

MAGARENG



MUNICIPALITY

MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2025/2026

DISTRIBUTION:

• Executive Mayor:	Mrs. Neo Mase
• Municipal Manager:	Mr. Tumelo Thage
• Chief Financial Officer:	Ms. KedisaletseKhaziwa
• Sector Departments:	National and Provincial Departments
•	Uploaded to the National Treasury GoMuniportal

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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 December 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 DECEMBER 2025

1. Purpose

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

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 31st December 2025, the total operating revenue amounts to **R28.5 million**, and the actual year-to-date revenue amounts to **R98.8 million**, which is **16%** more than the projected budget of **R85.2 million**.

The major attribute for variance between actual year to date and year to date budget is **Transfer and Subsidies- Operational**, municipality receives Transfers and Subsidies as per DoRa payment schedule.

Below is a chart that depicts the income billed from 1st–31stDecember 2025:

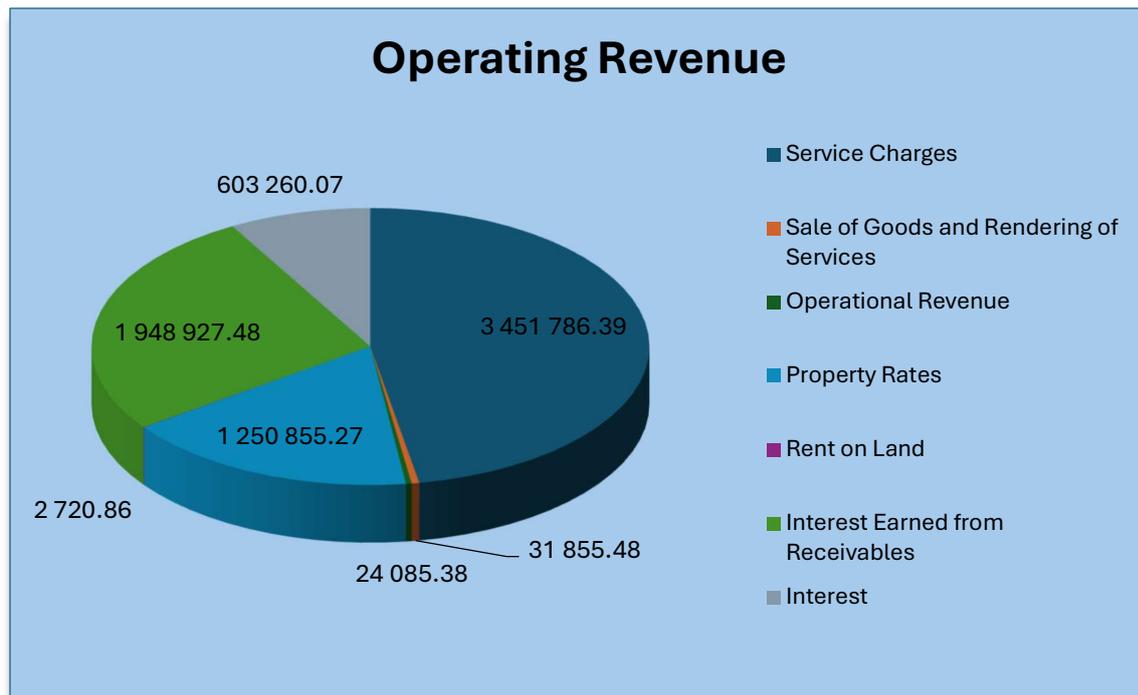


Table 1: Income for 1st to 31stDecember 2025

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 31st December 2025 a total of **R7.3 million** has been billed, the year-to-date actual amounts to **R43.5 million** which is **7%** less than the projected budget that amounts to **R46.8 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		17 723	19 592	19 592	1 487	9 662	9 796	(134)	-1%	19 592
Service charges - Water		4 786	5 424	5 424	595	2 423	2 712	(290)	-11%	5 424
Service charges - Waste Water Management		9 085	9 775	9 775	787	4 805	4 888	(83)	-2%	9 775
Service charges - Waste management		6 737	7 355	7 355	584	3 560	3 677	(117)	-3%	7 355
Sale of Goods and Rendering of Services		943	1 232	1 232	32	477	616	(138)	-22%	1 232
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21 670	25 462	25 462	1 949	11 322	12 731	(1 409)	-11%	25 462
Interest from Current and Non Current Assets		385	46	46	-	-	23	(23)	-100%	46
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		23	38	38	3	13	19	(6)	-33%	38
Rental from Fixed Assets		16	327	327	-	-	164	(164)	-100%	327
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3 520	732	732	24	168	366	(199)	-54%	732
Non-Exchange Revenue										
Property rates		13 247	15 251	15 251	1 251	7 524	7 625	(101)	-1%	15 251
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		225	612	612	-	-	306	(306)	-100%	612
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		73 429	76 862	76 862	21 199	55 363	38 431	16 932	44%	76 862
Interest		6 681	7 781	7 781	603	3 524	3 891	(367)	-9%	7 781
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		252	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(301)	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		158 421	170 489	170 489	28 513	98 841	85 245	13 596	16%	170 489

See the below table for details on the operating revenue budget

Description	JULY	AUG	SEPT	OCT	NOV	DEC	YearTD actual
Revenue							
Exchange Revenue							
Service charges - Electricity	1 368 080	2 215 266	1 544 758	1 599 960	1 447 370	1 486 513	9 661 946
Service charges - Water	371 381	253 623	406 043	421 965	375 068	594 609	2 422 689
Service charges - Waste Water Management	804 868	806 636	806 833	805 457	794 248	786 785	4 804 828
Service charges - Waste management	600 517	599 798	598 500	599 703	577 642	583 880	3 560 039
Sale of Goods and Rendering of Services	39 800	27 499	330 703	25 241	22 394	31 855	477 492
Agency services	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Interest earned from Receivables	1 887 960	1 892 478	1 718 458	1 922 260	1 951 441	1 948 927	11 321 524
Interest from Current and Non Current Assets	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-
Rent on Land	1 823	1 360	3 655	2 721	381	2 721	12 660
Rental from Fixed Assets	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-
Operational Revenue	42 347	34 367	26 146	25 763	-	-	128 623
Non-Exchange Revenue							
Property rates	1 252 807	1 252 807	1 254 650	1 256 548	-	-	5 016 813
Surcharges and Taxes	-	-	-	-	1 256 548	1 250 855	2 507 403
Fines, penalties and forfeits	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-
Transfers and subsidies - Operational	28 060 993	4 332 000	-	1 173 264	-	-	33 566 257
Interest	581 571	574 960	583 362	586 194	598 000	21 199 140	24 123 226
Fuel Levy	-	-	-	-	594 798	603 260	1 198 058
Operational Revenue	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	35 012 148	11 990 793	7 273 107	8 419 076	7 632 887	28 512 631	98 840 642

3.2 Operating Expenditure by Type

The current year expenditure original budget amounts to **R197 million** for the reporting month, **R16.1million** was spent; and the year-to-date actual amounts to **R82.3 million**, which is **16%** less than the projected expenditure amounting to **R98.5 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		51 011	59 997	59 997	4 210	28 851	29 998	(1 147)	-4%	59 997
Remuneration of councillors		5 278	5 270	5 270	437	2 622	2 635	(13)	0%	5 270
Bulk purchases - electricity		31 322	25 000	25 000	3 373	3 373	12 500	(9 127)	-73%	25 000
Inventory consumed		16 587	14 050	14 050	1 031	6 081	7 025	(944)	-13%	14 050
Debt impairment		50 156	31 883	31 883	2 657	15 942	15 942	0	0%	31 883
Depreciation and amortisation		15 899	23 541	23 541	1 962	11 770	11 770	0	0%	23 541
Interest		5 667	600	600	(230)	(230)	300	(530)	-177%	600
Contracted services		14 322	16 283	16 308	946	4 791	8 154	(3 363)	-41%	16 308
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	569	-	569	#DIV/0!	-
Operational costs		18 177	19 810	19 785	1 725	8 553	9 893	(1 339)	-14%	19 785
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		3 928	604	604	-	-	302	(302)	-100%	604
Total Expenditure		212 347	197 039	197 039	16 110	82 323	98 519	(16 196)	-16%	197 039

Table 2: Expenditure from 1st to 31stDecember 2025

See the below table for details on the operating Expenditure Breakdown

Description	JULY	AUG	SEPT	OCT	NOV	DEC	YearTD actual
Expenditure By Type							
Employee related costs	4 422 308	4 263 044	4 123 989	4 525 069	7 306 971	4 210 111	28 851 492
Remuneration of councillors	437 531	437 531	437 531	436 752	435 973	436 752	2 622 069
Bulk purchases - electricity	-	-	-	-	-	3 372 567	3 372 567
Inventory consumed	1 843 542	856 338	1 028 991	803 881	516 756	1 031 354	6 080 862
Debt impairment	2 656 922	2 656 922	2 656 922	2 656 922	2 656 922	2 656 922	15 941 535
Depreciation and amortisation	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	11 770 346
Interest	-	-	-	-	-	229 819	229 819
Contracted services	633 425	649 981	1 217 173	1 096 409	248 278	945 891	4 791 157
Transfers and subsidies	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	569 321	-	569 321
Operational costs	1 322 955	1 516 945	1 777 877	1 192 092	1 018 881	1 724 601	8 553 352
Losses on Disposal of Assets	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-
Total Expenditure	13 278 408	12 342 486	13 204 208	12 672 849	14 714 826	16 110 104	82 322 881

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

Below is a chart that depicts the Expenditure from 1st–31stDecember2025:

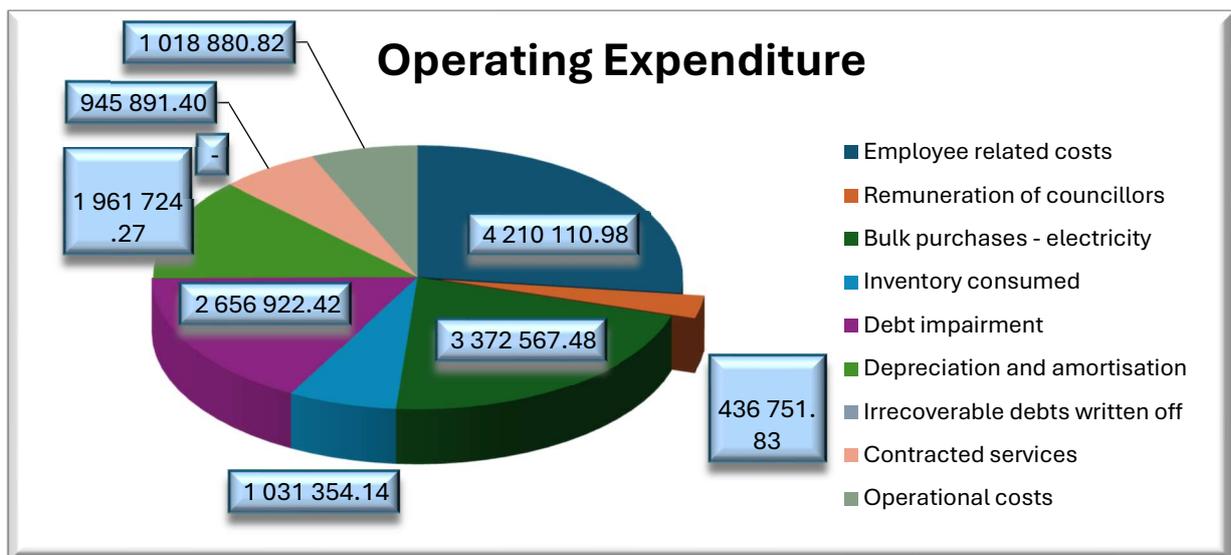


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Total Expenditure		212 347	197 039	197 039	16 110	82 323	98 519	(16 196)	-16%	197 039
Surplus/(Deficit)		(53 927)	(26 549)	(26 549)	12 403	16 518	(13 275)	29 792	(0)	(26 549)

Table C4 of the attached C Schedule of the MBRR excludes the capital transfers (capital grants) from the total operational revenue which calculates a surplus of **R12.4 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 & Retentions	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	2 498 127.00	2 872 846.05	9 768 153.95	96%
Water Services Infrastructure Grant	10 000 000.00	8 000 000.00	5 807 441.72	7 777 688.88	2 222 311.12	97%
Regional Bulk Infrastructure Grant	9 960 000.00	12 624 669.23	8 942 613.78	10 284 005.85	324 005.85	81%
Sub-Total	32 601 000.00	23 624 669.23	17 248 182.50	20 934 540.78	11 666 459.23	89%

For this financial year, the municipality originally budgeted **R32.6 million** for capital transfers from the total budgeted amount; the municipality received **R23.6 million** in terms of Section 19 of the Division of Revenue Act 2023 and a total of **R17.2 million** was spent to date (excl VAT and Retention).

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		(53 927)	(26 549)	(26 549)	12 403	16 518	(13 275)	29 792	-224%	(26 549)
Transfers and subsidies - capital (monetary allocations)		71 924	32 601	32 601	2 341	23 625	16 301	7 324	45%	32 601
Transfers and subsidies - capital (in-kind)		2 252	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		20 249	6 052	6 052	14 743	40 142	3 026	37 117	1227%	6 052
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		20 249	6 052	6 052	14 743	40 142	3 026	37 117	1227%	6 052
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		20 249	6 052	6 052	14 743	40 142	3 026	37 117	1227%	6 052
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		20 249	6 052	6 052	14 743	40 142	3 026	37 117	1227%	6 052

The surplus before inclusion of capital transfers amounted to **R12.4 million** and after inclusion of capital transfers surplus increased to **R14.7 million**.

3.3 Capital -Expenditure.

For the reporting month, the municipality has spent **R7.2 million** on capital grants for reporting month and the actual year to date amounts to **R17.2 million** which reflects overspending on capital grants of **R948 thousands** when compared to year-to-date budget that amounts to **R16,3 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 - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Capital expenditure of Transfers and Grants										
National Government:		61 941	32 601	32 601	7 211	17 248	16 301	948	5.8%	32 601
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		22 322	12 641	12 641	1 918	2 498	6 321	(3 822)	-60.5%	12 641
Regional Bulk Infrastructure Grant		22 076	9 960	9 960	4 480	8 943	4 980	3 963	79.6%	9 960
Water Services Infrastructure Grant		17 543	10 000	10 000	812	5 807	5 000	807	16.1%	10 000
Total capital expenditure of Transfers and Grants		61 941	32 601	32 601	7 211	17 248	16 301	948	5.8%	32 601

The table below 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 **R23.6 million** was received to date for capital grants, from the total amount received **R20.9 million (VAT Inc)** for the month of December is committed or spent to date which translates **89%** 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
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	2 498 127.00	2 872 846.05	9 768 153.95	96%
Water Services Infrastructure Grant	10 000 000.00	8 000 000.00	5 807 441.72	7 777 688.88	2 222 311.12	97%
Regional Bulk Infrastructure Grant	9 960 000.00	12 624 669.23	8 942 613.78	10 284 005.85	- 324 005.85	81%
Sub-Total	32 601 000.00	23 624 669.23	17 248 182.50	20 934 540.78	11 666 459.23	89%

