGADIETE	1338.71	1334.69	1330.69	1326.86	1374.35	1370.18	1366.04	1361.9	1357.76	188263.65	200424.83
1003689	J KUBOKEAE	1593.84	1589.14	1584.44	1580.11	1626.04	1626.03	1621.34	1616.66	1611.99	185973.86	200423.45
1007434	SE MOTSHABI	1275.18	1271.23	1267.27	1263.5	1306.1	1302.01	1297.92	1293.84	1289.75	187829.75	199396.55
1003225	S SMITH	723.68	723.68	723.68	723.68	785.27	785.27	785.27	785.27	785.27	192271.66	199092.73</

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

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS BAL	CONSOLIDATED BALANCE
1014691	NATIONAL GOVERNMENT OF RSA	68326.3	67698.17	67070.04	80831.59	97386.92	96762.25	96137.58	95512.91	94888.24	630623.36	1395237.36
1014741	LAERSKOOL HARTSVALLEI	26101.36	25940.81	25780.26	25633.15	24887.77	24728.13	24568.49	24408.85	24249.22	1134864.55	1361162.59
1012475	DEPARTMENT OF EDUCATION	1533.82	1533.82	1533.82	1533.82	1664.35	1664.35	1664.35	1664.35	1664.35	303464.84	317921.87
1012112	NATIONAL GOVERNMENT OF RSA	5266.16	5234.21	5202.26	5173	5029.49	4997.7	4965.95	4934.19	4902.44	257503.57	303208.97
1004763	WARRENVALE COMBINED SCHOOL	33963.9	24704.23	18645.37	7955.27	7728.16	7850.62	7878.7	7749.98	15691.6	139119.76	271287.59
1006861	PUBLIC WORK ROADS	1386.98	1386.98	1386.98	1386.98	1505.02	1505.02	1505.02	1505.02	1505.02	252777.81	265850.83
1000041	PRIVATE HOSPITAL - WARRENTON TRUST	1165.61	1165.61	1165.61	1165.61	1264.81	1264.81	1264.81	1264.81	1264.81	248089.57	259076.06
1006529	TLHATLOGANG PRIM SCHOOL/	5524.86	5491.3	5457.74	5425.57	5354.6	5319.69	5284.79	5249.88	5214.97	195965	244288.4
1000839	HOERSKOOL	8801.66	8738.29	8711.77	8685.1	8365.3	8346.08	8280.66	8215.22	8568.61	119575.41	196288.1
1008271	ROLIHLAHLA PRIMARY SCHOOL	4531.35	4503.55	4475.72	4449.05	4386.13	4394.72	4365.78	4336.84	4307.91	153021.11	192772.16
1000842	PROVINCIAL GOVERNMENT OF THE NC	12040.48	11935.58	11830.68	11734.73	10803	10698.89	10594.78	10490.67	10386.55	66498.8	167014.16
1000835	LAERSKOOL WARRENTON	16608.58	6452.87	6406.88	6409.57	12665.4	13351.9	12384.49	17707.41	17893.86	49851.52	159732.48
1012802	DEPT WELSYN	4167.28	5522.77	9089.47	10640.95	5812.66	4696.83	10071.28	25368.84	24960.38	27284.65	127615.11
1015123	STREEKVERTEENWOORDIGER	18690.56	20867.68	26640.56	33816.79	6393.22	6378.44	6295.75	895.83	0	0	119978.83
1012418	SJIBBOLET TRUST	1814.71	1804.25	1793.8	1784.23	1745.17	1734.78	1724.39	1714	1703.6	100900.3	116719.23
1012801	PUBLIC WORKS	1305.28	1298.99	1292.7	1286.85	1275.82	1269.48	1263.12	1256.78	1250.44	90003.01	101502.47
1006532	DEPT VAN ONDERWYS	470.36	470.36	470.36	470.36	510.39	510.39	510.39	510.39	510.39	85727.18	90160.57
1012301	DEPARTMENT OF LAND AFFAIRS	1207.49	1200.52	1193.55	1187.17	1160.93	1154	1147.08	1140.15	1133.22	68484.04	79008.15
1011962	DEPARTMENT OF LAND AFFAIRS	1198.85	1191.88	1184.91	1178.53	1151.55	1144.63	1137.7	1130.77	1123.84	66072.2	76514.86
1000840	HOERSKOOL SPORTELVELDE	20970.63	6779.12	1506.58	1515.02	1413.94	1406.13	1364.19	1409.38	1387.53	33988.49	71741.01
1002455	STREEKVERTEENWOORDIGER	12371.32	5633.09	14392.75	22604.51	2373.54	2318.29	2066.49	1741.82	1088.82	66657.12	12257.51
1011959	DEPARTMENT OF LAND AFFAIRS	776.45	772.08	767.72	763.73	748.45	744.12	739.79	735.46	731.13	46859.25	53638.18
1015121	PUBLIC WORKS	15538.85	15861.89	18068.11	0	0	0	0	0	0	0	49468.85
1012215	ANMAR TRUST	773.16	768.51	763.85	759.59	738.37	733.79	729.17	724.56	719.94	38825.52	45536.46
1012270	JH NELSON	876.17	870.64	865.11	860.06	830.74	825.3	819.81	814.33	808.84	36958.11	44529.11
1002005	STREEKVERTEENWOORDIGER	16053.45	4836	2887.92	1407.5	1300.91	1216.21	825.9	825.9	765.71	3032.37	33151.87
1004451	REPUBLIC VAN SUID-AFRIKA	136.40	136.40	136.40	136.40	148.07	148.07	148.07	148.07	148.07	28659.68	29451.85
1014591	NATIONAL GOVERNMENT OF THE RSA	2084.25	2073.73	2004.03	1825.53	18228.83	1657.17	0	0	0	0	2776.23
1002044	NATIONAL GOVERNMENT OF RSA	10752.74	10713.3	4027.64	0	0	0	0	0	0	0	2545.68
1003408	NATIONAL GOVERNMENT OF RSA	988.38	980.93	977.13	966.7	1285.56	1280.97	1274.85	1270.71	1266.57	12363.71	22655.51
1001720	NATIONAL GOVERNMENT OF RSA	9784.96	9755.2	3029.3	0	0	0	0	0	0	0	2257.46
1003999	PROVINCIAL GOVERNMENT OF THE NC	672.37	731	725.67	720.98	665.59	660.5	655.41	650.32	645.23	13471.71	19598.78
1003412	NATIONAL GOVERNMENT OF RSA	1069.33	1060.72	1052.1	1039.54	1456.57	1443	1437.05	1432.92	1428.78	5833.12	17253.13
1016985	PROVINCIAL GOVERNMENT OF THE NC	1105.26	1095.66	1086.06	989.5	9861.5	896.5	0	0	0	0	15034.48
1000520	DEPT GEESONDHEID (KHUTSENG KLINIEK)	3607.36	3537.58	5080.51	0	0	0	0	0	0	0	12225.45
1011964	DEPARTMENT OF LAND AFFAIRS	180.32	179.28	178.24	177.31	171.54	170.49	169.48	168.47	167.46	10286.57	11849.16
1012251	REPUBLIEK VAN SUID-AFRIKA	52.69	52.69	52.69	52.69	57.17	57.17	57.17	57.17	57.17	9826.05	10322.66
1004790	NATIONAL GOVERNMENT OF RSA	434.36	430.73	427.11	423.91	390.42	387.01	387.01	387.01	387.01	4983.01	8637.58
1006531	WARRENTON PUBLIEKE SKOOL	4200.15	4200.15	0	0	0	0	0	0	0	0	8400.3
1001642	NATIONAL GOVERNMENT OF RSA	3486.5	3391.52	103.67	0	0	0	0	0	0	0	6981.69
1006525	DIE STREEKVERTEENWOORDIGER	0	0	0	0	0	0	0	0	0	0	5837.58
1006860	MOGOMOTSI SEK SCHOOL	5015.75	0	0	0	0	0	0	0	0	0	5015.75
1002006	STREEKVERTEENWOORDIGER	646.85	657.37	652.1	647.23	598.1	592.81	587.53	448.51	10.56	26.38	4867.44
1015122	DIE STREEKVERTEENWOORDIGER	721.23	732.74	726.84	721.17	688.79	682.65	558.14	0	0	0	4831.56
1015125	STREEKVERTEENWOORDIGER	642.52	647.64	642.39	637.52	587.55	582.27	507.33	0	0	0	4247.22
1009342	DEPT GESONDHEID PHOLLONG KLINIEK	439.84	456.7	453.11	449.67	430.86	427.13	423.38	37.32	0	0	3118.01
1006530	PUBLIC WORK ROADS	4.21	4.21	4.21	4.21	4.57	4.57	4.57	4.57	4.57	1959.94	1999.63
1001849	PROVINCIAL GOVERNMENT OF THE NC	27.84	29.9	29.71	29.37	45.62	45.29	44.92	48.98	48.61	1454.06	1804.3
1012355	REPUBLIEK VAN SUID-AFRIKA	5.23	5.23	5.23	5.23	5.68	5.68	5.68	5.68	5.68	981.41	1030.73
1012113	NATIONAL GOVERNMENT OF RSA	4.57	4.55	4.53	4.53	3.04	3.03	3.03	3.03	3.03	535.47	568.81
1003428	NATIONAL GOVERNMENT OF RSA	259.29	0	0	0	0	0	0	0	0	0	259.29
1012332	REPUBLIEK VAN SUID-AFRIKA	0.88	0.88	0.88	0.88	0.95	0.95	0.95	0.95	0.95	169.91	178.18
1012364	REPUBLIEK VAN SUID-AFRIKA	0.42	0.42	0.42	0.42	0.46	0.46	0.46	0.46	0.46	99.69	103.67
1012365	REPUBLIEK VAN SUID-AFRIKA	0.42	0.42	0.42	0.42	0.46	0.46	0.46	0.46	0.46	99.69	103.67
1012121	NATIONAL GOVERNMENT OF RSA	2.86	2.84	2.81	2.79	2.26	2.2	2.17	2.17	0.44	0	20.54
1016980	SANRAL	1.96	1.94	1.92	1.9	2.28	0	0	0	0	0	10
1016981	SANRAL	1.96	1.94	1.92	1.9	2.28	0	0	0	0	0	10
1017010	REPUBLIC OF SOUTH AFRICA	1.94	1.92	1.9	1.9	0	0	0	0	0	0	7.66
1000500	DEPT BEHUISING & PLAASLIKE REG.	0	0	0	0	0	0	0	0	0	0	0
1000837	DEPT BEHUISING & PLAASLIKE REG.	0	0	0	0	0	0	0	0	0	0	0
1000857	DEPT BEHUISING & PLAASLIKE REG.	0	0	0	0	0	0	0	0	0	0	0
1012850	PRO CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0
5002090	WARRENTON HOSPITAL	0	0	0	0	0	0	0	0	0	0	0
1003427	NATIONAL GOVERNMENT OF RSA	0	0	0	0	0	0	0	0	0	0	-97.37
1001848	NATIONAL GOVERNMENT OF RSA	0	0	0	0	0	0	0	0	0	0	-1020.76
1012156	REPUBLIEK VAN SUID-AFRIKA	0	0	0	0	0	0	0	0	0	0	-2023.94
1006107	WARRENTON HOSPITAL	0	0	0	0	0	0	0	0	0	0	-5177.36
1000838	BUSLOOTS & SNOEKKAMERS	0	0	0	0	0	0	0	0	0	0	-12484.13
1012417	PROVINCIAL GOVERNMENT OF THE NC	0	0	0	0	0	0	0	0	0	0	-18977.78
1001677	PROVINCIAL GOVERNMENT OF THE NC	0	0	0	0	0	0	0	0	0	0	-33452.5
1012159	LAERSKOOL HARTSVALLEI	0	0	0	0	0	0	0	0	0	0	-35783
1012351	REPUBLIEK VAN SUID-AFRIKA	0	0	0	0	0	0	0	0	0	0	-40727.45
1012356	REPUBLIEK VAN SUID-AFRIKA	0	0	0	0	0	0	0	0	0	0	-60347.91
1012340	REPUBLIEK VAN SUID-AFRIKA	0	0	0	0	0	0	0	0	0	0	-94207.95
1012341	REPUBLIEK VAN SUID-AFRIKA	0	0	0	0	0	0	0	0	0	0	-116393.91
1012374	PROVINCIAL GOVERNMENT OF THE NC	0	0	0	0	0	0	0	0	0	0	-150908.75
1004764	NATIONAL GOVERNMENT OF RSA	0	0	0	0	0	0	0	0	0	0	-164852.95
1000841	PROVINCIAL GOVERNMENT OF THE NC	0	0	0	0	0	0	0	0	0	0	-181331.07
1012375	PROVINCIAL GOVERNMENT OF THE NC	0	0	0	0	0	0	0	0	0	0	-212658.85
1000836	PROVINCIAL GOVERNMENT OF THE NC	0	0	0	0	0	0	0	0	0	0	-375426.97