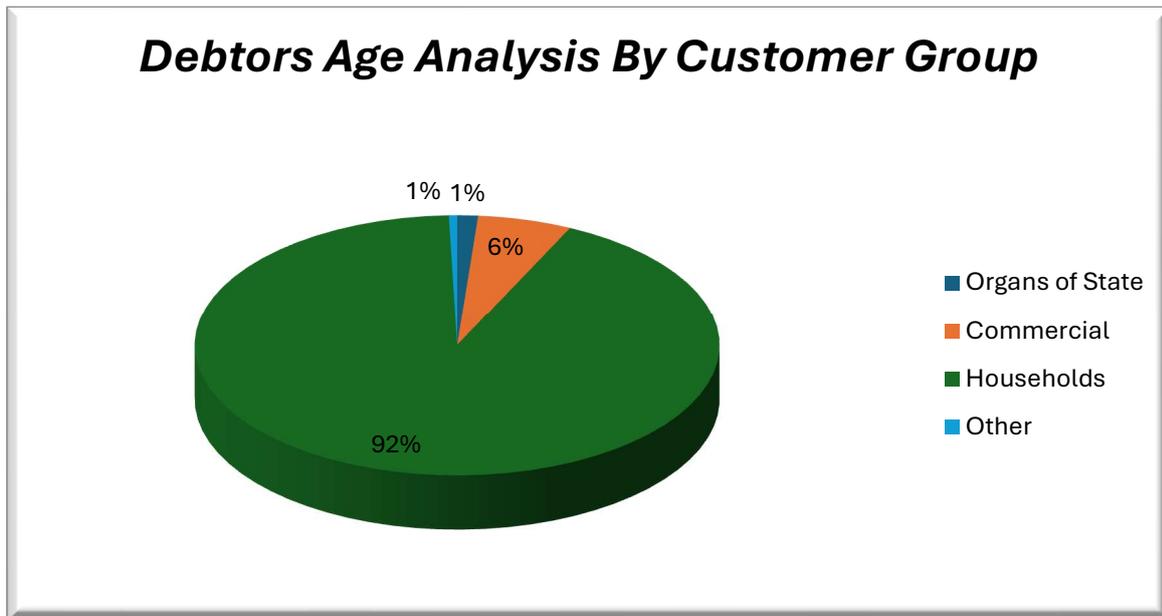
3.4 Debtors Ageing

The total debtors book as at end of December 2025 amounts to **R507.7 million**, from the total debts **R469.1million** is owned by Households, **R6.4 million** is owned by Organ of the States, **R29.5 million** is owned by Commercial and **R2.6 million** is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	747	395	471	394	368	377	2 194	72 185	77 130	75 518		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	617	434	392	280	244	155	762	27 506	30 389	28 946		
Receivables from Non-exchange Transactions - Property Rates	1400	1 073	998	960	977	907	882	4 652	55 107	65 555	62 525		
Receivables from Exchange Transactions - Waste Water Management	1500	902	893	909	910	905	901	5 067	71 569	82 057	79 353		
Receivables from Exchange Transactions - Waste Management	1600	667	651	655	650	646	641	3 586	49 186	56 683	54 710		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 559	2 532	2 503	2 500	2 453	2 452	14 834	161 472	191 304	183 710		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	52	41	41	104	40	35	240	3 984	4 538	4 405		
Total By Income Source	2000	6 616	5 944	5 930	5 815	5 563	5 444	31 334	441 010	507 656	489 166	-	-
November Totals		6 295	6 016	5 865	5 635	5 527	5 506	30 904	436 417	502 165	483 989		
Debtors Age Analysis By Customer Group													
Organs of State	2200	341	371	315	265	242	247	1 287	3 418	6 488	5 460		
Commercial	2300	772	518	486	382	386	304	1 636	25 023	29 476	27 700		
Households	2400	5 479	5 032	5 106	5 145	4 939	4 870	28 233	410 312	469 116	453 499		
Other	2500	23	23	23	24	27	22	178	2 257	2 576	2 507		
Total By Customer Group	2600	6 616	5 944	5 930	5 815	5 563	5 444	31 334	441 010	507 656	489 166	-	-

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



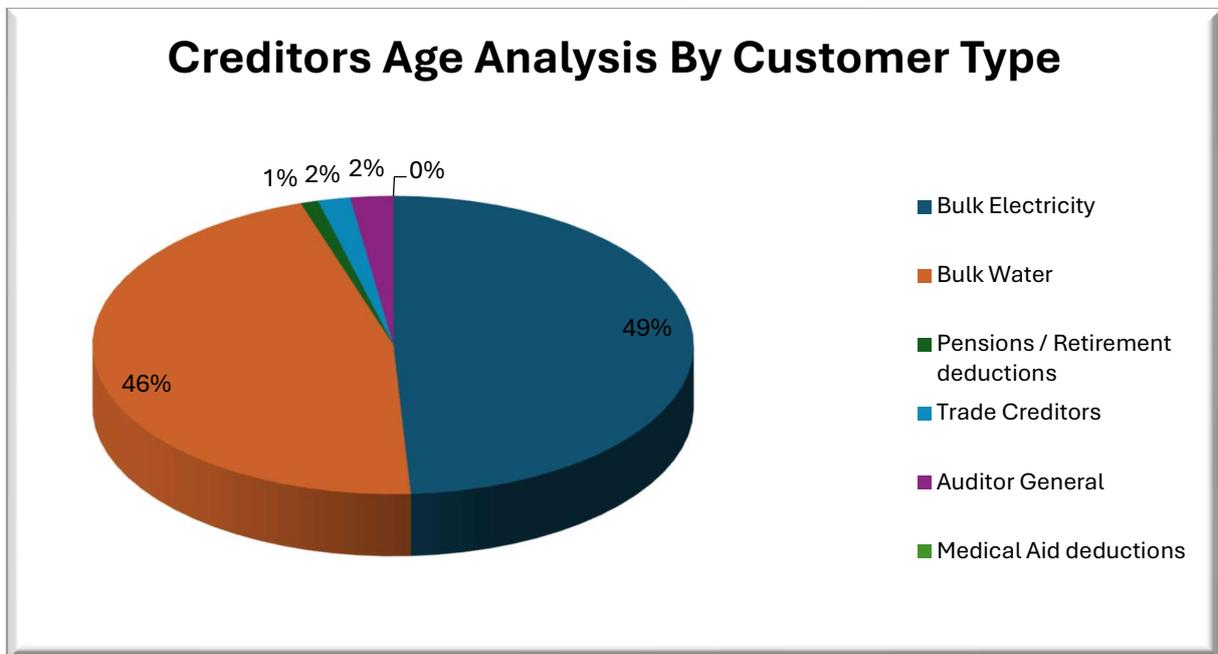
3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to **R296.7million**. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes **R145.6million** and **R136.3 million** represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	12 318	12 834	12 840	13 133	10 651	43 199	40 646	-	145 622	
Bulk Water	0200	2 165	4 427	4 160	3 047	3 959	11 901	14 231	92 398	136 287	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	953	937	937	-	-	2 827	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	222	375	505	635	643	294	868	1 609	5 150	
Auditor General	0800	789	1 051	1 377	938	751	743	873	323	6 845	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	15 494	18 687	18 882	18 706	16 940	57 074	56 618	94 329	296 730	-

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



4. Budget Performance Overview

4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M06 December

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
R thousands									
Financial Performance									
Property rates	13 247	15 251	15 251	1 251	7 524	7 625	(101)	-1%	15 251
Service charges	38 331	42 146	42 146	3 452	20 450	21 073	(624)	-3%	42 146
Investment revenue	385	46	46	-	-	23	(23)	-100%	46
Transfers and subsidies - Operational	73 429	76 862	76 862	21 199	55 363	38 431	16 932	0	76 862
Other own revenue	33 029	36 184	36 184	2 611	15 504	18 092	(2 589)	-14%	36 184
Total Revenue (excluding capital transfers and contributions)	158 421	170 489	170 489	28 513	98 841	85 245	13 596	16%	170 489

4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M06 December

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
R thousands									
Employee costs	51 011	59 997	59 997	4 210	28 851	29 998	(1 147)	-4%	59 997
Remuneration of Councillors	5 278	5 270	5 270	437	2 622	2 635	(13)	-0%	5 270
Depreciation and amortisation	15 899	23 541	23 541	1 962	11 770	11 770	0	0%	23 541
Interest	5 667	600	600	(230)	(230)	300	(530)	-177%	600
Inventory consumed and bulk purchases	47 909	39 050	39 050	4 404	9 453	19 525	(10 072)	-52%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	86 583	68 581	68 581	5 327	29 855	34 290	(4 435)	-13%	68 581
Total Expenditure	212 347	197 039	197 039	16 110	82 323	98 519	(16 196)	-16%	197 039

4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M06 December

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
R thousands									
Capital expenditure & funds sources									
Capital expenditure	62 335	36 361	36 361	7 208	18 360	18 180	179	1%	36 361
Capital transfers recognised	61 941	32 601	32 601	7 208	18 360	16 301	2 059	13%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	394	3 760	3 760	(3)	1 112	1 880	(768)	-41%	3 760
Total sources of capital funds	62 335	36 361	36 361	7 206	19 471	18 180	1 291	7%	36 361

4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M06 December

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
R thousands									
Cash flows									
Net cash from (used) operating	94 931	26 087	26 087	14 527	43 025	13 044	(29 982)	-230%	23 452
Net cash from (used) investing	(62 636)	(36 076)	(36 076)	(7 208)	(18 360)	(18 038)	322	-2%	(36 076)
Net cash from (used) financing	38	25	25	2	21	13	(8)	-67%	25
Cash/cash equivalents at the month/year end	33 437	(8 859)	(8 859)	24 268	26 100	(3 878)	(29 978)	773%	(11 185)

4.5 MFMA: Circular 124: Condition 6.9

- The municipal council and senior management team has processes in place to monitor and enforce accountability for the implementation of the municipality's budget through tabling of reports in different council portfolio committees.

- The monthly section 71 reports are being tabled in the budget and treasury portfolio committee, EXCO and council.

4.6 Progress on Budget Funding Plan

The municipality is required to maintain positive cash balances.

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

Closing cash balance as per bank statement=**R-1 015951.69**

Pillar 2 - Reduction in non-core expenditure

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

The municipality was charged **R3.66** penalties and interest for PAYE by SARS for late payment made for December 2025.

Pillar 3 - Trade Payables

Trade creditors for the previous month amounted to **R297.2 million**, which decreased to **R296.7 million** by **R445 thousands** 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 December 2025 amounts to **R347.2million** and the total current assets is **R65.8 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 November which increased to **15%** for the reporting month of December 2025.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 31st December 2025 are an average of **77% or R1 358278.58 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 31st December 2025 are an average of **93% or R1 229 248.42 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
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	2 498 127.00	2 872 846.05	9 768 153.95	96%
Water Services Infrastructure Grant	10 000 000.00	8 000 000.00	5 807 441.72	7 777 688.88	2 222 311.12	97%
Regional Bulk Infrastructure Grant	9 960 000.00	12 624 669.23	8 942 613.78	10 284 005.85	- 324 005.85	81%
Sub-Total	32 601 000.00	23 624 669.23	17 248 182.50	20 934 540.78	11 666 459.23	89%

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 **R23.6 million** and **R17.2 million** (VAT Excl) was spent to date.

4.7 Progress on the Financial Recovery Plan

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

5. In-Year Budget Statement Tables

5.1 Table C1: Monthly Budget Statements Summary

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M06 December

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
R thousands									
Financial Performance									
Property rates	13 247	15 251	15 251	1 251	7 524	7 625	(101)	-1%	15 251
Service charges	38 331	42 146	42 146	3 452	20 450	21 073	(624)	-3%	42 146
Investment revenue	385	46	46	-	-	23	(23)	-100%	46
Transfers and subsidies - Operational	73 429	76 862	76 862	21 199	55 363	38 431	16 932	0	76 862
Other own revenue	33 029	36 184	36 184	2 611	15 504	18 092	(2 589)	-14%	36 184
Total Revenue (excluding capital transfers and contributions)	158 421	170 489	170 489	28 513	98 841	85 245	13 596	16%	170 489
Employee costs	51 011	59 997	59 997	4 210	28 851	29 998	(1 147)	-4%	59 997
Remuneration of Councillors	5 278	5 270	5 270	437	2 622	2 635	(13)	-0%	5 270
Depreciation and amortisation	15 899	23 541	23 541	1 962	11 770	11 770	0	0%	23 541
Interest	5 667	600	600	(230)	(230)	300	(530)	-177%	600
Inventory consumed and bulk purchases	47 909	39 050	39 050	4 404	9 453	19 625	(10 072)	-52%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	86 583	68 581	68 581	5 327	29 655	34 290	(4 635)	-13%	68 581
Total Expenditure	212 347	197 039	197 039	16 110	82 323	98 519	(16 196)	-16%	197 039
Surplus/(Deficit)	(53 927)	(26 549)	(26 549)	12 403	16 518	(13 275)	29 792	-224%	(26 549)
Transfers and subsidies - capital (monetary)	71 924	32 601	32 601	2 341	23 625	16 301	7 324	45%	32 601
Transfers and subsidies - capital (in-kind)	2 252	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20 249	6 052	6 052	14 743	40 142	3 026	37 117	1227%	6 052
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20 249	6 052	6 052	14 743	40 142	3 026	37 117	1227%	6 052
Capital expenditure & funds sources									
Capital expenditure	62 335	36 361	36 361	7 208	18 360	18 180	179	1%	36 361
Capital transfers recognised	61 941	32 601	32 601	7 208	18 360	16 301	2 059	13%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	394	3 760	3 760	(3)	1 112	1 880	(768)	-41%	3 760
Total sources of capital funds	62 335	36 361	36 361	7 206	19 471	18 180	1 291	7%	36 361
Financial position									
Total current assets	56 306	23 633	23 633	-	65 793	-	-	-	23 633
Total non current assets	520 599	515 142	515 142	-	528 378	-	-	-	515 142
Total current liabilities	341 313	306 432	306 432	-	347 169	-	-	-	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	-	240 200	-	-	-	224 403
Cash flows									
Net cash from (used) operating	94 931	26 087	26 087	14 527	43 025	13 044	(29 982)	-230%	23 452
Net cash from (used) investing	(62 636)	(36 076)	(36 076)	(7 208)	(18 360)	(18 038)	322	-2%	(36 076)
Net cash from (used) financing	38	25	25	2	21	13	(8)	-67%	25
Cash/cash equivalents at the month/year end	33 437	(8 859)	(8 859)	24 268	26 100	(3 878)	(29 978)	773%	(11 185)
Debtors & creditors analysis									
	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
Debtors Age Analysis									
Total By Income Source	6 616	5 944	5 930	5 615	5 563	5 444	31 334	441 010	507 656
Creditors Age Analysis									
Total Creditors	15 494	18 687	18 882	18 706	16 940	57 074	56 618	94 329	296 730

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) - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		93 074	97 779	97 779	22 832	65 773	48 890	16 884	35%	97 779
Executive and council		66 243	67 612	67 612	20 969	49 517	33 806	15 711	46%	67 612
Finance and administration		26 831	30 167	30 167	1 863	16 256	15 084	1 173	8%	30 167
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 002	3 023	3 023	32	724	1 512	(788)	-52%	3 023
Community and social services		1 195	1 354	1 354	8	649	677	(29)	-4%	1 354
Sport and recreation		51	324	324	-	-	162	(162)	-100%	324
Public safety		756	1 345	1 345	24	75	672	(597)	-89%	1 345
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	450	450	-	-	225	(225)	-100%	450
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	450	450	-	-	225	(225)	-100%	450
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		137 520	101 838	101 838	7 990	55 876	50 919	4 957	10%	101 838
Energy sources		19 618	22 750	22 750	1 701	10 926	11 375	(449)	-4%	22 750
Water management		64 584	38 293	38 293	3 784	21 973	19 147	2 826	15%	38 293
Waste water management		41 434	28 468	28 468	1 463	16 748	14 234	2 514	18%	28 468
Waste management		11 884	12 327	12 327	1 042	6 228	6 163	65	1%	12 327
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	232 597	203 090	203 090	30 853	122 373	101 545	20 828	21%	203 090
Expenditure - Functional										
<i>Governance and administration</i>		82 379	77 321	77 321	5 317	34 670	38 661	(3 991)	-10%	77 433
Executive and council		13 469	14 884	14 884	1 049	7 267	7 442	(175)	-2%	15 074
Finance and administration		68 909	62 437	62 437	4 268	27 402	31 218	(3 816)	-12%	62 359
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 247	16 506	16 506	1 871	7 598	8 253	(655)	-8%	16 757
Community and social services		2 301	2 467	2 467	187	1 313	1 233	80	6%	2 467
Sport and recreation		3 314	6 695	6 695	1 098	2 456	3 347	(891)	-27%	6 712
Public safety		3 746	3 913	3 913	311	2 093	1 956	136	7%	4 146
Housing		2 885	3 432	3 432	275	1 736	1 716	20	1%	3 432
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8 063	9 782	9 782	465	3 702	4 891	(1 189)	-24%	9 782
Planning and development		5 950	6 883	6 883	315	2 676	3 442	(766)	-22%	6 883
Road transport		2 114	2 899	2 899	150	1 026	1 450	(424)	-29%	2 899
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		109 659	93 429	93 429	8 457	36 353	46 714	(10 361)	-22%	93 067
Energy sources		38 947	42 339	42 339	4 668	12 011	21 170	(9 158)	-43%	42 018
Water management		34 066	24 944	24 944	1 800	11 889	12 472	(584)	-5%	24 925
Waste water management		25 178	19 995	19 995	1 525	9 622	9 998	(375)	-4%	19 993
Waste management		11 468	6 150	6 150	464	2 831	3 075	(244)	-8%	6 130
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	212 347	197 039	197 039	16 110	82 323	98 519	(16 196)	-16%	197 039
Surplus/ (Deficit) for the year		20 249	6 052	6 052	14 743	40 050	3 026	37 024	12.23576	6 052

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

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

NC093 Magareng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		66 243	67 612	67 612	20 969	49 517	33 806	15 711	46.5%	67 612
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		(236)	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		27 067	30 167	30 167	1 863	16 256	15 084	1 173	7.8%	30 167
Vote 05 - Municipal Infrastructure		130 670	89 961	89 961	6 948	53 804	44 981	8 823	19.6%	89 961
Vote 06 - Community Services		6 923	15 350	15 350	1 073	2 170	7 675	(5 505)	-71.7%	15 350
Vote 07 - Public Safety & Transport		1 930	-	-	-	718	-	718	#DIV/0!	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	232 597	203 090	203 090	30 853	122 465	101 545	20 920	20.6%	203 090
Expenditure by Vote	1									
Vote 01 - Executive & Council		12 397	12 407	12 407	891	6 440	6 203	236	3.8%	12 407
Vote 02 - Office Of The Municipal Manager		849	2 478	2 478	159	828	1 239	(411)	-33.2%	2 478
Vote 03 - Corporate Services		17 570	19 293	19 293	1 752	9 556	9 646	(90)	-0.9%	19 293
Vote 04 - Financial Services		51 414	43 144	43 144	2 517	17 846	21 572	(3 726)	-17.3%	43 144
Vote 05 - Municipal Infrastructure		114 386	93 982	93 982	8 241	35 742	46 991	(11 249)	-23.9%	93 982
Vote 06 - Community Services		9 699	18 878	18 878	2 031	8 520	9 439	(919)	-9.7%	18 878
Vote 07 - Public Safety & Transport		173	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		5 860	6 857	6 857	520	3 391	3 429	(38)	-1.1%	6 857
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	212 347	197 039	197 039	16 110	82 323	98 519	(16 196)	-16.4%	197 039
Surplus/ (Deficit) for the year	2	20 249	6 052	6 052	14 743	40 142	3 026	37 117	1226.6%	6 052

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

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

Expenditure by Vote or Department

The narrations below indicate how individual departments have performed when comparing actual year to date which amounts to **R82.3 million** and year to date budget which amounts to **R98.5million** which resulted a negative variance of **16.4%** as at end of **December 2025**.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to **R12.4 million**; for the month of December 2025, **R891 thousands** was spent and the year-to-date actual amounts to **R6.4 million** which reflected positive variance of **3.8%** when compared to the projected budget that amounts to **R6.2 million**.