## 7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	NT Code	Budget Year 2025/26								Total
		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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	11,670	12,186	12,192	12,485	10,133	43,199	40,646	-	142,512
Bulk Water	0200	1,703	4,470	4,204	3,091	4,465	12,406	14,231	92,398	136,967
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	953	-	-	-	-	953
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	351	504	634	635	1,286	(220)	868	1,609	5,665
Auditor General	0800	309	345	671	619	432	424	554	323	3,676
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>14,033</b>	<b>17,505</b>	<b>17,700</b>	<b>17,783</b>	<b>16,315</b>	<b>55,809</b>	<b>56,299</b>	<b>94,329</b>	<b>289,773</b>

As of 31<sup>st</sup> October 2025, creditors ageing analysis had a balance of **R289.8 million**. This includes Eskom, VaalHarts water, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major reasons for a huge balance is non-payment of creditors because of cash constraints.

### 7.1 Top 10 Creditors

Creditors	Balance
BULK ELECTRICITY 8468618896	-R 142,512,078.13
VAALHARTS WATER	-R 136,966,986.63
AUDITOR GENERAL	-R 3,675,906.41
COMPENSATION COMM	-R 1,659,067.31
BUSINESS CONNEXION	-R 1,113,149.99
PENSION FUND	-R 952,896.42
SARS	-R 819,430.66
MEGA WATER CHEM	-R 480,872.50
NEP CONSULTING ENGINEERS PTY LTD	-R 277,080.72
SMEC	-R 262,538.79
<b>Total</b>	<b>-R 288,720,007.56</b>

## 8. Investment portfolio analysis

Below is a table that details the investments as of 31<sup>st</sup> October 2025.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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

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

## 9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		<b>69,243</b>	<b>70,612</b>	<b>70,612</b>	<b>–</b>	<b>30,950</b>	<b>23,537</b>	<b>7,413</b>	<b>31.5%</b>	<b>70,612</b>
Equitable Share		65,001	66,283	66,283	–	27,618	22,094	5,524	25.0%	66,283
Expanded Public Works Programme Integrated Grant		1,242	1,329	1,329	–	332	443	(111)	-25.1%	1,329
Local Government Financial Management Grant		3,000	3,000	3,000	–	3,000	1,000	2,000	200.0%	3,000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		<b>–</b>	<b>1,500</b>	<b>1,500</b>	<b>548</b>	<b>961</b>	<b>500</b>	<b>461</b>	<b>92.2%</b>	<b>1,500</b>
Capacity Building and Other Grants		–	1,500	1,500	548	961	500	461	92.2%	1,500
Other transfers and grants [insert description]										
<b>District Municipality:</b>		<b>2,948</b>	<b>3,500</b>	<b>3,500</b>	<b>–</b>	<b>1,030</b>	<b>1,167</b>	<b>(136)</b>	<b>-11.7%</b>	<b>3,500</b>
Specify (Add grant description)		2,948	3,500	3,500	–	1,030	1,167	(136)	-11.7%	3,500
<b>Other grant providers:</b>		<b>1,239</b>	<b>1,250</b>	<b>1,250</b>	<b>625</b>	<b>625</b>	<b>417</b>	<b>208</b>	<b>50.0%</b>	<b>1,250</b>
Education Training and Development Practices SETA		65	–	–	–	–	–	–	–	–
National Library South Africa		1,174	–	–	625	625	–	625	–	–
Northern Cape Arts and Cultural		–	1,250	1,250	–	–	417	(417)	-100.0%	1,250
Post Retirement Benefit		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	<b>73,429</b>	<b>76,862</b>	<b>76,862</b>	<b>1,173</b>	<b>33,566</b>	<b>25,621</b>	<b>7,946</b>	<b>31.0%</b>	<b>76,862</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		<b>71,924</b>	<b>32,601</b>	<b>32,601</b>	<b>3,000</b>	<b>18,157</b>	<b>10,867</b>	<b>7,290</b>	<b>67.1%</b>	<b>32,601</b>
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		22,197	12,641	12,641	–	3,000	4,214	(1,214)	-28.8%	12,641
Regional Bulk Infrastructure Grant		25,306	9,960	9,960	–	7,157	3,320	3,837	115.6%	9,960
Water Services Infrastructure Grant		24,421	10,000	10,000	3,000	8,000	3,333	4,667	140.0%	10,000
<b>Provincial Government:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]										
<b>District Municipality:</b>		<b>2,252</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Specify (Add grant description)		2,252	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	<b>74,176</b>	<b>32,601</b>	<b>32,601</b>	<b>3,000</b>	<b>18,157</b>	<b>10,867</b>	<b>7,290</b>	<b>67.1%</b>	<b>32,601</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>147,605</b>	<b>109,463</b>	<b>109,463</b>	<b>4,173</b>	<b>51,724</b>	<b>36,488</b>	<b>15,236</b>	<b>41.8%</b>	<b>109,463</b>

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

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

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<u>Grants and Subsidies</u>						
<u>Operational</u>						
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	731,016.01	731,016.01	597,983.99	55%
Local Government Financial Management Grant	3,000,000.00	3,000,000.00	306,690.31	316,995.93	2,683,004.07	11%
<i>Capacity Building and Other Grants</i>	1,500,000.00	960,776.84	-	-	1,500,000.00	0%
<i>FBDM (Operational)</i>	3,500,000.00	1,030,480.00	1,836,300.00	1,961,745.00	1,538,255.00	56%
<i>Northern Cape Arts and Cultural</i>	1,250,000.00	625,000.00	374,076.64	377,001.64	872,998.36	30%
<b>Sub-Total</b>	<b>76,862,000.00</b>	<b>33,566,256.84</b>	<b>30,866,082.96</b>	<b>31,004,758.58</b>	<b>45,857,241.42</b>	<b>40%</b>
<u>Capital</u>						
Municipal Infrastructure Grant	12,641,000.00	3,000,000.00	-	-	12,641,000.00	0%
Water Services Infrastructure Grant	10,000,000.00	8,000,000.00	4,390,819.79	5,633,526.61	4,366,473.39	70%
Regional Bulk Infrastructure Grant	9,960,000.00	7,157,407.27	4,281,529.46	4,923,758.88	5,036,241.12	69%
<b>Sub-Total</b>	<b>32,601,000.00</b>	<b>18,157,407.27</b>	<b>8,672,349.25</b>	<b>10,557,285.49</b>	<b>22,043,714.51</b>	<b>58%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>109,463,000.00</b>	<b>51,723,664.11</b>	<b>39,538,432.21</b>	<b>41,562,044.06</b>	<b>67,900,955.94</b>	<b>80%</b>

It can then be noted that a total of **R51.7 million** was received to date for both operational and capital grants, from the total received **R41.6** (VAT Inc) is committed or spent to date which translates into **80%** spent on grants and subsidies on both Conditional and Unconditional Grants when compared to the funds received to date.