Vote 2 – Municipal Manager

Municipal Manager original budget amounts to **R2.5 million**; for the month of December 2025, **R159 thousands** was spent and the actual year to date amounts to **R828 thousand**. The municipality spent **33.2%** less than the projected budget that amounts to **R1.2 million** for the month ending December 2025.

The negative variance is due to the following items:

- Employee related cost the projected budget for the month amounts to **R1.1million**, and the municipality spent **R157 thousand** for the month of December and the year-to-date actual amounts to **R765 thousands**. The contributing factor is we have a budgeted for the following vacant posts for Communication Officer.
- Contracted Services the projected budget for the month amounts to **R10 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 **R94.1 thousand** and the municipality spend **R1.3 thousand** for the month of December and the year-to-date actual amounts to **R62.1 thousands**. The municipality has unspent on this line item due to financial constraints and the implementation of the cost containment policy.

Vote 3 – Corporate Services.

Corporate Services original budget amounts to **R19.3**; for the reporting month of December 2025, **R1.8 million** was spent and the actual year to date amounts to **R9.6 million** which shows that Corporate Services has spent **0.9%** less than the projected budget that amounts to **R9.6 million**. The negative variance is immaterial.

Vote 4 – Finance Department.

Finance Department original budget amounts to **R43.1 million**; for the month of December 2025, **R2.5 million** was spent and the actual year to date amounts to **R17.8 million** which shows that Finance Department spent **17,3%** less than the projected budget that amounts to **R21.6 million**.

The negative variance is due to the following line items:

- Contracted services the projected budget for the month to **R3.2 million** and the reporting month municipality has spent **R173.6 thousands** and the year-to-date actual amounts to **R2 million** which shows that the municipality underspent on this line item.
- Operational cost projected budget amounts to **R5.5 million** for the reporting, and the reporting month the municipality has spent **R296.6 thousand** and the year-to-date actual amounts to **R3.5 million**. The municipality has underspent on this line item.
- Inventory consumed the projected budget for the month amounts to **R1.1million**, and the municipality has spent **R434.8 thousand** for the month of December. The municipality has underspent on this line item.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to **R93.9 million**, for the month of December 2025 **R8.2 million** was spent and the actual year to date amounts to **R35.7 million** which shows that the municipality has spent **23.9%** less than the projected budget that amounts to **R46.9 million**.

The negative variance is due to the following line items:

- Contracted services the projected budget amounts to **R3,1 million** and the municipality has no expenditure for the month of December 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 **R12.5 million** and **R1.7 million** to Eskom for the reporting month. The variance is due financial constraints and low collection rate. It should be noted that the difference between what is on the schedule and **R1.7 million** is misclassification.

Vote 6-Community Services

Community Services original budget amount to **R18.9 million**; for the reporting month of December 2025, municipality spent **R2 million** and the year-to-date actual amounts to **R8.5 million** which shows that the municipality spent **9.7%** less than the projected budget that amounts to **R9.4 million**. The variance between actual year to date and year to date budget is immaterial.

Vote 9 – Planning & Development

Planning & Development original budget amounts to **R6.9 million**, for the month of December, **R520 thousand** was spent and the actual year to date amounts to **R3.4 million** which shows that municipality spent **1.1%** less than the projected budget that amounts to **3.4 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) - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		17 723	19 592	19 592	1 487	9 662	9 796	(134)	-1%	19 592
Service charges - Water		4 786	5 424	5 424	595	2 423	2 712	(290)	-11%	5 424
Service charges - Waste Water Management		9 085	9 775	9 775	787	4 805	4 888	(83)	-2%	9 775
Service charges - Waste management		6 737	7 355	7 355	584	3 560	3 677	(117)	-3%	7 355
Sale of Goods and Rendering of Services		943	1 232	1 232	32	477	616	(138)	-22%	1 232
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21 670	25 462	25 462	1 949	11 322	12 731	(1 409)	-11%	25 462
Interest from Current and Non Current Assets		385	46	46	-	-	23	(23)	-100%	46
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		23	38	38	3	13	19	(6)	-33%	38
Rental from Fixed Assets		16	327	327	-	-	164	(164)	-100%	327
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3 520	732	732	24	168	366	(199)	-54%	732
Non-Exchange Revenue										
Property rates		13 247	15 251	15 251	1 251	7 524	7 625	(101)	-1%	15 251
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		225	612	612	-	-	306	(306)	-100%	612
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		73 429	76 862	76 862	21 199	55 363	38 431	16 932	44%	76 862
Interest		6 681	7 781	7 781	603	3 524	3 891	(367)	-9%	7 781
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		252	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(301)	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		158 421	170 489	170 489	28 513	98 841	85 245	13 596	16%	170 489
Expenditure By Type										
Employee related costs		51 011	59 997	59 997	4 210	28 851	29 998	(1 147)	-4%	59 997
Remuneration of councillors		5 278	5 270	5 270	437	2 622	2 635	(13)	0%	5 270
Bulk purchases - electricity		31 322	25 000	25 000	3 373	3 373	12 500	(9 127)	-73%	25 000
Inventory consumed		16 587	14 050	14 050	1 031	6 081	7 025	(944)	-13%	14 050
Debt impairment		50 156	31 883	31 883	2 657	15 942	15 942	0	0%	31 883
Depreciation and amortisation		15 899	23 541	23 541	1 962	11 770	11 770	0	0%	23 541
Interest		5 667	600	600	(230)	(230)	300	(530)	-177%	600
Contracted services		14 322	16 283	16 308	946	4 791	8 154	(3 363)	-41%	16 308
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	569	-	569	#DIV/0!	-
Operational costs		18 177	19 810	19 785	1 725	8 553	9 893	(1 339)	-14%	19 785
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		3 928	604	604	-	-	302	(302)	-100%	604
Total Expenditure		212 347	197 039	197 039	16 110	82 323	98 519	(16 196)	-16%	197 039
Surplus/(Deficit)		(53 927)	(26 549)	(26 549)	12 403	16 518	(13 275)	29 792	-224%	(26 549)
Transfers and subsidies - capital (monetary allocations)		71 924	32 601	32 601	2 341	23 625	16 301	7 324	45%	32 601
Transfers and subsidies - capital (in-kind)		2 252	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		20 249	6 052	6 052	14 743	40 142	3 026	37 117	1227%	6 052
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		20 249	6 052	6 052	14 743	40 142	3 026	37 117	1227%	6 052
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		20 249	6 052	6 052	14 743	40 142	3 026	37 117	1227%	6 052
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		20 249	6 052	6 052	14 743	40 142	3 026	37 117	1227%	6 052

Operating Revenue

The summary of the Total operating revenue reflected in the above tableC4 table of the C Schedule attached. During the month of December 2025, the municipality generated total operating revenue which amounts to **R7.3 million** (excluding operational grants). The year-to-date actual revenue excluding operational grants amounts to **R43.5 million** and the year-to-date budget amounts to **R46.8 million** which reflects a negative variance amounts to **R3.4 million** excluding operational grants, which shows that the municipality has under billed as end of December 2025.

Detailed explanation on revenue by source items

Property Rates

The municipality billed revenue of **R1.3 million** in December 2025. However, the actual year-to-date revenue amounts to **R7.5 million** which is **1%** less than the budgeted revenue of **R7.6 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 **R1.5 million** from Sales of Electricity. However, the year-to-date revenue amounts to **R9.6 million**, which reflected a negative variance of **1%** when compared to year-to-date budget that amounts to **R9.8 million** for the period under review. The variance for electricity service charges is immaterial.

Service charges – water.

The municipality billed revenue of **R595 thousands** from Water Services, meanwhile the year-to-date actual amounts to **R2.4 million** which is **11%** less than the year-to-date budget of **R2.7 million** for the period under review. This is due to the water meters that are not working, and, in some instances, there are no water meters at all which makes it impossible for the municipality to get full consumption for water as projected. The municipality appointed Equalizer for revenue enhancement, which have started the process of replacing tempered and damaged water meters to the community.

Service charges – sanitation.

In the month under review, the municipality billed revenue of **R787 thousands**. The year-to-date actual amounts to **R4.8 million**, which is **2%** less than the year-to-date budget of **R4.9 million** for the month. The variance is immaterial.

Service charges – refuse.

The municipality billed revenue of **R584 thousands** and actual year to date amounts to **R3.6 million** which is **3%** less than year to date budget that amounts to **R3.7 million** during the period under review. The variance is immaterial.

Sales of Good and Rendering of Services

The municipality has generated **R32 thousands** from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to **R477 thousands** which resulted the negative variance of **22%** when compared to year-to-date budget amounting to **R616 thousands**. This variance is immaterial.

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

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

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

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

Rent from fixed assets.

For the reporting month, the municipality did not generate income from Rent on Fixed assets and there is no actual year to date expenditure for the month which resulted to a negative variance of **100%** when compared to year-to-date budget of **R164 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 **R11.3 million**, which is **11%** less than the year-to-date budget of **R12.7 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 **R306 thousands** for December 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 has received **R230 thousand** from FBDM EPWP and **R20.9 million** from Equitable Share.

Other revenue

The municipality received **R24 thousands** from other revenue for this month, the year-to-date actual amounts to **R168 thousand** which is **54%** less than the projected revenue that amounts to **R366 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 December 2025, the municipality incurred a total operating expenditure of **R16.1 million** and the current year-to-date actual shows that the municipality spent **R82.3** to date, which is **16%** less than the projected budget of **R98.5 million**.

Employee related costs.

The municipality incurred **R4.2 million** on employee related costs and actual year to date amounts to **R28.9 million** which reflects a negative variance of **4%** which indicates that the municipality has spent less than the year-to-date budget which amounts to **R29.9 million** in the current month. The variance between the projected budget & actual year is immaterial.

Remuneration of councillors.

Expenditure incurred in relation to councillor's remuneration amounts to **R437 thousand** and the year-to-date actual amounts to **R2.6 million** which reflects variance of **0%** when compared to year-to-date budget that amounts to **R2.6 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 **R15.9 million** which reflects **0%** variance when compared to actual year to date budget that amounts **R15.9 million**, it shows that both year to date actual and year to date budget are inline. This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 2023/24 audited financial statements.

Depreciation

The municipality incurred **R2 million** which is a non-cash item and actual year to date amounts to **R11.8 million** which reflects **0%** variance when compared to actual year to date budget that amounts to **R11.8 million**. Journals are being processed based on budgeted depreciation amount as per 2023/24 audited annual financial statement.

Bulk purchases - Electricity

The municipality has spent **R3.4 million** on bulk purchases, from the total spent **R1.7 million** was paid to Eskom and due to unfunded budget municipality was forced to do misallocation to pay both Equalizer and Vaalharts using Bulk Purchases- Electricity for the reporting month. The actual year to date expenditure amounts to **R3.4 million**, which reflected a negative variance amounting to **R9.1 million** which is **73%** less than projected budget that amounts to **R12.5 million**. This is because municipality did not honour its payment arrangement made with Eskom as per debt relief conditions, due to financial

constraints that the municipality is currently facing. Take note that this amount only relates to Eskom expenditure as water is classified under inventory items.

Inventory consumed

The reclassification of MSCOA has resulted in water purchases being categorized under inventory consumed. For the reporting month the municipality paid Vaalharts, the municipality has incurred **R1.0 million** on inventory consumed and the year-to-date expenditure amounts to **R6.1 million**. This reflects a variance of **13%** less than the projected budget of **R7 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 **R946 thousand** and the year-to-date actual amounts to **R4.8 million** which reflects negative variance of **41%** when compared to the actual year to date budget that amounts to **R8.2 million**. This variance caused by the municipality's inability to service its creditors within 30 days of the invoice receipt due to cash constrains and low collection rate.

Operational cost

This item has incurred expenditure amounting to **R1.7 million** and the actual year to date amounts to **R8.6 million** which reflected negative **14%** variance when compared to the year-to-date budget that amounts to **R9.9 million**. It includes items such as remuneration of ward committees, Assets consultants, insurance costs, external audit fees and other municipal running cost.

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

NC093 Magareng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		394	1 810	1 900	(3)	938	927	10	1%	1 900
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		394	1 810	1 900	(3)	938	927	10	1%	1 900
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	1 450	1 360	-	174	702	(529)	-75%	1 360
Community and social services		-	300	210	-	-	128	(128)	-100%	210
Sport and recreation		-	1 150	1 150	-	174	575	(401)	-70%	1 150
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		61 941	33 101	33 101	7 211	17 248	16 550	698	4%	33 101
Energy sources		-	500	500	-	-	250	(250)	-100%	500
Water management		44 398	22 601	22 601	6 398	11 441	11 301	140	1%	22 601
Waste water management		17 543	10 000	10 000	812	5 807	5 000	807	16%	10 000
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	62 335	36 361	36 361	7 208	18 360	18 180	179	1%	36 361
Funded by:										
National Government		61 941	32 601	32 601	7 211	17 248	16 301	948	6%	32 601
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		61 941	32 601	32 601	7 211	17 248	16 301	948	6%	32 601
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		394	3 760	3 760	(3)	1 112	1 880	(768)	-41%	3 760
Total Capital Funding		62 335	36 361	36 361	7 208	18 360	18 180	179	1%	36 361

For the reporting month, the municipality spent **R7.2 million** on capital expenditure with includes funding from both National Government and Internally generated income, and the year-to-date actual amounts to **R18.2 million** which is **1%** less than the projected actual budget that amounts to **R18.2 million**.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1 414	(60 742)	(60 742)	(80)	(60 742)
Trade and other receivables from exchange transactions		(30 730)	20 262	20 262	(24 211)	20 262
Receivables from non-exchange transactions		16 114	14 699	14 699	19 406	14 699
Current portion of non-current receivables						
Inventory		6	121	121	(107)	121
VAT		71 297	50 562	50 562	72 581	50 562
Other current assets		(1 795)	(1 270)	(1 270)	(1 796)	(1 270)
Total current assets		56 306	23 633	23 633	65 793	23 633
Non current assets						
Investments						
Investment property		21 079	24 868	24 868	21 079	24 868
Property, plant and equipment		497 318	489 691	489 601	505 096	489 601
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		1 831	213	303	1 831	303
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		0	0	0	0	0
Other non-current assets						
Total non current assets		520 599	515 142	515 142	528 378	515 142
TOTAL ASSETS		576 905	538 775	538 775	594 171	538 775
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1 358	1 334	1 334	1 374	1 334
Trade and other payables from exchange transactions		299 749	266 511	266 511	274 640	266 511
Trade and other payables from non-exchange transactions		1 451	9 019	9 019	30 381	9 019
Provision		10 167	8 837	8 837	9 954	8 837
VAT		28 589	20 731	20 731	30 819	20 731
Other current liabilities		-	-	-	-	-
Total current liabilities		341 313	306 432	306 432	347 169	306 432
Non current liabilities						
Financial liabilities		669	1 085	1 085	669	1 085
Provision		6 133	6 855	6 855	6 133	6 855
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		6 802	7 940	7 940	6 802	7 940
TOTAL LIABILITIES		348 114	314 372	314 372	353 970	314 372
NET ASSETS	2	228 791	224 403	224 403	240 200	224 403
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		189 696	224 403	224 403	240 200	224 403
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	189 696	224 403	224 403	240 200	224 403

Total Assets

Variations were noted between the budgeted values of assets and the actual recorded at the end of the review period. As at the end of December 2025, the municipality recorded total assets of **R594.2 million** which includes **R65.8 million** and **R528.4 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 December 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of **-R4.8 million**, representing about **-1%** of the total assets. Looking at the annual budgeted trade and other receivables of **R34.9 million**, consumer debtors appear to be understated as compared to the debtor's age analysis. This is due to the failure of customers paying their debt as well as the impact of debt impairment which will be fully affected at the end of the financial year. This is also an indication of the rate at which consumer debtors are escalating. It is important that council fast-track implementation of its credit control and debt collection strategies (revenue enhancement) to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment to accurately budget for the consumer debtors projected at the end of the financial year.