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

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

Municipality needs to improve on spending on the following Grant

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

This shows that the municipality will not 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 - M04 October

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)		1	A	B	C					D
Basic Salaries and Wages			3,615	3,563	3,563	294	1,176	1,188	(11)	-1%
Pension and UIF Contributions			517	535	535	44	176	178	(2)	-1%
Medical Aid Contributions			82	78	78	8	33	26	7	28%
Motor Vehicle Allowance									-	
Cellphone Allowance			480	509	509	42	169	170	(1)	0%
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			584	585	585	49	194	195	(1)	0%
<b>Sub Total - Councillors</b>			<b>5,278</b>	<b>5,270</b>	<b>5,270</b>	<b>437</b>	<b>1,749</b>	<b>1,757</b>	<b>(7)</b>	<b>0%</b>
% increase		4		-0.2%	-0.2%					-0.2%
<b>Senior Managers of the Municipality</b>		3								
Basic Salaries and Wages			1,959	3,467	3,467	267	789	1,156	(367)	-32%
Pension and UIF Contributions			133	250	250	13	46	83	(37)	-45%
Medical Aid Contributions			71	136	136	8	32	45	(13)	-29%
Overtime									-	
Performance Bonus			112	264	264	-	-	88	(88)	-100%
Motor Vehicle Allowance			755	1,026	1,026	52	210	342	(132)	-39%
Cellphone Allowance			17	54	54	1	2	18	(16)	-91%
Housing Allowances			-	154	154	-	-	51	(51)	-100%
Other benefits and allowances			0	0	0	0	0	0	(0)	-37%
Payments in lieu of leave									-	
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations									-	
Entertainment									-	
Scarcity			83	165	165	7	27	55	(28)	-51%
Acting and post related allowance			106	106	106	-	18	35	(18)	-50%
In kind benefits			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>3,236</b>	<b>5,622</b>	<b>5,622</b>	<b>348</b>	<b>1,124</b>	<b>1,874</b>	<b>(750)</b>	<b>-40%</b>
% increase		4		73.7%	73.7%					73.7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			33,386	39,111	39,111	3,076	12,062	13,037	(975)	-7%
Pension and UIF Contributions			6,580	7,352	7,352	607	2,379	2,451	(72)	-3%
Medical Aid Contributions			2,547	2,815	2,815	224	877	938	(61)	-6%
Overtime			792	612	612	168	573	204	369	181%
Performance Bonus			2,850	3,688	3,688	53	104	1,229	(1,125)	-92%
Motor Vehicle Allowance			-	-	-	-	-	-	-	-
Cellphone Allowance			126	138	138	6	27	46	(19)	-41%
Housing Allowances			79	81	81	8	32	27	5	19%
Other benefits and allowances			428	428	428	35	146	143	4	3%
Payments in lieu of leave									-	
Long service awards			257	-	-	-	-	-	-	-
Post-retirement benefit obligations			695	-	-	-	-	-	-	-
Entertainment									-	
Scarcity			36	50	50	-	10	17	(7)	-43%
Acting and post related allowance			-	100	100	-	-	33	(33)	-100%
In kind benefits									-	-
<b>Sub Total - Other Municipal Staff</b>			<b>47,775</b>	<b>54,375</b>	<b>54,375</b>	<b>4,177</b>	<b>16,211</b>	<b>18,125</b>	<b>(1,914)</b>	<b>-11%</b>
% increase		4		13.8%	13.8%					13.8%
<b>Total Parent Municipality</b>			<b>56,289</b>	<b>65,267</b>	<b>65,267</b>	<b>4,962</b>	<b>19,084</b>	<b>21,756</b>	<b>(2,672)</b>	<b>-12%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>56,289</b>	<b>65,267</b>	<b>65,267</b>	<b>4,962</b>	<b>19,084</b>	<b>21,756</b>	<b>(2,672)</b>	<b>-12%</b>
% increase		4		16.0%	16.0%					16.0%
<b>TOTAL MANAGERS AND STAFF</b>			<b>51,011</b>	<b>59,997</b>	<b>59,997</b>	<b>4,525</b>	<b>17,334</b>	<b>19,999</b>	<b>(2,665)</b>	<b>-13%</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 **R5 million** from a total original budget of **R65.3 million**. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to **R19.1 million** which is **12%** below the projected budget for this current month when compared to our year-to-date budget which amounts to **R21.6 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 - M04 October

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	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	1 035	763	763	763	763	763	763	763	(1 520)	9 150	9 571	9 992	
Service charges - Electricity revenue		1 151	2 135	1 185	1 859	973	973	973	973	973	973	973	(1 466)	11 675	12 212	12 749	
Service charges - Water revenue		101	126	119	112	271	271	271	271	271	271	271	898	3 255	3 404	3 554	
Service charges - Waste Water Management		20	33	39	40	489	489	489	489	489	489	489	2 312	5 865	6 135	6 405	
Service charges - Waste Management		100	102	94	91	368	368	368	368	368	368	368	1 452	4 413	4 616	4 819	
Rental of facilities and equipment		—	—	—	—	27	27	27	27	27	27	27	134	321	336	351	
Interest earned - external investments		—	—	—	—	31	31	31	31	31	31	31	155	373	390	407	
Interest earned - outstanding debtors		14	388	67	101	1 662	1 662	1 662	1 662	1 662	1 662	1 662	7 740	19 946	20 864	21 782	
Transfers and Subsidies - Operational		28 061	4 332	—	1 173	6 405	6 405	6 405	6 405	6 405	6 405	6 405	(1 540)	76 862	70 668	73 820	
Other revenue		94	71	376	78	212	212	212	212	212	212	212	440	2 544	12 081	11 784	
<b>Cash Receipts by Source</b>		<b>31 777</b>	<b>8 885</b>	<b>2 245</b>	<b>4 490</b>	<b>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>8 605</b>	<b>134 404</b>	<b>140 277</b>	<b>145 663</b>	
<b>Other Cash Flows by Source</b>													—	—	—	—	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 328	4 239	3 590	3 000	2 717	2 717	2 717	2 717	2 717	2 717	2 717	(4 574)	32 601	33 434	35 691	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Dept/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	4 792	11 500	12 029	12 558	
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Decrease (increase) in non-current investments													—	—	—	—	
<b>Total Cash Receipts by Source</b>		<b>39 111</b>	<b>13 128</b>	<b>5 841</b>	<b>7 492</b>	<b>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>8 816</b>	<b>178 530</b>	<b>185 766</b>	<b>193 940</b>	
<b>Cash Payments by Type</b>													—	—	—	—	
Employee related costs		4 422	4 263	4 124	4 525	5 000	5 000	5 000	5 000	5 000	5 000	5 000	7 664	59 997	62 757	65 518	
Remuneration of councilors		438	438	438	437	439	439	439	439	439	439	439	447	5 270	5 513	5 755	
Interest		—	—	—	—	50	50	50	50	50	50	50	250	600	628	655	
Bulk purchases - Electricity		—	—	—	—	2 083	2 083	2 083	2 083	2 083	2 083	2 083	10 417	25 000	26 150	27 301	
Acquisitions - water & other inventory		1 844	856	1 029	804	292	292	292	292	292	292	292	(3 074)	3 500	3 661	3 822	
Contracted services		633	650	1 217	1 096	1 357	1 357	1 357	1 357	1 357	1 357	1 357	3 188	16 283	14 115	14 736	
Transfers and subsidies - other municipalities													—	—	—	—	
Transfers and subsidies - other		1 323	1 517	1 778	1 192	1 719	1 719	1 719	1 719	1 719	1 719	1 719	2 783	20 623	20 210	21 099	
<b>Cash Payments by Type</b>		<b>8 660</b>	<b>7 724</b>	<b>8 586</b>	<b>8 054</b>	<b>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>21 674</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	2 880	3 006	3 006	3 006	3 006	3 006	3 006	3 006	4 825	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	5 116	12 279	12 844	13 409	
<b>Total Cash Payments by Type</b>		<b>12 773</b>	<b>9 843</b>	<b>9 680</b>	<b>10 934</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>31 615</b>	<b>179 628</b>	<b>182 807</b>	<b>191 563</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>26 338</b>	<b>3 285</b>	<b>(3 839)</b>	<b>(3 442)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(92)</b>	<b>(22 800)</b>	<b>(1 098)</b>	<b>2 959</b>	<b>2 376</b>	
Cash/cash equivalents at the monthly/year beginning:		<b>1 414</b>	<b>27 751</b>	<b>31 037</b>	<b>27 198</b>	<b>23 756</b>	<b>23 664</b>	<b>23 573</b>	<b>23 481</b>	<b>23 390</b>	<b>23 298</b>	<b>23 207</b>	<b>23 115</b>	<b>1 414</b>	<b>316</b>	<b>3 275</b>	<b>5 651</b>
Cash/cash equivalents at the monthly/year end:		<b>27 751</b>	<b>31 037</b>	<b>27 198</b>	<b>23 756</b>	<b>23 664</b>	<b>23 573</b>	<b>23 481</b>	<b>23 390</b>	<b>23 298</b>	<b>23 207</b>	<b>23 115</b>	<b>316</b>	<b>3 275</b>			

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 **R7.5 million** and cash payment for the month amounts to **R8 million** and this resulted in net increase in cash held amounting to **– R3.4 million** with cash and cash equivalent of **R27.2** at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of **R23.8 million**. This is a supporting table for table C7 –Cash flow Statement.

## 12. Capital programme performance.

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

The actual spent on new assets is **R1.9 million** for the month of October and the year to date actual amounts to **R4.4 million** of the budgeted **R10 million**

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

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									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<b>Infrastructure</b>		17,543	10,000	10,000	1,866	4,391	3,333	(1,057)	-31.7%	10,000
Water Supply Infrastructure		17,543	10,000	10,000	1,866	4,391	3,333	(1,057)	-31.7%	10,000
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works		17,543	10,000	10,000	1,866	4,391	3,333	(1,057)	-31.7%	10,000
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
<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>1,866</b>	<b>4,391</b>	<b>3,333</b>	<b>(1,057)</b>	<b>-31.7%</b>	<b>10,000</b>

### **13. Conclusion**

The municipality's MFMA S71 statement content -

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

The mitigating factors:

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

The risks associated:

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

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

Please note that C Schedules have been attached.

## 15. Annexure B: Compliance with the conditions for Municipal Debt Relief 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>Select Assessor</b>	
<b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b>		
<b>Period</b> <span style="border: 1px solid black; padding: 2px;">Oct25</span> <b>National Financial Year</b> <span style="border: 1px solid black; padding: 2px;">2025/26</span> <b>Demarcation Code of Municipality being assessed</b> <span style="border: 1px solid black; padding: 2px;">NC093</span>		
<b>District</b> <span style="border: 1px solid black; padding: 2px;">Frances Baard</span> <b>Demarcation Description</b> <span style="border: 1px solid black; padding: 2px;">Magareng</span>		
<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> <span style="float: right;">Choose from drop down list</span>		
<p><b>Condition 6.3.4 Maintaining the Eskom and bulk water current account –</b> (current account for the purpose of this exercise means the account for a single month's consumption):</p>		
<b>6.12.2</b> <b>1</b> <b>6.12.2</b> <b>2</b> <b>6.12.2</b> <b>3</b> <b>6.3.1</b> <b>4</b> <b>6.3.2</b> <b>5</b> <b>6.3.3</b> <b>6.3.4</b> <b>6.4</b> <b>7</b> <b>8</b> <b>9</b> <b>10</b> <b>11</b> <b>12</b> <b>13</b> <b>14</b> <b>15</b> <b>16</b> <b>17</b> <b>18</b> <b>19</b>	<p>- 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></p> <p>- 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</p> <p>- 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 mSOCOA data string and the section 4(1)(2) MFMA statement of the Water Board and/or Water Trading Entity?</p> <p>- 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 areas" (March 2023 and/or subsequent current account) up to the date of MT approval of the application.</i></p> <p>- 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://gomoapisports.treasury.gov.za/">https://gomoapisports.treasury.gov.za/</a>?</p> <p>- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSOCOA data string and the section 4(1)(2) MFMA statement of Eskom?</p> <p><b>6.4.1 Compliance with a funded MTREF –</b> <span style="float: right;">(choose from drop down list the MTREF assessed)</span></p> <p>- 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>?</p> <p>- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?</p> <p>- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations)?  <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment during the historical collection trend would align to 40 per cent of the actual financial statement. If the municipality only managed to collect 10 per cent of its revenue, the provision for "balance" the budget and there is no real alignment between the provision with such as the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i></p> <p>- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance of the Municipal Budget- and Reporting Regulations?  <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/assets register, the Provincial Treasury must respond to this item as "No".</i></p> <p>- 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 2.3 of MFMA Budget Circular no. 122, 09 December 2022)?  <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p> <p>- If the municipality's MTREF is funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 5.3 of MFMA Budget Circular no. 122, 09 December 2022?  <i>Note - only if the municipality does not have an FRP may "NA" be selected from the dropdown list.</i></p> <p>- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 20 – 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.)?</p> <p><b>6.5 Cost reflective tariffs – (including metros)</b> has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and 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?</p> <p><b>6.6 Electricity and water as collection tools –</b> has the municipality, with effect from the tabling of the 2023/24 MTREF, <b>demonstrated, through its by-laws and budget related policies that:</b></p> <p>- 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?</p> <p>- 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?</p> <p>- 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 electricity and 6 Kilolitres water, respectively?</i>  <i>Note - The relevant MTREF statement must include as part of the narratives the indigent information from the required MT Form.</i></p> <p><b>6.6.4</b> - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively?</p> <p><b>6.6.5</b> - Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</p> <p><b>6.7 Maintain a minimum average quarterly collection of property rates and services charges –</b></p> <p>- Has a minimum average quarterly collection of property rates and services charges with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSOCOA data strings uploaded via the GoMuni Upload Portal?</p>	<p>The municipality made payment to bulk water current account for the month of October 2025.</p> <p>The municipality submitted the bulk water and electricity invoices on GoMuni.</p> <p>The municipality did not make any payment to bulk Electricity current account for the month of October 2025.</p> <p>The municipality submitted the bulk water and electricity invoices on GoMuni.</p> <p>No payment was made for October.</p> <p>The municipality's MTREF is unfunded, a funding plan was tabled to council.</p> <p>The municipality made provision for debt impairment as per the Annual Financial Statement of 30 June 2023/24.</p> <p>The municipality made provision for debt depreciation as per the Annual Financial Statement of 30 June 2023/24.</p> <p>The municipality has a FRP but is not submitted to Treasury on a monthly basis.</p> <p>The municipality submitted the cost reflective tariff on GoMuni.</p> <p>We still have tenant accounts.</p> <p>In some instances you find that indigent households are blocked.</p> <p>No restriction devices for water. Technical services can not restrict water meters. Faulty meters and straight connections are a lot for water.</p> <p>No restriction devices for water. We can block prepaid meters.</p> <p>The municipality collected 35% for the month of October.</p>
<b>6.7.1</b>	<p><b>Notes/Comments</b></p> <p>Not yet end of quarter</p>	