Property Plant and Equipment (PPE)

As of 31 December 2025, the municipality recorded **R505.1 million** for Property Plant and Equipment, which represents **85%** 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 **R505.1million** which is more than the projected amount of **R489.6 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 December 2025. As at the end December 2025, the municipality recorded total liabilities of **R353.9 million which is R347.2 million and R6.8 million** for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

The current ratio of the municipal's financial position equals to **0.19**, which is current assets divided by current liabilities (**65 793/347 169**). 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

5.7Table C7: Monthly Budget Statement – Cash Flow

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 068	9 150	9 150	481	6 063	4 575	1 488	33%	9 150
Service charges		20 156	25 207	25 207	1 844	10 588	12 604	(2 015)	-16%	25 207
Other revenue		58 431	2 959	2 959	77	742	1 479	(738)	-50%	2 865
Transfers and Subsidies - Operational		69 243	76 862	76 862	21 199	55 363	38 431	16 932	44%	76 862
Transfers and Subsidies - Capital		72 545	32 601	32 601	2 341	23 625	16 301	7 324	45%	32 601
Interest		790	20 319	20 319	77	686	10 159	(9 474)	-93%	20 319
Dividends								-		
Payments										
Suppliers and employees		(131 302)	(140 411)	(140 411)	(11 721)	(54 271)	(70 205)	(15 934)	23%	(142 952)
Interest		-	(600)	(600)	230	230	(300)	(530)	177%	(600)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		94 931	26 087	26 087	14 527	43 025	13 044	(29 982)	-230%	23 452
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(301)	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments										
Payments										
Capital assets		(62 335)	(36 076)	(36 076)	(7 208)	(18 360)	(18 038)	322	-2%	(36 076)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(62 636)	(36 076)	(36 076)	(7 208)	(18 360)	(18 038)	322	-2%	(36 076)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		38	25	25	2	21	13	8	67%	25
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		38	25	25	2	21	13	(8)	-67%	25
NET INCREASE/ (DECREASE) IN CASH HELD		32 333	(9 964)	(9 964)	7 321	24 686	(4 982)			(12 598)
Cash/cash equivalents at beginning:		1 104	1 104	1 104	16 947	1 414	1 104			1 414
Cash/cash equivalents at month/year end:		33 437	(8 859)	(8 859)	24 268	26 100	(3 878)			(11 185)

Table C7 presents details pertaining to cash flow performance. As at end December 2025, the net cash inflow from operating activities amounts to **R14.5 million** which entails of; Property rate which the municipality collected **R481 thousand**, Service Charges which includes Water, Electricity, Refuse and Sanitation and municipality collected **R1.8 million** for the month. It is worth noting that the municipality billed and collected the following for services charges for the month of December:

- Electricity serviced billed **R1.4 million** and collected **R1.7 million**.
- Water services billed **R595 thousand** and collected **R102 thousand**.
- Waste- Water billed **R787 thousand** and collected **R22 thousand**
- Waste billed **R584 thousand** and collected **R63 thousand**.

The municipal supplier and employees' amounts to **R11, 7 million** for the quarter under review, it is worth noting this line item entails all the expenditure line item as per C4 financial performance (revenue and expenditure) excluding the non-cash items (impairment and depreciation).

Whilst the net cash outflow from investing activities is – **R7.2 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 **R7.3 million**, cash and cash equivalent at the beginning of **R16.9 million** and cash and cash equivalent /month end amounts to **R24.3 million**.

Part 2: Supporting Documentation

6. Debtors Analysis

The outstanding debtors as of 30 November 2025 amounts to **R502.2 million** which shows increase of **R5.5 million** in debtors' book when compared to 30th December 2025 outstanding debtors which amounted to **R507.7 million**. The largest outstanding amount owed to the municipality is coming from households; this category owes **R469.1million**, 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 **15%** 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 - M06 December

Description	NT Code	Budget Year 2025/26									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	747	395	471	394	368	377	2 194	72 185	77 130	75 518			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	617	434	392	280	244	155	762	27 506	30 389	28 946			
Receivables from Non-exchange Transactions - Property Rates	1400	1 073	998	960	977	907	882	4 652	55 107	65 555	62 525			
Receivables from Exchange Transactions - Waste Water Management	1500	902	893	909	910	905	901	5 067	71 569	82 057	79 353			
Receivables from Exchange Transactions - Waste Management	1600	667	651	655	650	646	641	3 586	49 186	56 683	54 710			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	1810	2 559	2 532	2 503	2 500	2 453	2 452	14 834	161 472	191 304	183 710			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	52	41	41	104	40	35	240	3 984	4 538	4 405			
Total By Income Source	2000	6 616	5 944	5 930	5 815	5 563	5 444	31 334	441 010	507 656	489 166	-	-	
November Totals		6 295	6 016	5 865	5 635	5 527	5 506	30 904	436 417	502 165	483 989			
Debtors Age Analysis By Customer Group														
Organs of State	2200	341	371	315	265	242	247	1 287	3 418	6 488	5 460			
Commercial	2300	772	518	486	382	356	304	1 636	25 023	29 476	27 700			
Households	2400	5 479	5 032	5 106	5 145	4 939	4 870	28 233	410 312	469 116	453 499			
Other	2500	23	23	23	24	27	22	178	2 257	2 576	2 507			
Total By Customer Group	2600	6 616	5 944	5 930	5 815	5 563	5 444	31 334	441 010	507 656	489 166	-	-	

6.1 Top 100 Debtors: Commercial

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1011982	WARRENTON SUPER CHICKEN PTY LTD	R 71 321.08	R 71 234.18	R 71 147.27	R 71 060.36	R 70 973.46	R 70 895.47	R 74 969.48	R 13 806.85	R 13 658.93	R 10 379 781.51	R 10 908 848.59
1015015	S SANRAL	R 16 086.52	R 16 086.52	R 17 455.58	R 17 455.58	R 17 455.58	R 2 995 808.26	R 3 144 694.12				
1015018	LM ERASMUS BOEDERY GRASBULT	R 6 422.03	R 6 415.10	R 6 408.17	R 6 401.24	R 6 394.31	R 6 388.12	R 6 768.60	R 6 761.88	R 6 755.17	R 947 460.30	R 1 006 174.92
1002657	A TERWIN	R 9 245.26	R 9 196.10	R 9 146.94	R 9 097.80	R 9 048.65	R 9 003.75	R 8 833.64	R 8 784.93	R 8 736.21	R 588 321.15	R 669 414.43
1001073	GM WESI	R 6 788.79	R 6 761.94	R 6 735.10	R 6 708.26	R 6 681.41	R 6 660.55	R 6 353.75	R 2 392.84	R 2 350.64	R 528 704.29	R 580 137.57
1015849	CM AVENANT	R 5 495.25	R 5 476.13	R 5 457.02	R 5 437.91	R 5 418.78	R 5 401.11	R 5 520.29	R 5 400.19	R 5 230.39	R 503 571.29	R 552 408.36
1016074	THABAZIBU F TRADING	R 4 232.80	R 4 223.30	R 4 213.80	R 4 204.31	R 4 194.81	R 4 142.13	R 9 430.37	R 7 673.96	R 6 070.84	R 448 436.43	R 496 822.75
1002463	A SPOORNET	R 1 594.81	R 1 594.81	R 1 730.54	R 1 730.54	R 1 730.54	R 442 226.84	R 456 987.32				
1012890	LI KGWAPI	R 7 766.18	R 7 720.18	R 7 723.16	R 7 726.13	R 7 729.12	R 7 735.88	R 7 607.29	R 7 561.52	R 7 515.73	R 350 601.50	R 419 686.69
1012914	CENTENNIAL TRADING CO 114 PTY LTD	R 4 820.61	R 4 796.70	R 4 772.79	R 4 748.88	R 4 724.95	R 4 703.22	R 4 620.64	R 4 597.12	R 4 573.55	R 347 051.75	R 389 410.21
1007879	GD LANDRY	R 3 367.07	R 3 351.58	R 3 336.08	R 3 320.58	R 3 305.07	R 3 290.67	R 3 296.93	R 3 281.36	R 3 265.73	R 298 096.53	R 327 911.60
1002107	HM AVENANT	R 4 059.38	R 4 041.01	R 4 022.64	R 4 004.28	R 3 985.89	R 3 969.07	R 3 942.90	R 3 924.64	R 3 906.39	R 287 604.90	R 323 461.10
1011755	TRANSKA RESORT	R 1 448.31	R 1 448.31	R 1 571.57	R 1 571.57	R 1 571.57	R 307 301.90	R 320 706.47				
1014983	ED COETZEE	R 3 138.82	R 3 124.11	R 3 109.40	R 3 094.69	R 3 079.97	R 3 066.54	R 3 054.38	R 3 039.86	R 3 025.29	R 260 805.24	R 288 538.30
1002315	SPAR WARRENTON	R 56 986.04	R 56 300.16	R 54 962.24	R 59 971.36	R 45 056.32	R -	R -	R -	R -	R -	R 273 276.12
1000868	KJ HAARHOFF	R 4 187.87	R 4 164.06	R 4 140.24	R 4 116.44	R 4 092.64	R 4 070.70	R 4 147.08	R 4 123.34	R 4 099.53	R 234 345.47	R 271 487.37
1006345	THUSANANG MARK	R 2 607.92	R 2 596.48	R 2 585.02	R 2 573.59	R 2 562.14	R 2 551.56	R 2 556.08	R 2 544.67	R 2 533.21	R 244 087.34	R 267 198.01
1006273	INJ MOCHANE	R 3 322.88	R 3 305.69	R 3 288.48	R 3 271.28	R 3 254.06	R 3 238.17	R 3 201.80	R 3 184.55	R 3 167.30	R 231 234.77	R 260 468.98
1001953	J ABRAHIM	R 3 769.26	R 3 750.15	R 3 731.04	R 3 711.94	R 3 692.82	R 3 675.26	R 3 641.82	R 3 429.14	R 3 369.87	R 227 280.17	R 260 051.47
1006603	E MARAKARELO	R 2 862.50	R 2 848.70	R 2 834.92	R 2 821.11	R 2 807.32	R 2 794.63	R 2 775.36	R 2 761.64	R 2 747.85	R 223 912.69	R 249 166.72
1006338	SS & VK KOTE	R 2 454.67	R 2 443.87	R 2 433.05	R 2 422.26	R 2 411.45	R 2 401.30	R 2 420.82	R 2 409.87	R 2 398.87	R 224 955.45	R 246 751.61
1000192	JIF DE BEER	R 3 679.91	R 3 659.23	R 3 638.55	R 3 617.86	R 3 597.18	R 3 578.42	R 3 486.87	R 3 466.51	R 3 446.15	R 207 151.88	R 239 322.56
1005712	SEEKOEI (LETAMO TAVERN)	R 2 447.46	R 2 436.55	R 2 425.64	R 2 414.74	R 2 403.83	R 2 393.82	R 2 371.20	R 2 360.34	R 2 349.49	R 206 513.23	R 228 116.30
1006090	BURNE-A-TOWEL PTY LTD	R 2 268.24	R 2 258.31	R 2 248.39	R 2 238.47	R 2 228.55	R 2 219.64	R 2 183.20	R 2 173.53	R 2 163.87	R 205 634.18	R 225 616.38
1006327	J CINDI	R 3 747.57	R 3 726.52	R 3 705.48	R 3 684.44	R 3 663.40	R 3 643.88	R 3 582.92	R 3 063.78	R 3 035.13	R 188 428.02	R 220 281.14
1002433	JC HUMAN	R 2 854.90	R 2 840.07	R 2 825.24	R 2 810.42	R 2 795.59	R 2 782.24	R 2 698.33	R 2 683.86	R 2 669.38	R 195 021.45	R 219 981.48
1011977	BLACK GINGER 489 PTY LTD	R 12 294.15	R 12 189.46	R 12 084.77	R 11 980.08	R 11 875.40	R 11 779.45	R 10 875.15	R 10 771.04	R 10 666.92	R 110 277.18	R 214 793.60
1005496	R RETSWELELE FUNERALS	R 3 042.14	R 3 026.29	R 3 010.45	R 2 994.61	R 2 978.78	R 2 964.10	R 2 923.75	R 2 907.90	R 2 891.96	R 183 923.01	R 210 662.99
1006441	TMS PADISHO	R 2 063.83	R 2 054.75	R 2 045.64	R 2 036.54	R 2 027.43	R 2 018.99	R 2 022.67	R 2 013.57	R 2 004.42	R 187 573.01	R 205 860.85
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	R 3 590.68	R 3 569.35	R 3 548.02	R 3 526.69	R 3 505.36	R 3 485.84	R 3 385.95	R 3 364.77	R 3 343.59	R 170 820.54	R 202 140.79
1003418	KOMARIN KAFFEE (OLIPHANT GGO)	R 2 543.89	R 2 530.46	R 2 517.03	R 2 503.60	R 2 490.16	R 2 478.01	R 2 428.26	R 2 415.13	R 2 401.94	R 175 976.17	R 198 284.65
1006085	4720103177 TRANSNET FREIGHT RAIL	R 58 485.31	R 61 092.69	R 72 931.47	R 2 660.94	R -	R -	R -	R -	R -	R -	R 195 170.41
1002071	A WELDECHERKOS(DANIELS)	R 1 464.23	R 1 460.25	R 1 449.68	R 2 211.99	R 2 413.57	R 3 286.29	R 2 624.58	R 1 764.41	R 2 416.83	R 165 157.63	R 184 249.46
1009234	AP MATSHA	R 1 758.76	R 1 750.94	R 1 743.12	R 1 735.30	R 1 727.47	R 1 720.21	R 1 721.79	R 1 713.89	R 1 706.01	R 161 034.54	R 176 612.03
1011696	M MANAGER	R 516.57	R 516.57	R 560.53	R 560.53	R 560.53	R 168 658.80	R 173 439.81				
1015126	NEOTEL(4800224455)	R 13 448.13	R 13 549.64	R 14 488.15	R 6 632.78	R 5 255.30	R 9 499.68	R 1 542.47	R 5 394.58	R 4 348.94	R 94 523.36	R 168 683.03
1003420	O OLIPHANT (MADISO SENTRA)	R 2 071.90	R 2 060.99	R 2 050.08	R 2 039.16	R 2 028.26	R 2 018.27	R 1 963.66	R 1 952.80	R 1 941.95	R 149 619.77	R 167 746.84
1002314	PAV BURGER	R 9 022.93	R 9 134.27	R 9 057.30	R 8 980.33	R 9 071.06	R 9 032.68	R 5 149.49	R 5 107.84	R 5 066.20	R 97 270.77	R 166 892.87
1009433	MW SEEKOEI	R 1 499.44	R 1 493.54	R 1 487.63	R 1 481.74	R 1 475.83	R 1 470.16	R 1 501.55	R 1 495.40	R 1 489.26	R 147 410.00	R 160 804.55
1002438	JC HUMAN	R 156.79	R 156.79	R 170.14	R 170.14	R 170.14	R 157 827.57	R 159 278.73				
1002267	WARRENTON SLAGHUIS	R 2 389.14	R 2 377.06	R 2 382.01	R 2 386.96	R 2 392.48	R 1 832.37	R 1 345.56	R 1 204.17	R 1 197.26	R 118 989.17	R 136 496.18
1001950	AH EBRAHIM	R 3 755.05	R 3 728.89	R 3 702.73	R 3 676.59	R 3 650.43	R 3 626.36	R 3 461.07	R 3 435.01	R 3 408.90	R 103 936.25	R 136 381.28
1016262	BIGS ENGINEERING AND SUPPLY	R 33 115.66	R 1 456.77	R 1 449.84	R 1 442.91	R 1 435.98	R 1 429.79	R 1 361.28	R 4 277.07	R 1 346.87	R 87 311.85	R 134 628.02
1007092	NS DIKGETSI	R 2 011.67	R 2 000.85	R 1 990.05	R 1 979.24	R 1 968.42	R 1 958.29	R 1 940.11	R 1 929.17	R 1 918.16	R 115 572.45	R 133 268.41
1009073	M LESABE	R 1 737.22	R 1 728.27	R 1 719.31	R 1 710.36	R 1 701.40	R 1 693.30	R 1 663.68	R 1 654.89	R 1 646.10	R 117 742.56	R 132 997.09
1004131	CE COETZEE	R 1 394.63	R 1 388.24	R 1 381.84	R 1 375.44	R 1 369.05	R 1 363.29	R 1 352.09	R 1 345.90	R 1 339.66	R 119 997.88	R 132 308.02
1001897	BS KGOSIJANG	R 1 483.53	R 1 476.60	R 1 469.67	R 1 462.74	R 1 455.81	R 1 449.62	R 1 409.80	R 1 403.09	R 1 396.38	R 117 646.90	R 130 654.14
1001892	PAV BURGER	R 3 115.61	R 3 148.03	R 3 126.92	R 3 105.81	R 3 140.84	R 3 121.65	R 2 987.06	R 2 966.23	R 2 945.41	R 102 671.53	R 130 329.09
1003152	PJ MALAN	R 1 267.89	R 1 262.56	R 1 257.23	R 1 251.90	R 1 246.57	R 1 241.88	R 1 230.83	R 1 225.74	R 1 220.65	R 118 916.74	R 130 121.99
1007135	TF DLAMINI (PROK)	R 1 284.61	R 1 278.71	R 1 272.80	R 1 266.90	R 1 261.00	R 1 255.34	R 1 268.42	R 1 262.28	R 1 256.13	R 118 251.66	R 129 657.85