6.7.1	<ul style="list-style-type: none"> <li>If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :           <ul style="list-style-type: none"> <li>the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;</li> </ul> </li> </ul>	<input checked="" type="checkbox"/> Yes	Indubang is 70% revenue base
6.7.2.1	<ul style="list-style-type: none"> <li>the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas(s);</li> </ul>	<input checked="" type="checkbox"/> Yes	Technical can not restrict water meter. Area with prepaid water is blocked on the prepaid system
6.7.2.2	<ul style="list-style-type: none"> <li>the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failure and the reason(s) for the failure;</li> </ul>	<input checked="" type="checkbox"/> Yes	
6.7.2.3	<ul style="list-style-type: none"> <li>the municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?</li> </ul>	<input checked="" type="checkbox"/> Yes	Applied for AT26 transferred contract and grant
6.7.3	<ul style="list-style-type: none"> <li>Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?</li> </ul>	<input type="checkbox"/> No	
6.7.4		<input checked="" type="checkbox"/> Yes	
6.7.5		<input checked="" type="checkbox"/> Yes	
6.8.1	<ul style="list-style-type: none"> <li>Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?</li> </ul>	<input type="checkbox"/> No	There are misalignments and are working to correct with the new GVR
6.8.1	<ul style="list-style-type: none"> <li>If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?</li> </ul>	<input checked="" type="checkbox"/> Yes	Working on Supplementary GVR for objections and misalignments
6.8.2	<ul style="list-style-type: none"> <li>For the three ensuing Quarter - Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a>?</li> </ul>	<input checked="" type="checkbox"/> Yes	
6.9.1	<ul style="list-style-type: none"> <li>MFMA section 73 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's budget and Budget Funding Plan where relevant?</li> </ul>	<input checked="" type="checkbox"/> Yes	
6.9.2	<ul style="list-style-type: none"> <li>If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives submitted in the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data entry?</li> </ul>	<input checked="" type="checkbox"/> Yes	
6.9.3	<ul style="list-style-type: none"> <li>Municipalities with Financial recovery plan (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?</li> </ul>	<input type="checkbox"/> No	The municipality has a FRP but is not submitted to Treasury on a monthly basis
6.9.4	<ul style="list-style-type: none"> <li>If the municipality has a 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) timously via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a>?</li> </ul>	<input type="checkbox"/> No	
6.10.1	<ul style="list-style-type: none"> <li>Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance with these conditions?</li> </ul>	<input checked="" type="checkbox"/> Yes	
6.10.2	<ul style="list-style-type: none"> <li>Has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction, envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 134) and timously uploaded the compliance certificates via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a>?</li> </ul>	<input checked="" type="checkbox"/> Yes	
6.10.3	<ul style="list-style-type: none"> <li>Has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?</li> </ul>	<input type="checkbox"/> No	
6.11	<ul style="list-style-type: none"> <li>Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</li> </ul>	<input type="checkbox"/> No	
6.12.1	<ul style="list-style-type: none"> <li>Has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?</li> </ul>	<input type="checkbox"/> No	The municipality budgeted for the free basic for all services for 1200 indigents.
6.12.2	<ul style="list-style-type: none"> <li>Has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?</li> </ul>	<input type="checkbox"/> No	
6.13	<ul style="list-style-type: none"> <li>Suppling 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.</li> </ul>	<input checked="" type="checkbox"/> Yes	The municipality submitted the bank statement for October on Goldlink.
6.13	<ul style="list-style-type: none"> <li>Accounting Timeliness - Has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issuing the Municipal Debt Relief?</li> </ul>	<input type="checkbox"/> No	There is no write off in 2023/24
6.14	<ul style="list-style-type: none"> <li>MERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</li> </ul>	<input type="checkbox"/> No	For the month of October, due to financial constraints the municipality failed to make payments to Eskom

PT: HOD/ NT / MM Name:

*Jumelo Thage*

Signature of HOD/ NT / MM:

*20/11/2025*

Date:

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

\*\* Note - The Object Conditions to be uploaded on GoMuni must not include comments on the certificate - comments need to be incorporated into the related PT report.