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
1006334	DP MANOPOLE	R 1 606.22	R 1 597.90	R 1 589.59	R 1 581.27	R 1 572.95	R 1 565.49	R 1 531.19	R 1 523.16	R 1 515.06	R 112 836.17	R 126 919.00
1012635	N LE ROUX	R 1 103.40	R 1 099.42	R 1 095.44	R 1 091.47	R 1 087.49	R 1 083.67	R 1 112.73	R 1 108.59	R 1 104.45	R 116 887.44	R 126 774.10
1003187	VILJOEN	R 1 613.97	R 1 605.44	R 1 596.91	R 1 588.39	R 1 579.86	R 1 572.18	R 1 536.43	R 1 528.10	R 1 519.77	R 106 563.07	R 120 704.12
1009392	SON JOHN'S REVELATION CHURCH OF SA	R 1 666.93	R 1 658.05	R 1 649.16	R 1 641.12	R 1 632.23	R 1 624.00	R 1 597.12	R 1 589.11	R 1 581.12	R 104 776.08	R 119 414.92
1002218	MJ MAIJANE& H/A KGATELOPELE	R 1 362.97	R 1 356.36	R 1 349.75	R 1 343.14	R 1 336.53	R 1 330.56	R 1 314.54	R 1 308.06	R 1 301.58	R 106 163.82	R 118 167.31
1002167	V VAN DEN BERG	R 1 992.25	R 1 981.33	R 1 970.42	R 1 959.51	R 1 948.61	R 1 938.61	R 1 877.22	R 1 866.37	R 1 855.51	R 97 902.25	R 115 292.08
1006863	R SPAGEN	R 939.83	R 936.50	R 933.16	R 929.83	R 926.48	R 923.28	R 948.86	R 945.38	R 941.92	R 105 149.81	R 113 575.05
1006078	ILIFU TRADING 240C C	R 747.87	R 745.31	R 742.74	R 740.17	R 737.60	R 735.14	R 756.95	R 754.28	R 751.61	R 103 853.42	R 110 565.09
1008300	M (INDIER SHOP) ABDUL	R 1 240.04	R 1 234.14	R 1 228.23	R 1 222.32	R 1 216.42	R 1 210.76	R 1 220.04	R 1 213.90	R 1 207.76	R 98 704.42	R 109 698.03
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	R 2 006.27	R 1 995.37	R 1 977.86	R 2 733.25	R 2 927.90	R 3 794.43	R 3 012.78	R 2 145.90	R 2 791.61	R 85 011.92	R 108 397.29
1003696	TRANSNET LTD	R 1 056.74	R 1 052.12	R 1 047.51	R 1 042.88	R 1 038.27	R 1 034.12	R 1 026.81	R 1 022.37	R 1 017.87	R 97 139.98	R 106 478.67
1008299	S AHMED	R 1 229.58	R 1 223.68	R 1 217.77	R 1 211.87	R 1 205.96	R 1 200.30	R 1 208.71	R 1 202.56	R 1 196.43	R 93 569.58	R 104 466.44
1006862	UNCLE SAM'S STORE (PROK)	R 831.24	R 828.67	R 826.11	R 823.54	R 820.97	R 818.51	R 847.41	R 844.74	R 842.06	R 96 971.97	R 104 455.22
1003504	TRANSNET LTD	R 1 067.37	R 1 062.64	R 1 057.92	R 1 053.19	R 1 048.47	R 1 044.22	R 1 036.76	R 1 032.17	R 1 027.55	R 94 634.28	R 104 064.57
1015924	BV SOKUPHA	R 1 920.39	R 1 909.48	R 1 898.57	R 1 887.67	R 1 876.76	R 1 866.76	R 1 799.26	R 1 788.40	R 1 777.55	R 87 066.22	R 103 791.06
1004591	TRANSNET LTD	R 1 041.00	R 1 036.38	R 1 031.76	R 1 027.14	R 1 022.53	R 1 018.38	R 1 009.72	R 1 005.29	R 1 000.79	R 91 363.60	R 100 556.59
1008297	LP MOKITIMI	R 999.48	R 995.01	R 990.53	R 986.05	R 981.57	R 977.52	R 973.80	R 969.47	R 965.07	R 91 075.00	R 99 913.50
1011567	JT MAKAME	R 1 588.28	R 1 579.99	R 1 571.69	R 1 563.40	R 1 555.10	R 1 547.16	R 1 545.63	R 1 485.78	R 1 471.73	R 85 809.76	R 99 718.52
1004167	TRANSNET PROPERTY VAT 4720103177	R 1 667.39	R 1 657.89	R 1 648.40	R 1 638.90	R 1 629.40	R 1 620.75	R 1 554.75	R 1 545.37	R 1 535.98	R 84 482.40	R 98 981.23
1004584	TRANSNET PROPERTY VAT 4720103177	R 998.68	R 994.27	R 989.87	R 985.46	R 981.06	R 977.02	R 977.78	R 973.38	R 968.99	R 87 703.87	R 96 550.38
1013049	T VERMEULEN	R 1 666.59	R 1 656.79	R 1 646.98	R 1 637.17	R 1 627.36	R 1 618.41	R 1 574.08	R 1 564.36	R 1 554.65	R 81 334.97	R 95 881.36
1015901	ARE SEMELELENG CO-OPERATIVE LTD	R 1 032.10	R 1 028.12	R 1 024.13	R 1 020.16	R 1 016.18	R 1 012.37	R 1 035.33	R 1 031.20	R 1 027.06	R 85 560.20	R 94 786.85
1002220	VAN ZYL (TCT SPARES) HK	R 1 029.32	R 1 025.34	R 1 021.37	R 1 017.39	R 1 013.41	R 1 009.59	R 1 032.35	R 1 028.21	R 1 024.07	R 84 890.75	R 94 091.80
1016497	JJ BURGER	R 454.74	R 454.74	R 493.43	R 493.43	R 493.43	R 88 292.77	R 92 501.50				
1002435	H KATHRADA	R 1 810.65	R 1 799.65	R 1 788.66	R 1 777.67	R 1 775.22	R 1 765.36	R 1 669.02	R 1 658.34	R 1 647.64	R 76 169.47	R 91 861.68
1003099	R RANDALL	R 1 877.57	R 1 865.49	R 1 861.25	R 1 849.17	R 1 837.09	R 1 826.03	R 1 752.86	R 1 740.86	R 1 728.86	R 74 088.03	R 90 427.21
1012602	HM ALI	R 323.11	R 323.11	R 350.59	R 350.59	R 350.59	R 87 310.99	R 90 301.42				
1016934	REA AGA TAUUNG	R 20 086.15	R 19 897.47	R 19 504.47	R 2 746.10	R 2 961.55	R 2 225.05	R 7 856.97	R 12 286.64	R -	R -	R 87 564.40
1010024	KOPANO BAKERY	R 694.40	R 691.84	R 689.27	R 686.70	R 684.13	R 681.67	R 698.93	R 696.26	R 693.59	R 80 886.50	R 87 103.29
1002341	TELKOM SA LTD	R 86 988.86	R 89.76	R -	R -	R -	R -	R -	R -	R -	R -	R 87 078.62
1002136	EJH DANIELS	R 2 194.92	R 2 180.81	R 2 166.70	R 2 152.60	R 2 138.49	R 2 125.73	R 2 005.85	R 1 992.05	R 1 999.44	R 67 961.26	R 86 917.85
1001891	HUA HUA RON INV (PTY LTD)_CLOTHING SHOP	R 923.23	R 919.24	R 915.26	R 911.28	R 907.31	R 903.49	R 917.21	R 913.07	R 908.93	R 77 423.67	R 85 642.69
1001899	A STAR CAFE	R 483.61	R 483.61	R 524.77	R 524.77	R 524.77	R 80 074.49	R 84 550.46				
1016086	V VAN DEN BERG	R 345.33	R 345.33	R 374.70	R 374.70	R 374.70	R 81 013.00	R 84 209.08				
1001930	PAV BURGER	R 1 359.25	R 1 376.74	R 1 368.00	R 1 359.25	R 1 382.92	R 1 375.03	R 1 320.35	R 1 311.85	R 1 303.29	R 73 853.82	R 84 010.50
1004484	TRANSNET LTD	R 961.22	R 956.77	R 952.34	R 947.88	R 943.44	R 939.39	R 925.93	R 921.51	R 917.09	R 73 679.65	R 82 145.22
1006331	BONANE ENTERPRIZES (PROK)	R 1 268.20	R 1 260.74	R 1 253.27	R 1 245.81	R 1 238.35	R 1 231.53	R 1 198.74	R 1 191.34	R 1 183.94	R 68 740.38	R 79 812.30
1016243	BONANE ENTERPRIZES (PROK)	R 317.98	R 317.98	R 345.04	R 345.04	R 345.04	R 76 316.74	R 79 259.74				
1001878	VLEIS PALEIS	R 293.25	R 293.25	R 318.21	R 318.21	R 318.21	R 76 277.11	R 78 991.24				
1003151	NR ROSSOUW/ CJ VENTER	R 1 232.05	R 1 225.12	R 1 218.19	R 1 211.26	R 1 204.33	R 1 198.14	R 1 136.91	R 1 130.20	R 1 123.48	R 67 395.06	R 78 074.74
1003068	D BOTHA	R 2 822.90	R 2 801.97	R 2 781.04	R 2 760.11	R 2 739.18	R 2 720.01	R 2 540.92	R 2 520.19	R 2 499.40	R 53 830.39	R 78 016.11
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	R 1 192.86	R 1 186.54	R 1 180.22	R 1 173.90	R 1 167.56	R 1 161.62	R 1 152.83	R 1 146.38	R 1 139.93	R 67 207.34	R 77 709.18
1015917	BUZAPHI CONSTRUCTION PTY LTD	R 1 279.62	R 1 272.69	R 1 265.76	R 1 258.83	R 1 251.90	R 1 245.71	R 1 188.54	R 1 181.83	R 1 175.11	R 65 824.40	R 76 944.39
1015979	D DITIRO TSAKA TRADING 6CC	R 1 145.38	R 1 139.47	R 1 133.58	R 1 127.67	R 1 121.77	R 1 116.10	R 1 117.34	R 1 111.20	R 1 105.06	R 63 889.46	R 74 007.03
1004485	TRANSNET LTD	R 696.96	R 694.03	R 691.10	R 688.17	R 685.24	R 682.63	R 679.78	R 676.93	R 674.10	R 67 753.79	R 73 922.73
1012478	HUA RON INV PTY LTD	R 4 623.80	R 4 584.86	R 4 545.91	R 4 506.96	R 4 468.02	R 4 432.22	R 4 102.78	R 4 063.94	R 4 025.09	R 34 516.69	R 73 870.27
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	R 266.10	R 266.10	R 288.73	R 288.73	R 288.73	R 70 942.42	R 73 405.21				
1004161	A TRANSNET PROPERTY VAT 4720103177	R 733.83	R 730.61	R 727.41	R 724.20	R 720.99	R 718.09	R 707.59	R 704.44	R 701.30	R 66 409.59	R 72 878.05
1006333	EXTRA JABULA STORE (PROK)JEG	R 240.99	R 240.99	R 261.51	R 261.51	R 261.51	R 68 982.03	R 71 212.50				
1013014	LG JAKKALS	R 1 274.88	R 1 268.99	R 693.49	R 693.49	R 693.49	R 693.49	R 664.90	R 664.90	R 664.90	R 63 363.88	R 70 676.41