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

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

### 15.3 The Provincial Treasury Debt Relief Compliance Assessment

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

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

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

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				4.October - Reporting for September in October					
			Billing For June	Collection in July	R- Billing not collected	% Collection	Billing For July	Collection in August	R- Billing not collected	% Collection	Billing For August	Collection for in September	R- Billing not collected	% Collection	Billing	Collection	R- Billing not collected	% Collection	Q1	Billing For September	Collection in October	R- Billing not collected	% Collection	
1.Collection for whole demarcation	Summary	5,757,757	2,615,617	4,190,173	45%	5,678,701	2,648,867.24	3,438,845.0	47%	5,794,071.75	726,525	5,067,547	13%	17,230,530	5,991,009	11,239,521	35%	35%	6,261,842	2,184,406	4,077,436	35%		
2.Collection <del>excl Eskom supplied areas</del>		2,770,653	2,533,301	1,563,845	92%	2,594,198	2,453,354.48	1,069,715	95%	2,095,074.91	680,204	2,055,871	23%	8,120,926	5,696,459	2,623,466	68%	68%	3,162,858	1,917,946	1,409,771	61%		
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%	1,277,610	1,046,959	230,651	82%		
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)		287,401	140,363	147,538	49%	388,331	363,600.82	24,730	94%	438,402.82	114,279	324,124	28%	1,114,634	618,243	496,393	55%	55%	918,855	249,889	668,967	27%		
5.Total average collection: <b>Water</b>		302,720	78,186	224,534	26%	371,496	87,589.22	283,907	24%	244,638.90	84,115	160,525	34%	2,327,954	72,573	2,255,381	3%	3%	405,365	90,475	314,890	22%		
6.Total average collection: <b>Wastewater</b>		735,664	17,003	718,661	2%	793,266	22,341.56	770,924	3%	799,024.34	33,228	765,796	4%	1,587,146	257,252	1,329,803	16%	16%	810,831	35,455	775,376	4%		
7.Total average collection: <b>Refuse</b>		556,978	91,155	465,823	16%	428,449	88,776.82	339,672	21%	601,718.63	77,321	524,938	13%	2,305,456	103,146	2,202,310	4%	4%	610,569	83,504	527,066	14%		
8.Total average collection: <b>Interest</b>		2,676,882	43,065	2,633,817	2%	2,426,080	406,863.87	2,018,216	17%	2,494,136.40	65,185	2,418,952	9%	7,547,099	515,114	7,071,985	7%	7%						
Complete This Section												Quarter 1 Performance Per Ward												
					1.July			2.August			3.September			Summary - Quarter 1			Quarter 2 Performance Per Ward			4.October				
Services	Electricity Supplier	Ward Name & Number	Billing For June	Collection 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	Billing	Collection	R- Billing not collected	% Collection	Q1	Billing For September	Collection for September in October	Rand Value of Billing not collected	% Collection	
<b>Property Rates Tax</b>	Eskom Supplied	Ward 1 - Mthatha	35,666	1,228	34,438	3%	38,707	129,58	38,577	0%	38,706.65	128	38,578	0%	113,079	1,485	111,594	1%	1%	38,755	122	38,632	0%	
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!		
Water			43,191	361	42,830	1%	45,780	603.08	45,177	1%	46,083.93	1,024	45,060	2%	135,055	1,987	133,067	1%	1%	45,833	562	45,271	1%	
Refuse			96,630	616	96,014	1%	102,433	553.71	101,879	1%	102,925.06	1,094	101,831	1%	301,988	2,264	299,724	1%	1%	102,787	937	101,850	1%	
Waste Water			163,289	4,490	158,799	3%	172,869	675.06	172,194	0%	178,057.98	9,368	168,670	5%	514,195	14,332	499,663	3%	3%	174,245	4,783	169,462	3%	
Interest			419,672	205	419,467	0%	390,000	151,64	389,948	0%	393,246.67	128	393,119	0%	1,202,018	485	1,202,433	0%	0%	396,690	50	396,639	0%	
<b>Property Rates Tax</b>	Partial Eskom & Mtn Supplied	Ward 2 - Mthatha	71,276	13,886	57,390	19%	77,717	12,484.96	55,232	16%	77,717,21	1,794	75,924	2%	226,740	28,165	198,546	12%	12%	77,717	6,860	70,857	9%	
Electricity			31,797	27,172	4,625	85%	166,389	159,011.85	7,377	96%	20,682,20	8,256	12,426	40%	218,668	194,440	24,428	89%	89%	139,135	23,076	0	168%	
Water			64,247	2,285	61,962	4%	84,907	5,753.97	79,153	7%	80,871,28	2,201	78,670	3%	230,025	10,240	219,785	4%	4%	69,362	3,451	65,911	5%	
Refuse			132,074	4,771	127,303	4%	138,338	5,804.78	132,533	4%	138,456.12	2,787	135,669	2%	408,868	13,363	395,505	3%	3%	138,574	3,825	134,749	3%	
Waste Water			210,211	1,372	208,839	1%	219,844	2,837.18	217,006	1%	221,023.36	4,800	216,224	2%	651,078	9,009	642,069	1%	1%	227,316	1,644	225,672	1%	
Interest			604,721	660	604,061	0%	549,280	2,380.99	546,899	0%	553,086.93	982	552,105	0%	1,707,088	4,023	1,703,065	0%	0%	571,551	1,886	569,665	0%	
<b>Property Rates Tax</b>	Eskom supplied	Ward 3 - Mthatha	29,055	563	28,491	2%	29,048	587.93	28,460	2%	29,047.84	619	28,429	2%	87,150	1,770	85,880	2%	2%	202,236	367,095	0	182%	
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#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	0%	123,054	667	122,386	1%	1%	21,920	1,339	20,581	6%	
Refuse			39,655	330	39,325	1%	41,713	90.00	41,623	0%	41,686.30	247	41,439	1%	369,469	11,971	257,498	30%	30%	41,686	4,218	40,218	4%	
Waste Water			63,346	282	63,064	0%	66,661	194.33	66,467	0%	67,250.88	292	66,958	0%	197,258	769	196,489	0%	0%	67,251	1,989	65,262	3%	
Interest			180,072	85	179,987	0%	167,337	44.60	168,033	0%	168,033.05	85	167,948	0%	515,487	215	515,72	0%	0%	170,077	169	169,908	0%	
<b>Property Rates Tax</b>	Mtn Supplied	Ward 4 - Mthatha	165,964	44,024	121,940	27%	180,067	57,540.83	122,526	32%	181,269.70	23,428	157,842	13%	527,300	124,993	402,307	24%	24%	869,588	672,117	197,471	77%	
Electricity			22,548	8,838	13,710	39%	(49,078)	9,613.80	0	-20%	43,739.62	8,958	34,782	20%	37,981.00	97,065	276,916	26%	159%	33,670	8,681	24,989	25%	
Water			55,841	24,891	30,950	45%	75,175	18,086.59	58,892	24%	64,556.88	16,801	47,756	25%	215,572	59,778	135,794	31%	31%	98,351	19,581	78,769	20%	
Refuse			112,102	45,289	66,813	40%	130,394	33,500.26	96,894	26%	126,972.72	33,182	93,791	26%	369,469	11,971	257,498	30%	30%	134,074	35,521	98,554	26%	
Waste Water			154,091	8,775	145,315	6%	179,990	10,740.60	169,249	6%	174,090.74	12,158	161,933	7%	508,172	31,674	476,498	6%	6%	183,397	19,761	163,636	11%	
Interest			426,738	8,089	418,650	2%	396,910	9,560.39	387,350	2%	400,641.69	5,723	394,919	1%	1,224,290	23,372	1,200,918	2%	2%	409,480	7,056	402,425	2%	
<b>Property Rates Tax</b>	Mtn Supplied	Ward 5 - Waterford	838,935	2,186,029	0	261%	885,937	1,608,807.64	0	182%	839,868.15	326,314	513,554	39%	1,554,741	4,121,151	(1,556,410)	161%	161%	60,196	145	60,051	0%	
Electricity			233,555	104,353	129,203	45%	271,020	194,975.17	76,044	72%	373,981.00	97,065	276,916	26%	253,298	175,611	77,687	69%	69%	67,920	582,109	97,095	86%	
Water			66,235	50,005	16,230	75%	88,339	62,349.42	25,590	71%	98,724.44	63,256	35,468	64%	162,371	1,437	160,954	1%	1%	55,167	466	54,701	1%	
Refuse			67,068	38,512	28,556	57%	(100,351)	46,958.52	0	-47%	71,981.15	38,764	33,217	54%	38,698	124,235	(85,537)	321%	321%	119,697	1,329	118,368	1%	
Waste Water			14,570	1,228	13,342	8%	15,393	6,660.51	8,733	43%	15,589.74	5,465	10,124	35%	45,533	13,354	32,199	29%	29%	143,032	619	142,413	0%	
Interest			613,005	33,868	579,137	6%	520,403	394,561.11	125,841	76%	505,569	58,090	505,569	10%	1,697,666	486,519	1,210,548	29%	29%	408,877	500	408,757	0%	
<b>Property Rates Tax</b>	Eskom Supplied	Ward 6 - Waterford	56,716	114	56,602	0%	59,603	144.01	59,459	0%	59,541.11	11												