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	MAGELEVENDEZ INV CC	R 12 080.74	R 12 049.43	R 12 018.11	R 11 986.80	R 11 968.31	R 11 939.28	R 12 371.47	R 6 370.36	R 6 332.30	R 1 344 049.03	R 1 441 165.83
1011969	SS KOTE	R 4 390.17	R 4 385.80	R 4 381.43	R 4 377.06	R 4 372.68	R 4 362.46	R 5 374.36	R 5 363.23	R 5 352.14	R 833 220.40	R 875 579.73
1000719	MM MOLOI	R 4 482.94	R 4 477.48	R 4 474.59	R 4 469.15	R 4 465.39	R 4 462.89	R 4 746.89	R 4 743.26	R 4 737.77	R 734 653.20	R 775 713.56
1012096	IMC EASBY	R 11 725.33	R 11 652.76	R 11 580.20	R 11 507.63	R 11 435.06	R 11 368.56	R 11 013.77	R 10 941.65	R 10 869.48	R 520 813.15	R 622 907.59
1012160	MATOPI GAME ENTERPRISES TRUST	R 11 062.31	R 10 994.72	R 10 927.13	R 10 859.54	R 10 791.95	R 10 730.12	R 10 400.84	R 10 333.74	R 10 266.65	R 491 725.88	R 588 092.88
1003573	D.C DYKER	R 3 340.57	R 3 336.20	R 3 331.84	R 3 327.48	R 3 323.11	R 3 319.10	R 3 511.64	R 3 507.28	R 3 502.93	R 491 095.03	R 521 595.18
1014723	HC CLOETE	R 9 551.49	R 9 493.29	R 9 435.08	R 9 376.87	R 9 318.66	R 9 265.36	R 8 989.30	R 8 931.46	R 8 873.62	R 427 760.49	R 510 995.62
1003911	MJ MALGAS	R 3 423.84	R 3 300.94	R 3 391.09	R 3 326.74	R 3 226.34	R 3 562.78	R 3 461.44	R 3 820.12	R 3 684.78	R 471 792.39	R 502 990.46
1001684	MOTSHELE	R 2 769.48	R 2 765.11	R 2 777.79	R 2 777.67	R 2 773.31	R 2 769.31	R 2 915.03	R 486.88	R 479.63	R 481 088.42	R 501 602.63
1003773	LI VAN DER WESTHUIZEN	R 3 131.63	R 3 126.72	R 3 121.79	R 3 116.88	R 3 111.96	R 3 107.42	R 3 279.86	R 3 433.70	R 3 445.73	R 462 132.96	R 491 008.65
1004132	D GEORGE	R 2 614.15	R 2 610.17	R 2 606.19	R 2 602.20	R 2 598.23	R 2 594.42	R 2 752.04	R 2 757.15	R 2 753.01	R 454 964.91	R 478 852.47
1006176	ATSWELELOPELE COMMUNITY CR(VER	R 2 365.23	R 2 361.65	R 2 358.04	R 2 354.46	R 2 350.86	R 2 347.42	R 2 490.12	R 2 486.38	R 2 482.65	R 442 340.81	R 463 937.62
1004435	OK THETHE	R 3 176.06	R 3 186.79	R 3 180.48	R 3 174.18	R 3 167.88	R 3 162.16	R 3 305.61	R 676.51	R 664.10	R 430 833.77	R 454 527.54
1015802	AJ JORDAAN	R 8 436.71	R 8 385.33	R 8 333.95	R 8 282.56	R 8 231.18	R 8 184.27	R 7 926.00	R 7 875.10	R 7 824.20	R 379 338.88	R 452 818.18
1001698	GR MARTIN	R 2 448.91	R 2 451.97	R 2 446.53	R 2 449.59	R 2 444.14	R 2 439.07	R 2 550.84	R 2 545.37	R 2 539.88	R 416 542.52	R 438 858.82
1004530	KM MELATO	R 2 632.28	R 2 627.36	R 2 818.44	R 2 813.51	R 2 808.60	R 2 804.07	R 2 952.13	R 2 956.47	R 2 951.56	R 412 059.22	R 437 423.64
1015035	G OLIPHANT	R 1 991.26	R 1 991.26	R 1 991.26	R 1 991.26	R 1 991.26	R 1 991.26	R 2 160.73	R 2 160.73	R 2 160.73	R 392 089.18	R 410 518.93
1015157	A MMITSHANE	R 3 018.64	R 3 016.98	R 3 015.30	R 3 013.64	R 3 011.97	R 3 010.37	R 3 240.08	R 3 238.33	R 3 236.60	R 363 071.22	R 390 873.13
1001202	E SWANEPOEL	R 2 631.91	R 2 625.50	R 2 619.09	R 2 612.68	R 2 606.28	R 2 600.35	R 2 714.90	R 2 708.54	R 2 702.12	R 341 470.01	R 365 291.38
1011931	IVANCO INV PTY LTD	R 5 203.93	R 5 175.76	R 5 147.59	R 5 119.42	R 5 091.25	R 5 065.45	R 4 981.88	R 4 953.93	R 4 925.93	R 308 704.12	R 354 369.26
1001551	JM GRASS	R 2 743.44	R 3 099.98	R 3 150.95	R 2 735.16	R 2 657.99	R 2 717.40	R 2 749.02	R 3 084.80	R 2 327.65	R 325 540.44	R 350 806.83
1000607	JM KGOROYABOGO	R 2 271.93	R 2 268.35	R 2 264.75	R 2 261.16	R 2 257.56	R 2 254.11	R 2 388.89	R 2 385.14	R 2 381.40	R 327 627.63	R 348 360.92
1016194	A TURNER	R 1 525.43	R 1 525.43	R 1 525.43	R 1 525.43	R 1 525.43	R 1 525.43	R 1 655.24	R 1 655.24	R 1 655.24	R 332 541.58	R 346 659.88
1015052	JTF LEEUW	R 4 236.67	R 5 614.51	R 4 673.89	R 4 861.71	R 5 728.22	R 7 138.67	R 5 248.23	R 6 413.25	R 5 302.21	R 295 960.92	R 345 178.28
1004603	I CARELSE	R 2 491.40	R 3 265.16	R 2 352.72	R 2 920.43	R 3 815.97	R 2 336.02	R 2 451.45	R 2 447.75	R 2 420.21	R 318 756.25	R 343 557.36
1011958	PE VAN ROOYEN	R 6 150.28	R 6 112.53	R 6 074.79	R 6 037.04	R 5 999.29	R 5 964.71	R 5 783.42	R 5 745.94	R 5 708.42	R 288 451.17	R 342 027.59
1012870	S MAHLAOLA	R 1 910.43	R 1 908.77	R 1 907.09	R 1 905.43	R 1 903.76	R 1 902.16	R 2 037.55	R 2 035.82	R 2 034.08	R 317 634.45	R 335 179.54
1003521	BG MOKWA	R 2 197.40	R 2 192.70	R 2 188.00	R 2 183.28	R 2 178.58	R 2 174.27	R 2 268.14	R 859.54	R 849.03	R 307 950.52	R 325 041.46
1007654	MG KGOSIENG	R 1 909.09	R 1 905.15	R 1 901.19	R 1 897.24	R 1 893.28	R 1 889.51	R 1 985.39	R 1 981.29	R 1 977.21	R 304 169.22	R 321 508.57
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 320 531.56	R 320 531.56
1007589	AJAKWA	R 1 910.41	R 1 906.36	R 1 902.29	R 1 898.23	R 1 894.16	R 1 890.28	R 1 985.23	R 1 980.97	R 1 976.77	R 301 602.79	R 318 947.49
1004103	K.C MOJANAGA	R 1 184.94	R 1 184.94	R 1 184.94	R 1 184.94	R 1 184.94	R 1 184.94	R 1 285.77	R 1 285.77	R 1 285.77	R 300 400.63	R 311 367.58
1002046	I GOLODA	R 2 176.98	R 2 174.61	R 2 372.12	R 2 165.63	R 2 167.53	R 1 971.56	R 25 222.82	R 5 049.91	R 3 374.47	R 260 640.71	R 307 316.34
1006503	MONTSHABATHO (PROK) OJ	R 1 370.15	R 1 369.54	R 1 368.94	R 1 368.33	R 1 367.72	R 1 367.16	R 1 473.27	R 1 472.64	R 1 472.03	R 292 945.58	R 305 575.36
1002958	JA VAN NIEKERK	R 2 162.67	R 2 158.49	R 2 154.31	R 2 148.01	R 2 148.10	R 2 151.25	R 2 218.23	R 2 221.65	R 2 215.46	R 283 947.76	R 303 525.93
1007806	GS MOTLHALE	R 1 966.73	R 1 962.82	R 1 958.92	R 1 955.01	R 1 951.12	R 1 947.40	R 2 048.73	R 2 044.72	R 2 040.69	R 284 097.83	R 301 973.97
1001833	J DIBAKWANE	R 1 924.83	R 1 921.90	R 1 918.97	R 1 914.36	R 2 105.76	R 2 103.15	R 2 006.78	R 2 194.75	R 2 190.18	R 282 105.83	R 300 386.51
1003766	TM POOLMAN	R 299 133.00	R 586.05	R 465.07	R -	R -	R -	R -	R -	R -	R -	R 300 184.12
1016323	M COETZEE	R 1 672.57	R 1 672.57	R 1 672.57	R 1 672.57	R 1 672.57	R 1 672.57	R 1 814.90	R 1 814.90	R 1 814.90	R 271 829.07	R 287 309.19
1003761	FM PETERSEN	R 2 564.45	R 2 498.62	R 2 549.87	R 2 603.21	R 2 352.04	R 2 346.09	R 2 551.28	R 2 883.82	R 2 829.57	R 263 077.36	R 286 256.31
1006262	D MEDUPE	R 1 842.59	R 1 838.69	R 1 834.79	R 1 830.88	R 1 826.98	R 1 823.27	R 1 914.03	R 1 910.02	R 1 905.99	R 261 692.22	R 278 419.46
1006379	TM MARUMO	R 1 186.34	R 1 185.93	R 1 185.51	R 1 185.10	R 1 184.68	R 1 184.31	R 1 276.75	R 1 276.33	R 1 275.92	R 264 430.68	R 275 371.55
1006254	SD MOCHANE	R 2 044.48	R 2 037.65	R 2 030.82	R 2 023.98	R 2 017.15	R 2 010.56	R 2 083.20	R 2 076.07	R 2 068.92	R 252 462.17	R 270 855.00
1008906	GC KOBDEKOE	R 1 753.54	R 1 749.94	R 1 746.35	R 1 742.76	R 1 739.16	R 1 735.72	R 1 826.37	R 1 822.63	R 1 818.89	R 245 226.46	R 261 161.82
1009184	NM MAHAPA	R 1 760.20	R 1 756.30	R 1 752.39	R 1 748.50	R 1 744.59	R 1 740.88	R 1 824.62	R 1 820.61	R 1 816.58	R 242 718.26	R 258 682.93
1004588	M SETLHODI	R 1 807.64	R 1 804.42	R 1 801.22	R 1 798.00	R 1 799.07	R 1 796.17	R 1 877.44	R 545.49	R 539.23	R 244 688.21	R 258 456.89
1002759	JA VAN NIEKERK	R 2 138.29	R 2 130.14	R 2 122.00	R 2 111.75	R 2 359.69	R 2 393.37	R 2 247.08	R 2 238.50	R 2 358.39	R 236 486.58	R 256 585.79
1003898	DJ RAPOO	R 1 337.05	R 1 335.38	R 1 339.67	R 1 338.00	R 1 336.34	R 1 334.73	R 1 421.82	R 1 420.07	R 1 421.82	R 241 129.57	R 253 414.45
1011581	LP SAKU	R 2 239.66	R 2 233.25	R 2 236.21	R 2 238.33	R 2 241.31	R 2 244.76	R 2 330.00	R 774.04	R 760.72	R 235 535.02	R 252 833.30
1015056	MH HUNT	R 2 948.02	R 3 116.62	R 2 945.85	R 2 959.14	R 2 972.48	R 2 956.99	R 3 126.90	R 2 962.58	R 3 016.79	R 220 921.43	R 247 926.80

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1009668	MJ MATLE	R 1 633.30	R 1 630.95	R 1 628.61	R 1 626.24	R 1 623.90	R 1 621.66	R 1 722.20	R 1 719.76	R 1 717.33	R 233 000.97	R 247 924.92
1005708	AAP VAN WYK	R 1 909.22	R 1 904.85	R 1 900.49	R 1 896.13	R 1 891.76	R 1 887.75	R 1 958.47	R 1 954.11	R 1 949.77	R 230 594.74	R 247 847.29
1000886	ML VAN WYK	R 1 499.73	R 1 499.22	R 1 498.71	R 1 498.20	R 1 497.68	R 1 497.24	R 1 600.66	R 1 598.93	R 1 597.18	R 230 430.38	R 244 217.93
1012871	S MAHLAOLA	R 1 852.42	R 1 847.18	R 1 841.94	R 1 836.71	R 1 831.46	R 1 826.61	R 1 888.39	R 1 883.10	R 1 877.84	R 224 986.20	R 241 671.85
1002952	JA VAN NIEKERK	R 3 059.36	R 3 044.35	R 3 029.33	R 3 009.34	R 3 579.19	R 2 980.66	R 2 924.73	R 2 909.95	R 2 895.11	R 213 411.39	R 240 843.41
1004610	RM OLIPHANT (PROK)	R 951.29	R 950.78	R 950.26	R 949.75	R 949.24	R 948.74	R 1 021.34	R 324.42	R 323.01	R 231 740.39	R 239 109.22
1002678	CAD HEESE	R 1 616.78	R 1 611.61	R 1 606.44	R 1 601.27	R 1 596.10	R 1 591.47	R 1 622.50	R 1 617.53	R 1 612.50	R 224 343.79	R 238 819.99
1011983	LJ JANSE VAN VUUREN	R 4 107.72	R 4 083.03	R 4 058.35	R 4 033.66	R 4 008.98	R 3 986.37	R 3 874.60	R 3 850.10	R 3 825.57	R 202 621.66	R 238 450.04
1011999	RW ZIEGLER FAMILY TRUST	R 4 447.65	R 4 420.06	R 4 392.48	R 4 364.89	R 4 337.31	R 4 312.04	R 4 175.53	R 4 148.06	R 4 120.64	R 199 390.04	R 238 108.70
1007667	SB MOEKETSI	R 1 526.00	R 1 522.05	R 1 518.10	R 1 514.14	R 1 510.18	R 1 506.41	R 1 569.71	R 1 565.62	R 1 561.53	R 223 758.22	R 237 551.96
1010015	F LOTSHE	R 1 550.97	R 1 548.62	R 1 546.28	R 1 543.91	R 1 541.57	R 1 539.33	R 1 632.86	R 1 630.44	R 1 628.00	R 222 737.78	R 236 899.76
1006649	KL SMOUS	R 1 646.54	R 1 641.78	R 1 637.01	R 1 632.24	R 1 627.47	R 1 622.91	R 1 687.06	R 1 682.17	R 1 677.20	R 217 627.02	R 232 481.40
1009487	KG DIPHATSE	R 1 593.42	R 1 589.47	R 1 585.52	R 1 581.55	R 1 577.60	R 1 573.83	R 1 642.85	R 1 638.77	R 1 634.68	R 217 954.02	R 232 371.71
1009220	N TYIWA	R 1 605.33	R 1 601.37	R 1 597.42	R 1 593.46	R 1 589.51	R 1 585.74	R 1 655.77	R 1 651.68	R 1 647.60	R 215 772.49	R 230 300.37
1012787	LTK MOKOROANE	R 1 761.84	R 1 758.94	R 1 756.06	R 1 753.16	R 1 751.12	R 1 748.62	R 1 805.33	R 1 804.48	R 1 802.69	R 214 000.17	R 229 942.41
1001939	PAVD BURGER	R 902.50	R 902.50	R 902.50	R 902.50	R 902.50	R 902.50	R 979.31	R 979.31	R 979.31	R 220 191.84	R 228 544.77
1007554	MOCUMI T2086/1997	R 1 522.28	R 1 517.53	R 1 512.76	R 1 508.00	R 1 503.22	R 1 498.66	R 1 552.22	R 1 547.33	R 1 542.37	R 213 427.06	R 227 131.43
1007365	C KHUPISO	R 1 444.82	R 1 441.23	R 1 437.64	R 1 434.04	R 1 430.45	R 1 427.00	R 1 491.36	R 1 487.62	R 1 483.88	R 213 893.04	R 226 971.08
1003694	IJ WYLBACH	R 1 817.22	R 1 789.67	R 1 682.07	R 1 871.24	R 1 848.14	R 1 918.71	R 1 904.35	R 774.44	R 731.04	R 209 149.31	R 226 486.19
1007749	M RATIKOANE	R 1 504.59	R 1 500.65	R 1 496.69	R 1 492.73	R 1 488.77	R 1 485.00	R 1 546.46	R 1 542.37	R 1 538.29	R 212 697.84	R 226 293.39
1005778	JP VAN STADEN	R 2 213.48	R 2 203.98	R 2 194.47	R 2 184.96	R 2 175.45	R 2 166.62	R 2 182.24	R 2 172.68	R 2 163.09	R 205 285.93	R 224 942.90
1004620	PT DU PREEZ	R 2 014.77	R 2 158.55	R 4 719.53	R 2 748.94	R 2 588.56	R 2 461.42	R 2 367.88	R 1 340.67	R 2 515.20	R 199 977.00	R 224 892.52
1012307	PROVINCIAL GOVERNMENT OF NORTHERN CAPE	R 3 447.18	R 3 427.15	R 3 407.12	R 3 387.09	R 3 367.06	R 3 348.71	R 3 268.53	R 3 248.62	R 3 228.70	R 192 272.34	R 222 402.50
1016274	KA MLAMBO	R 2 424.91	R 2 400.12	R 2 410.56	R 2 457.16	R 2 547.23	R 2 390.11	R 2 452.00	R 1 071.33	R 1 078.15	R 201 550.31	R 220 781.88
1003334	TB BODIGELO	R 2 363.73	R 2 261.27	R 2 561.44	R 3 065.09	R 2 180.97	R 2 255.37	R 3 094.33	R 2 082.61	R 1 963.05	R 196 898.16	R 218 726.02
1012275	AGRIVAN FARMING PTY LTD	R 3 907.58	R 3 884.13	R 3 860.67	R 3 837.22	R 3 813.77	R 3 792.45	R 3 670.48	R 3 647.34	R 3 624.20	R 184 138.38	R 218 176.22
1011661	DL SEETELO	R 1 060.01	R 1 062.91	R 1 071.55	R 1 071.04	R 1 070.52	R 1 070.03	R 1 152.95	R 1 152.41	R 1 151.88	R 207 904.28	R 217 767.58
1008024	PK MOTSEOKAE	R 1 389.06	R 1 385.17	R 1 381.26	R 1 377.36	R 1 373.46	R 1 369.73	R 1 421.91	R 1 417.89	R 1 413.86	R 204 788.57	R 217 318.27
1006811	LM DLAMINI	R 1 518.97	R 1 514.69	R 1 510.42	R 1 506.14	R 1 501.87	R 1 497.78	R 1 557.20	R 1 552.77	R 1 548.33	R 203 029.59	R 216 737.76
1003748	T KHANYEZA	R 1 994.90	R 2 649.87	R 1 842.85	R 1 852.19	R 1 861.53	R 1 871.38	R 1 936.24	R 715.68	R 753.20	R 200 810.13	R 216 287.97
1002419	M LERATONG CASH & CARRY M	R 1 657.78	R 1 650.83	R 1 650.33	R 1 649.83	R 1 657.10	R 1 663.61	R 1 673.26	R 1 684.71	R 1 677.82	R 197 379.11	R 212 344.38
1012114	CONGREGATION OF THE SISTERS OF NAZARETH	R 4 119.29	R 4 093.46	R 4 067.63	R 4 041.80	R 4 015.97	R 3 992.29	R 3 861.86	R 3 836.13	R 3 810.44	R 175 947.39	R 211 786.26
1016608	AJP WILLERS	R 1 083.58	R 1 083.58	R 1 083.58	R 1 083.58	R 1 083.58	R 1 083.58	R 1 175.79	R 1 175.79	R 1 175.79	R 198 537.77	R 208 566.62
1200546	CHS VENTER	R -	R -	R -	R -	R -	R -	R -	R 1 746.56	R 1 829.97	R 204 828.15	R 208 404.68
1015057	LJ DE LA REY IMANNEUL GASTEHUIS	R 3 077.94	R 3 061.82	R 3 045.72	R 3 029.61	R 3 013.50	R 2 998.74	R 2 957.09	R 2 941.06	R 2 925.05	R 180 624.81	R 207 675.34
1003722	PJ TSIKWE	R 1 918.07	R 1 912.52	R 1 925.06	R 1 919.83	R 1 878.09	R 1 913.79	R 1 930.19	R 1 356.56	R 1 072.13	R 191 176.09	R 207 002.33
1006152	GS NIEUWOUDT	R 1 467.44	R 1 461.88	R 1 456.33	R 1 450.78	R 1 445.22	R 1 440.32	R 1 433.83	R 1 428.57	R 1 423.25	R 193 150.08	R 206 157.70
1008027	J NDUMILE	R 1 384.97	R 1 380.98	R 1 376.96	R 1 372.96	R 1 368.94	R 1 365.12	R 1 415.86	R 1 411.70	R 1 407.55	R 192 557.32	R 205 042.36
1006426	MM CINDI	R 1 236.41	R 1 232.83	R 1 229.23	R 1 225.64	R 1 222.04	R 1 218.59	R 1 265.22	R 1 261.48	R 1 257.74	R 193 271.36	R 204 420.54
1008306	M M MOEKETSI	R 1 420.81	R 1 416.86	R 1 412.91	R 1 408.94	R 1 404.99	R 1 401.22	R 1 455.57	R 1 451.47	R 1 447.39	R 191 067.33	R 203 887.49
1003689	J KUBOEKAE	R 1 603.26	R 1 598.56	R 1 593.84	R 1 589.14	R 1 584.44	R 1 580.11	R 1 626.04	R 1 626.03	R 1 621.34	R 189 202.51	R 203 625.27
1006736	HO KGADIETE	R 1 346.72	R 1 342.71	R 1 338.71	R 1 334.69	R 1 330.69	R 1 326.86	R 1 374.35	R 1 370.18	R 1 366.04	R 190 983.31	R 203 114.26
1002734	WF BERGH	R 823.52	R 823.52	R 823.52	R 823.52	R 823.52	R 823.52	R 893.61	R 893.61	R 893.61	R 194 686.36	R 202 308.31
1007434	SE MOTSHABI	R 1 283.08	R 1 279.14	R 1 275.18	R 1 271.23	R 1 267.27	R 1 263.50	R 1 306.10	R 1 302.01	R 1 297.92	R 190 413.34	R 201 958.77
1006443	MG NNELANG	R 1 415.94	R 1 412.00	R 1 408.03	R 1 404.08	R 1 400.13	R 1 396.36	R 1 450.28	R 1 446.20	R 1 442.11	R 188 997.53	R 201 772.66
1007443	M IKANENG	R 1 363.68	R 1 359.24	R 1 354.79	R 1 350.35	R 1 345.90	R 1 341.65	R 1 384.98	R 1 380.44	R 1 375.83	R 188 603.18	R 200 860.04
1004443	GG OLIPHANT	R 1 784.42	R 1 777.37	R 1 770.33	R 1 763.27	R 1 756.22	R 1 749.78	R 1 765.76	R 1 758.74	R 1 751.75	R 184 792.70	R 200 670.34
1003225	S SMITH	R 723.68	R 723.68	R 723.68	R 723.68	R 723.68	R 723.68	R 785.27	R 785.27	R 785.27	R 193 842.20	R 200 540.09
1001377	CM AVENANT	R 1 878.23	R 1 869.70	R 1 861.14	R 1 852.61	R 1 859.84	R 1 851.99	R 1 851.26	R 1 456.13	R 1 419.94	R 183 861.12	R 199 761.96
1012109	GE DU TOIT	R 3 536.57	R 3 515.08	R 3 493.59	R 3 472.09	R 3 450.60	R 3 430.91	R 3 330.03	R 3 308.63	R 3 287.27	R 168 101.06	R 198 925.83

7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	12 318	12 834	12 840	13 133	10 651	43 199	40 646	-	145 622	
Bulk Water	0200	2 165	4 427	4 160	3 047	3 959	11 901	14 231	92 398	136 287	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	953	937	937	-	-	2 827	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	222	375	505	635	643	294	868	1 609	5 150	
Auditor General	0800	789	1 051	1 377	938	751	743	873	323	6 845	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	15 494	18 687	18 882	18 706	16 940	57 074	56 618	94 329	296 730	-

As of 31st December 2025, creditors ageing analysis had a balance of **R296.7million**. This includes Eskom, Vaal Harts water, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major reasons for a huge balance is non-payment of creditors because of cash constraints.

7.1 Top 10 Creditors

Creditors	Balance
BULK ELECTRICITY 8468618896	-R 145 622 210.95
VAALHARTS WATER	-R 136 286 709.44
AUDITOR GENERAL	-R 6 844 671.80
PENSION FUND	-R 2 826 542.00
COMPENSATION COMM	-R 1 659 067.31
BUSINESS CONNEXION	-R 835 735.37
BVI CONSULTING	-R 540 231.72
MEGA WATER CHEM	-R 480 872.50
NEP CONSULTING ENGINEERS PTY LTD	-R 277 080.72
SMEC	-R 262 538.79
Total	-R 295 635 660.60

8. Investment portfolio analysis

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

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Municipality														
Magareng Local Municipality														-
Municipality sub-total										-	-	-	-	-
Entities														
ABSA (9380541602)		3 Month	7 Day	YES	FIXED				01 December 2025	5 006	66	(5 400)	2 400	2 072
Entities sub-total										5 006	66	(5 400)	2 400	2 072
TOTAL INVESTMENTS AND INTEREST	2									5 006	66	(5 400)	2 400	2 072

Investment portfolio Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an opening balance of **R5 million**, the municipality made a top up on the investments of **R2.4 million** and earned interest of **R65 thousand**. From the total investment, amount of **R5.4million** was withdrawn from investment account, as at the end of 31 December 2025 the municipality had a closing amount of **R2.1 million**.

9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		69 243	70 612	70 612	20 969	52 517	35 306	17 211	48.7%	70 612
Equitable Share		65 001	66 283	66 283	20 969	48 587	33 141	15 446	46.6%	66 283
Expanded Public Works Programme Integrated Grant		1 242	1 329	1 329	-	930	665	266	40.0%	1 329
Local Government Financial Management Grant		3 000	3 000	3 000	-	3 000	1 500	1 500	100.0%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1 500	1 500	-	961	750	211	28.1%	1 500
Capacity Building and Other Grants		-	1 500	1 500	-	961	750	211	28.1%	1 500
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		2 948	3 500	3 500	230	1 261	1 750	(489)	-28.0%	3 500
FBDM(Operational)		2 948	3 500	3 500	230	1 261	1 750	(489)	-28.0%	3 500
Other grant providers:		1 239	1 250	1 250	-	625	625	(0)	0.0%	1 250
Education Training and Development Practices SETA		65	-	-	-	-	-	-	-	-
National Library South Africa		1 174	-	-	-	625	-	625	-	-
Northern Cape Arts and Cultural		-	1 250	1 250	-	-	625	(625)	-100.0%	1 250
Post Retirement Benefit		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	73 429	76 862	76 862	21 199	55 363	38 431	16 932	44.1%	76 862
Capital Transfers and Grants										
National Government:		71 924	32 601	32 601	2 341	23 625	16 301	7 324	44.9%	32 601
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		22 197	12 641	12 641	-	3 000	6 321	(3 321)	-52.5%	12 641
Regional Bulk Infrastructure Grant		25 306	9 960	9 960	2 341	12 625	4 980	7 645	153.5%	9 960
Water Services Infrastructure Grant		24 421	10 000	10 000	-	8 000	5 000	3 000	60.0%	10 000
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		2 252	-	-	-	-	-	-	-	-
Specify (Add grant description)		2 252	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	74 176	32 601	32 601	2 341	23 625	16 301	7 324	44.9%	32 601
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	147 605	109 463	109 463	23 540	78 988	54 731	24 257	44.3%	109 463

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

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

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Operational						
Equitable Share	66,283,000.00	48,587,000.00	48,587,000.00	48,587,000.00	17,696,000.00	100%
Expanded Public Works Programme Integrated Grant	1,329,000.00	930,000.00	1,028,932.01	1,028,932.01	300,067.99	111%
Local Government Financial Management Grant	3,000,000.00	3,000,000.00	822,272.92	897,795.93	2,102,204.07	27%
Capacity Building and Other Grants	1,500,000.00	960,776.84	476,751.02	548,263.67	951,736.33	50%
FBDM (Operational)	3,500,000.00	1,260,620.00	3,730,033.78	4,105,017.85	605,017.85	296%
Northern Cape Arts and Cultural	1,250,000.00	625,000.00	635,879.28	641,368.12	608,631.88	102%
Sub-Total	76,862,000.00	55,363,396.84	55,280,869.01	55,808,377.57	21,053,622.43	100%
Capital						
Municipal Infrastructure Grant	12,641,000.00	3,000,000.00	2,498,127.00	2,872,846.05	9,768,153.95	83%
Water Services Infrastructure Grant	10,000,000.00	8,000,000.00	5,807,441.72	7,777,688.88	2,222,311.12	73%
Regional Bulk Infrastructure Grant	9,960,000.00	12,624,669.23	8,942,613.78	10,284,005.85	324,005.85	71%
Sub-Total	32,601,000.00	23,624,669.23	17,248,182.50	20,934,540.78	11,666,459.23	73%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	109,463,000.00	78,988,066.07	72,529,051.51	76,742,918.35	32,720,081.65	92%

It can then be noted that a total of **R78.9 million** was received to date for both operational and capital grants, from the total received **R76.7 million** (VAT Inc) is committed or spent to date which translates into **92%** 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 **50%** and above as at the end of December:

- 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
- vi. Municipal Infrastructure Grant

Municipality needs to improve on spending on the following Grant

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

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

10. Councillor and board member allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 615	3 563	3 563	294	1 765	1 782	(17)	-1%	3 563
Pension and UIF Contributions		517	535	535	44	265	267	(3)	-1%	535
Medical Aid Contributions		82	78	78	8	50	39	11	28%	78
Motor Vehicle Allowance		584	585	585	49	291	292	(1)	0%	
Cellphone Allowance		480	509	509	42	252	255	(3)	-1%	509
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	585
Sub Total - Councillors		5 278	5 270	5 270	437	2 622	2 635	(13)	0%	5 270
% increase	4		-0.2%	-0.2%						-0.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		1 959	3 467	3 467	182	1 153	1 733	(580)	-33%	3 467
Pension and UIF Contributions		133	250	250	13	71	125	(54)	-43%	250
Medical Aid Contributions		71	136	136	8	48	68	(20)	-29%	136
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		112	264	264	-	120	132	(12)	-9%	264
Motor Vehicle Allowance		755	1 026	1 026	52	314	513	(199)	-39%	1 026
Cellphone Allowance		17	54	54	5	11	27	(16)	-61%	54
Housing Allowances		-	154	154	-	-	77	(77)	-100%	154
Other benefits and allowances		0	0	0	0	0	0	(0)	-34%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		83	165	165	7	41	82	(42)	-51%	165
Acting and post related allowance		106	106	106	-	18	53	(35)	-67%	106
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 236	5 622	5 622	266	1 776	2 811	(1 035)	-37%	5 622
% increase	4		73.7%	73.7%						73.7%
Other Municipal Staff										
Basic Salaries and Wages		33 386	39 111	39 111	3 060	18 182	19 556	(1 374)	-7%	39 111
Pension and UIF Contributions		6 580	7 352	7 352	603	3 586	3 676	(90)	-2%	7 352
Medical Aid Contributions		2 547	2 815	2 815	224	1 326	1 407	(82)	-6%	2 815
Overtime		792	612	612	-	573	306	267	87%	612
Performance Bonus		2 850	3 688	3 688	-	3 081	1 844	1 237	67%	3 688
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		126	138	138	12	50	69	(19)	-27%	138
Housing Allowances		79	81	81	10	51	40	11	26%	81
Other benefits and allowances		428	428	428	35	217	214	3	1%	428
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		257	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		695	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		36	50	50	-	10	25	(15)	-62%	50
In kind benefits		-	100	100	-	-	50	(50)	-100%	100
Sub Total - Other Municipal Staff		47 775	54 375	54 375	3 944	27 075	27 187	(112)	0%	54 375
% increase	4		13.8%	13.8%						13.8%
TOTAL SALARY, ALLOWANCES & BENEFITS		56 289	65 267	65 267	4 647	31 474	32 634	(1 160)	-4%	65 267
% increase	4		16.0%	16.0%						16.0%
TOTAL MANAGERS AND STAFF		51 011	59 997	59 997	4 210	28 851	29 998	(1 147)	-4%	59 997

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

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

- I. Salaries and wages

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

For the period under review the municipality has incurred an expenditure amounting to **R4.6million** 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 **R31.5 million** which is **4%** below the projected budget for this current month when compared to our year-to-date budget which amounts to **R32.6 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 - M06 December

Description	Ref	Budget Year 2025/26											2025/26 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		2 236	1 697	364	1 035	250	481	763	763	763	763	763	(726)	9 150	9 571	9 992
Service charges - Electricity revenue		1 151	2 135	1 185	1 859	1 202	1 657	973	973	973	973	973	(2 380)	11 675	12 212	12 749
Service charges - Water revenue		101	126	119	112	107	102	271	271	271	271	271	1 231	3 255	3 404	3 554
Service charges - Waste Water Management		20	33	39	40	57	22	489	489	489	489	489	3 211	5 865	6 135	6 405
Service charges - Waste Mangement		100	102	94	91	71	63	368	368	368	368	368	2 053	4 413	4 616	4 819
Rental of facilities and equipment		-	-	-	-	-	-	27	27	27	27	27	188	321	336	351
Interest earned - external investments		-	-	-	-	-	-	31	31	31	31	31	217	373	390	407
Interest earned - outstanding debtors		14	388	67	101	39	77	1 662	1 662	1 662	1 662	1 662	10 950	19 946	20 864	21 782
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		28 061	4 332	-	1 173	598	21 199	6 405	6 405	6 405	6 405	6 405	(10 527)	76 862	70 668	73 820
Other revenue		94	71	376	78	45	77	212	212	212	212	212	742	2 544	12 081	11 784
Cash Receipts by Source		31 777	8 885	2 245	4 490	2 368	23 678	11 200	4 960	134 404	140 277	145 663				
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 328	4 239	3 590	3 000	3 127	2 341	2 717	2 717	2 717	2 717	2 717	(4 607)	32 601	33 434	35 691
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		6	4	6	2	1	2	2	2	2	2	2	(6)	25	26	27
VAT Control (receipts)		-	-	-	-	-	-	958	958	958	958	958	6 708	11 500	12 029	12 558
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		39 111	13 128	5 841	7 492	5 496	26 020	14 878	7 055	178 530	185 766	193 940				
Cash Payments by Type																
Employee related costs		4 422	4 263	4 124	4 525	7 307	4 210	5 000	5 000	5 000	5 000	5 000	6 147	59 997	62 757	65 518
Remuneration of councillors		438	438	438	437	436	437	439	439	439	439	439	452	5 270	5 513	5 755
Interest		-	-	-	-	-	-	50	50	50	50	50	350	600	628	655
Bulk purchases - Electricity		-	-	-	-	-	3 373	2 083	2 083	2 083	2 083	2 083	11 211	25 000	26 150	27 301
Acquisitions - water & other inventory		1 844	856	1 029	804	517	1 031	292	292	292	292	292	(4 039)	3 500	3 661	3 822
Contracted services		633	650	1 217	1 096	248	946	1 357	1 357	1 357	1 357	1 357	4 707	16 283	14 115	14 736
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		1 323	1 517	1 778	1 192	1 019	1 725	1 719	1 719	1 719	1 719	1 719	3 477	20 623	20 210	21 099
Cash Payments by Type		8 660	7 724	8 586	8 054	9 527	11 721	10 939	22 305	131 274	133 032	138 886				
Other Cash Flows/Payments by Type																
Capital assets		3 197	2 119	1 094	4 349	392	7 208	3 006	3 006	3 006	3 006	3 006	2 685	36 076	36 931	39 269
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	1 023	1 023	1 023	1 023	1 023	7 163	12 279	12 844	13 409
Total Cash Payments by Type		11 857	9 843	9 680	12 403	9 919	18 929	14 969	32 152	179 628	182 807	191 563				
NET INCREASE/(DECREASE) IN CASH HELD		27 254	3 285	(3 839)	(4 911)	(4 424)	7 091	(92)	(92)	(92)	(92)	(92)	(25 097)	(1 098)	2 959	2 376
Cash/cash equivalents at the month/year beginning:		1 414	28 668	31 953	28 115	23 203	18 780	25 870	25 779	25 687	25 596	25 504	25 413	1 414	316	3 275
Cash/cash equivalents at the month/year end:		28 668	31 953	28 115	23 203	18 780	25 870	25 779	25 687	25 596	25 504	25 413	316	316	3 275	5 651

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipt by source and payments by type. The monthly cash receipts reflect an amount of **R26 million** and cash payment for the month amounts to **R18.9million** and this resulted in net increase in cash held amounting to **R7.1million** with cash and cash equivalent of **R18.8 million** at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of **R25.9 million**. This is a supporting table for table C7 –Cash flow Statement.

12. Capital programme performance.

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

There is no expenditure for the month of November and the year-to-date actual amounts to **R812 thousand** of the budgeted **R10 million**.

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		17 543	10 000	10 000	812	5 807	5 000	(807)	-16.1%	10 000
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17 543	10 000	10 000	812	5 807	5 000	(807)	-16.1%	10 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17 543	10 000	10 000	812	5 807	5 000	(807)	-16.1%	10 000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	17 543	10 000	10 000	812	5 807	5 000	(807)	-16.1%	10 000

13. Conclusion

The municipality's MFMA S71 statement content -

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

The mitigating factors:

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

The risks associated:

1. The municipality does not collect enough revenue due to Eskom supplied areas, and resistance by consumers in the implementation of credit control and debt collection measures.
2. The municipality indigent registration is still a challenge as our residents are not coming to the municipality to update their information.
3. The going concern whereby the liabilities may be more than the assets

14. Annexure A: C-schedules

Please note that C Schedules have been attached.