## 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	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
<b>Indigent Household service targets</b>																	
Water: (Include All Indigent households also in Eskom supplied areas)	1																
Indigent HH's with piped water inside dwelling	2		2,673,945		2,673,945	1,133	3,020	3,624	4,006								
Indigent HH's with piped water inside yard (but not in dwelling)	3		–	2,673,945	–	2,673,945	1,133	3,020	3,624	4,006	–	–	–	–	–	–	–
Indigent HH's using public tap (at least min. service level)	4																
Indigent HH's with no water supply (at least min. service level)	5		–	2,673,945	–	2,673,945	1,133	3,020	3,624	4,006	–	–	–	–	–	–	–
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	6																
Indigent HH's using public tap (< min. service level)	7																
Indigent HH's with no water supply (< min. service level)	8																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	9																
Total number of registered indigent households	10		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Status of Water meters	11																
Number of Indigent HH's with prepaid Water	12																
Number of Indigent HH's with conventional metered Water	13																
Number of Indigent HH's NOT metered currently - Water	14																
Number of indigent HH's with no water supply - No metering	15																
Total number of registered indigent households	16		–	2,673,945	–	2,673,945	1,133	3,020	3,624	4,006	–	–	–	–	–	–	–
Status of unlimited supply of Water:	17																
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 kilolites per household per month	18																
Number of Indigent HH's with Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per month	19																
Indigent HH's with Electricity - prepaid (min. service level)	20																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	21		–	2,670,943	–	2,670,943	–	–	–	–	–	–	–	–	–	–	–
Indigent HH's with Electricity - c/m service level	22																
Indigent HH's with Electricity - prepaid (< min. service level)	23																
Indigent HH's with other energy sources	24																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	25		–	4,270,943	–	4,270,943	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	26		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Status of Electricity meters:	27																
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per month	28																
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity	29																
Total number of registered indigent households receiving unlimited supply - Electricity	30		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	31																
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)	32																
Water (6 kilolites per household per month)	33		2,673,945		2,673,945	1,133	3,020	3,624	4,006								
Electricity/other energy (50kwh per household per month)	34		4,270,943		4,270,943	–	–	–	–								
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)	35																
Water (6 kilolites per household per month)	36		2,673,945		2,673,945	1,133	3,020	3,624	4,006								
Electricity/other energy (50kwh per household per month)	37		4,270,943		4,270,943	–	–	–	–								
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)	38																
Water (6 kilolites per household per month)	39		2,673,945		2,673,945	1,133	3,020	3,624	4,006								
Electricity/other energy (50kwh per household per month)	40		4,270,943		4,270,943	–	–	–	–								
Total cost of FBS Water and Electricity provided to ALL Households	41		–	13,889,776	–	13,889,776	2,265	6,041	7,247	8,013	–	–	–	–	–	–	–
Highest level of free service provided per household (ALL Households)	42																
Property rates (R value threshold)	43																
Water (6 kilolites per household per month)	44		2,673,945		2,673,945	1,133	3,020	3,624	4,006								
Sanitation (6 kilolites per household per month)	45		3,542,918		3,542,918	197	6,096	7,276	7,866								
Sanitation (Rand per household per month)	46		4,270,943		4,270,943	–	–	–	–								
Electricity (kwh per household per month)	47		2,125,754		2,125,754	354	5,427	7,197	7,669								
Refuse (average litres per week)	48																
Revenue cost of subsidised services provided for ALL Households (R'000)	49																
Residential Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	50	14(a)															
PSI Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	51	14(b)															
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA)	52																
Water (in excess of 6 kilolites per indigent household per month)	53	15															
Sanitation (in excess of free sanitation service to indigent households)	54	16															
Electricity/other energy (in excess of 50 kwh per indigent household per month)	55																
Refuse (in excess of one removal a week for indigent households)	56																
Municipal Housing - rental rebates	57																
Housing - top structure subsidies	58																
Other	59																
Total revenue cost of subsidised services provided	60		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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

Property Value Reconciliation												
Property	NC											
Days	Frances Board Dated											
Type	LM											
Mapping												
CSV Period	01/07/2019 - 30/06/2024											
Financial Year	Select from Drop Down											
Reconciled Period	Quarter 4											
Reconciliation Overview												
High Level Reconciliation												
Property Categories	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance						
6034	6397	-383		580,018,000.00	570,298,000.00							
16	16	0		2,380,000.00	2,540,000.00							
127	105	22		121,760,000.00	67,190,000.00							
456	471	-15		1,075,935,000.00	1,115,475,000.00							
0	0	0		-	-							
314	21	293		228,330,000.00	118,120,000.00							
80	42	38		22,922,000.00	12,470,000.00							
25	25	0		53,067,000.00	53,067,000.00							
1	0	1		430,000.00	-							
495	0	495		16,537,000.00	-							
0	0	0		-	-							
0	483	-463		-	134,891,000.00							
0	3	-3		-	-							
	7541	7583	5	2,082,249,000.00	2,071,909,000.00	10,340,000.00						
Detailed Reconciliation												
Property Categories	GV	MFS	Variance	GV	MFS	Variance						
516,451	509,426	7,023		1,545,353.51	1,523,284.36	21,069.15						
5,182	5,062	180		15,547.35	16,086.24	538.89						
265,176	145,402	116,774		795,527.85	445,206.78	350,321.07						
292,296	340,487	-48,191		870,887.03	1,021,461.00	-144,573.97						
-	-	-		-	-	-						
487,189	246,679	248,500		1,481,585.73	746,037.48	745,528.25						
4,250	2,371	1,988		13,077.00	7,113.99	5,963.01						
14,634	-	14,634		43,801.61	-	43,901.81						
-	-	-		-	-	-						
6,998	-	8,998		26,998.85	-	26,998.85						
-	-	-		-	-	-						
-	-	-		-	-	-						
Total	R1,604,243.57	R1,254,729.95	R343,555.62	4,012,886.72	3,764,189.85	1,048,696.87						

Prepared By	K Modise	Date	11-Nov-25
Signature			
Reviewed By	Mr KV. Khazive	Date	
Signature			

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

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

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

## 17 Municipal Manager's Quality Certification

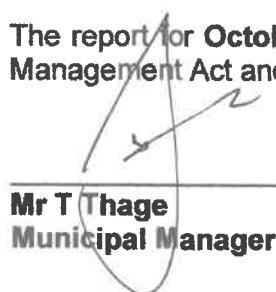
### Quality Certificate



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

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

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

  
Mr T Thage  
Municipal Manager

20/11/2025  
Date