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

15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2 - Monthly			
 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>			
<p>Northern Cape Provincial Treasury</p>			
<p>Certificate of Compliance: Municipal Debt Relief Conditions for Application</p>			
Period	Dec'25		
National Financial Year	2025/26		
Demarcation Code of Municipality being assessed	NC093		
District	Frances Baard		
Demarcation Description	Magareng		
<p>I, Carol Coetzee, 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>			
<p>Municipal Debt Relief Conditions (Monthly reporting)</p>		<p>Choose from drop down list</p>	
Condition	6.3*	6.12	Maintaining the Eskom and bulk water current account –
<p><i>(Current accounts for the purpose of this assessment means the accounts for a single month, only)</i></p>			
1	6.12.2	1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – refer condition 6.12.2.</i>
		Yes	The municipality made payment to bulk water current account for the month of December 2025.
2	6.12.2	1	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniuploadportal.treasury.gov.za/ ?
		Yes	The municipality submitted the bulk water and electricity invoices on GoMuni.
3	6.12.2	1	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?
		Yes	
4	6.3.1	1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New areas" (March 2023 and / or subsequent current accounts) up to the date of NT approval of the application.</i>
		Yes	The municipality made payment to bulk Electricity current account for the month of December 2025.
5	6.3.2	1	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniuploadportal.treasury.gov.za/ ?
		Yes	
6	6.3.4	1	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?
		Yes	
7	6.4	1	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)
		2025/26 Adopted MTREF	
8	6.4.1	1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/funding.aspx ?
		No	The municipality's MTREF is unfunded, a funding plan was tabled to council.
9	6.4.1	1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?
		Yes	
10	6.4.1	1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note – For example, if the municipality during the preceding 12 months only managed to collect 50 per cent of its revenue (also property rates), the provision for debt impairment (aligning with the historic collection rate should align to 50 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no realignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>
		Yes	The municipality made provision for debt depreciation as per the Annual Financial Statement of 30 June 2023/24.
11	6.4.2	1	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <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 incorporated and give effect to a funded MTREF. If not, the FRP requires re-structuring.</i>
		Yes	The municipality's MTREF is unfunded, a funding plan was tabled to council and submitted on GoMuni.
12	6.4.2	1	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) – aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122 (09 December 2022)? <i>Note – only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>
		No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
13	6.4.2	1	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7- Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates etc.)?
		Yes	
14	6.5	1	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?
		Yes	The municipality submitted the cost reflective tariff on GoMuni.
15	6.6	1	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:
15.1	6.6.1	1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?
		No	We still have tenant accounts
15.2	6.6.2	1	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?
		Yes	In some instances you find that indigent households are blocked.
15.3	6.6.3	1	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>
		No	No restriction devices for water. Technical services can not restrict water meters. Faulty meters and straight connections are a lot for water.
15.4	6.6.4	1	- 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 back free electricity, and water limits of 40 kilowatt electricity and 6 kilolitre water, respectively? <i>Note – the municipality's monthly MFMA 6.71 statement must include as part of the narrative the indigent information in the required NT format.</i>
		No	No restriction devices for water. We can block prepaid meters.
16	6.6	1	Supporting evidence – The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's budget policies and by-laws demonstrate compliance with paragraph 6.6.
17	6.7	1	Maintain a minimum average quarterly collection of property rates and service charges
17.1	6.7.1	1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter – demonstrated in the MFMA's 71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note – although the minimum standard for collection (MFMA Circular No. 22) is a 80 per cent threshold, municipalities under the debt relief program will be expected to first raise rates from collection to this level.</i>
		Yes	The municipality collected 15% for the month of December and for the quarter is 22%
17.2	6.7.2	1	- 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:
17.2.1	6.7.2.1	1	- 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.
		Yes	Khutseng is 70% revenue base
17.2.2	6.7.2.2	1	- the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?
		Yes	Technical can not restrict water meter. Area with prepaid water is blocked on the prepaid system

Notes/Comments

6.7.2.3	Has the municipality before 01 February 2024 established its bid/into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied areas) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes	
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	Should be NT 25 to be reversed provided smart meter
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRBP with a smart pre-paid meter?	No	
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	There are misalignments tool and system to control with the new GVR
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?	Yes	Working on Supplementary roll for engagement and investigations
6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://ng.uploadsportal.treasury.gov.za/ ?	Yes	
6.9.1	- 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 funded budget and Budget Funding Plan where relevant?	Yes	
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data tooling?	Yes	
6.9.3	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No	The municipality has a FRP but is not submitted to Treasury via a monthly basis
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeliness via the GVRMS Upload Portal (https://mfrsuploadportal.treasury.gov.za/)?	No	
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeliness uploaded the compliance certificate via the GVRMS Upload Portal (https://mfrsuploadportal.treasury.gov.za/)?	Yes	
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent hereft in terms of this municipal debt support programme?	No	
6.12.1	- has the municipality apperposed 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 is entitled to provide free basic electricity, water and sanitation?	No	The municipality outpays for the free basic for all services for 1200 households
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA 1.71 statement collected? Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt arising as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note: - to include accounting for any related benefit (e.g. assets suppression, etc.) and alignment with mSCOA	Yes	The municipality submits the bank statements for 100% of Eskom
6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt arising as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?	No	There is no write off in 2025/26
6.14	'MERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt relief?	No	For the month of November due to financial constraints the municipality failed to make payments to Eskom

PT: HOD/ NT / MM Name: Tumeig Thage

Signature of HOD/ NT/ MM: [Signature]

Date: 22/10/2025

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

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

National Treasury			Provincial		
Municipal Debt Relief			Western Cape		
MPMA Circular No. 124			Code	District	Code Description
Municipal Finance Management Act No. 56 of 2003			W091	Frances Baard	Magareng

Monthly Performance Report																														
Municipal Details			Part A				Part B				Part C				Part D				Part E				Part F				Score	Rating	Compliance Status	
Month	Code District	Code	Electricity and water charges account				Compliance with a bonded MTRF				FARDF P & Tariff Assessment				Electricity and water as collection tools				Omnibus collection of property rates and services charges				Measurement of Revenue Base							Levys/pt
			C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28
1 July	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
2 August	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
3 September	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
4 October	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
5 November	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
6 December	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
7 January	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
8 February	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
9 March	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
10 April	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
11 May	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
12 June	Magareng	WC03	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	

HOD Name: *Thamez Thage*

Signature of HOD: *[Signature]*

Date: *20/01/2025*

Comments/Motivation:

15.3 The Provincial Treasury Debt Relief Compliance Assessment

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

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

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

Municipal Debt Relief - Monthly Revenue Collection Reporting (condition 6.7)

Province

Northern Cape

NC093

Average collection rate (MFM)

NB - Collection rate principle :

Collection Rate Assessment

Total Aggregate Collection	4.October - Reporting for September in October				5.November - Reporting for October in November				6.December - Reporting for November in December				Summary - Quarter 2				
	Billing For September	Collection in October	R - Billing not collected	% Collection	Billing For October	Collection in November	R - Billing not collected	% Collection	Billing For November	Collection in December	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q2
1. Collection for whole demarcation	6 261 842	2 184 406	4 077 436	35%	5 901 290	783 972	5 119 318	13%	5 551 801	854 921	4 696 881	15%	17 716 933	3 823 288	13 893 645	22%	22%
2. Collection: <u>excl. Eskom supplied areas</u>	3 162 858	1 917 946	1 409 771	61%	2 865 120	747 947	2 176 683	26%	2 508 285	832 014	1 756 039	33%	8 534 263	3 497 907	5 036 357	41%	41%
3. Collection: <u>Property Rates</u>	1 277 610	1 046 959	230 651	82%	1 254 650	252 129	1 002 521	20%	1 256 548	469 095	787 453	37%	3 788 809	1 768 183	2 020 626	47%	47%
4. Total average collection: <u>Electricity</u> (Municipal supplied areas)	852 010	824 867	27 143	97%	331 360	301 680	27 680	92%	595 317	184 048	411 269	31%	1 778 687	1 312 595	466 092	74%	74%
5. Total average collection: <u>Water</u>	405 365	90 475	314 890	22%	408 153	77 452	330 701	19%	358 599	60 151	298 448	17%	1 172 117	228 079	944 039	19%	19%
6. Total average collection: <u>Wastewater</u>	810 831	35 455	775 376	4%	801 619	49 220	752 399	6%	786 777	18 093	768 684	2%	2 899 227	102 769	2 796 459	4%	4%
7. Total average collection: <u>Refuse</u>	610 569	83 504	527 066	14%	599 053	62 333	536 719	10%	577 642	49 823	527 819	9%	1 787 264	195 660	1 591 604	11%	11%
8. 7. Total average collection: <u>Interest</u>	2 305 456	103 146	2 202 310	4%	2 508 454	39 157	2 469 297	2%	1 976 919	73 711	1 903 208	4%	6 790 829	216 014	6 574 815	3%	3%

Click to view close months

Complete This Section

Quarter 2 Performance Per Ward

Services	4.October				5.November				6.December				Summary - Quarter 2				
	Billing For September	Collection for September in October	Rand Value of Billing not collected	% Collection	Billing For October	Collection for October in November	Rand Value of Billing not collected	% Collection	Billing For November	Collection for November in December	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q2
Property Rates Tax	38 755	122	38 632	0%	38 755	-	38 755	0%	38 755	-	38 755	0%	116 264	122	116 141	0%	0%
Electricity	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Water	45 833	562	45 271	1%	45 833	262	45 570	1%	45 623	472	45 151	1%	137 288	1 296	135 992	1%	1%
Refuse	102 787	937	101 850	1%	102 787	144	102 643	0%	102 315	849	101 466	1%	307 888	1 930	305 958	1%	1%
Waste Water	174 245	4 783	169 462	3%	174 245	3 955	170 290	2%	173 655	4 742	168 914	3%	522 146	13 480	508 666	3%	3%
Interest	396 690	50	396 639	0%	400 160	-	400 160	0%	403 987	3	403 983	0%	1 200 836	53	1 200 782	0%	0%
Property Rates Tax	77 717	6 860	70 857	9%	77 680	2 060	75 620	3%	77 717	2 711	75 006	3%	233 115	11 631	221 483	5%	5%
Electricity	139 135	234 076	0	168%	70 103	1 648	68 454	2%	59 519	207	59 312	0%	268 756	235 931	32 825	88%	88%
Water	69 362	3 451	65 911	5%	69 260	4 662	64 598	7%	69 294	3 072	66 222	4%	207 915	11 185	196 730	5%	5%
Refuse	138 574	3 825	134 749	3%	138 338	1 856	136 482	1%	138 282	1 036	137 246	1%	415 194	6 717	408 477	2%	2%
Waste Water	227 316	1 644	225 672	1%	227 316	12 202	215 114	5%	227 119	7 000	220 119	3%	681 751	20 846	660 905	3%	3%
Interest	571 551	1 886	569 665	0%	575 507	2 905	572 602	1%	581 473	907	580 566	0%	1 728 532	5 698	1 722 834	0%	0%
Property Rates Tax	29 117	619	28 499	2%	27 484	619	26 866	2%	29 117	619	28 499	2%	85 719	1 856	83 863	2%	2%
Electricity	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Water	21 920	1 339	20 581	6%	21 867	262	21 605	1%	21 815	105	21 710	0%	65 602	1 705	63 897	3%	3%
Refuse	41 686	1 469	40 218	4%	41 568	-	41 568	0%	41 450	-	41 450	0%	124 705	1 469	123 236	1%	1%
Waste Water	67 251	1 989	65 262	3%	67 054	135	66 919	0%	66 858	-	66 858	0%	201 163	2 124	199 038	1%	1%
Interest	170 077	169	169 908	0%	171 583	59	171 524	0%	173 174	59	173 115	0%	514 834	287	514 547	0%	0%
Property Rates Tax	202 236	367 095	0	182%	181 011	33 301	147 710	18%	181 174	16 497	164 677	9%	564 421	416 892	147 529	74%	74%
Electricity	33 670	8 681	24 989	26%	62 414	41 678	20 736	67%	54 034	2 186	51 848	4%	150 119	52 545	97 574	35%	35%
Water	98 351	19 581	78 769	20%	90 139	17 225	72 915	19%	72 521	8 985	63 536	12%	261 011	45 791	215 220	18%	18%
Refuse	134 074	35 521	98 554	26%	126 372	27 264	99 108	22%	118 124	15 729	102 395	13%	378 570	78 514	300 056	21%	21%
Waste Water	183 397	19 761	163 636	11%	174 382	25 104	149 278	14%	161 702	3 451	158 252	2%	519 482	48 316	471 165	9%	9%
Interest	409 480	7 056	402 425	2%	407 156	9 778	397 378	2%	411 814	3 326	408 489	1%	1 228 450	20 159	1 208 291	2%	2%
Property Rates Tax	869 588	672 117	197 471	77%	869 561	216 112	653 449	25%	869 588	449 230	420 359	52%	2 408 788	1 327 459	1 081 329	53%	51%
Electricity	679 205	582 109	97 095	86%	198 843	260 354	0	131%	481 764	181 655	300 109	38%	1 359 812	1 024 118	335 694	75%	75%
Water	114 733	65 076	49 657	57%	125 783	54 213	71 569	43%	94 285	47 415	46 869	50%	334 801	166 705	168 096	50%	50%
Refuse	73 751	40 423	33 328	55%	70 290	32 605	37 685	46%	58 481	31 665	26 816	54%	202 522	104 693	97 829	52%	52%
Waste Water	15 590	6 659	8 931	43%	15 990	4 613	10 977	30%	15 196	2 507	12 689	16%	46 376	13 779	32 597	30%	30%
Interest	348 782	93 866	254 916	27%	541 578	25 701	515 878	5%	(10 400)	69 368	0	-667%	879 961	188 935	691 026	21%	21%
Property Rates Tax	60 196	145	60 051	0%	60 159	38	60 121	0%	60 196	38	60 158	0%	180 552	222	180 330	0%	0%
Electricity	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Water	55 167	466	54 701	1%	55 272	828	54 444	1%	55 062	103	54 959	0%	165 500	1 397	164 104	1%	1%
Refuse	119 697	1 329	118 368	1%	119 697	464	119 233	0%	118 989	543	118 446	0%	358 384	2 336	356 048	1%	1%
Waste Water	143 032	619	142 413	0%	143 032	3 211	139 821	2%	142 245	393	141 852	0%	428 310	4 223	424 086	1%	1%
Interest	408 877	120	408 757	0%	412 469	714	411 755	0%	416 870	48	416 822	0%	1 238 216	881	1 237 335	0%	0%

15.5 Monthly –Restriction of Free Basics to Indigent Households



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

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

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

Description	Ref	As Per Debt Relief Application		2025/2026 - Monthly Monitoring													
		Current Year - 2025/2026		2025/2026 - Monthly Monitoring													
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water: (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305							
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min service level)	2																
Indigent HH's with other water supply (at least min service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305							
Indigent HH's using public tap (< min service level)	3																
Indigent HH's with other water supply (< min service level)	4																
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305							
Status of Water meters:																	
Number of Indigent HH's with prepaid Water		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305							
Number of Indigent HH's with conventional metered Water																	
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering	10																
Total number of registered indigent households		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305							
Status of unlimited supply of Water:																	
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																	
Total number of registered indigent households receiving unlimited supply - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																
Energy: (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least min service level)		4 270 943		4 270 943					277	277							
Indigent HH's with Electricity - prepaid (min service level)																	
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		4 270 943		4 270 943	-	-	-	-	277	277							
Indigent HH's with Electricity (< min service level)																	
Indigent HH's with Electricity - prepaid (< min service level)																	
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	4 270 943		4 270 943	-	-	-	-	277	277							
Status of Electricity meters:																	
Number of Indigent HH's with prepaid Electricity																	
Number of Indigent HH's with conventional metered Electricity																	
Number of Indigent HH's NOT metered currently - Electricity																	
Number of Indigent HH's with other energy sources - No metering	12																
Total number of registered indigent households		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Electricity:																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																	
Total number of registered indigent households receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)	7																
Water (6 kilolitres per household per month)		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305							
Electricity/other energy (50kwh per household per month)		4 270 943		4 270 943					277	277							
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305							
Electricity/other energy (50kwh per household per month)		4 270 943		4 270 943					277	277							
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305							
Electricity/other energy (50kwh per household per month)		4 270 943		4 270 943					277	277							
Total cost of FBS Water and Electricity provided to ALL Households	8	13 889 776		13 889 776	2 265	6 041	7 247	8 013	18 881	19 164							
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305							
Water (kilolitres per household per month)																	
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)		3 542 918		3 542 918	197	6 096	7 276	7 886	22 417	23 204							
Electricity (kwh per household per month)		4 270 943		4 270 943					277	277							
Rubbish (average litres per week)		2 125 754		2 125 754	354	5 427	7 197	7 689	18 343	19 051							
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																
PSI Category Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)																
Additional Subsidies Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																	
Water (in excess of 6 kilolitres per indigent household per month)	15																
Sanitation (in excess of free sanitation service to indigent households)																	
Electricity/other energy (in excess of 50 kwh per indigent household per month)	16																
Rubbish (in excess of one removal a week for indigent households)																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Property Rates Reconciliation						
Province	NC					
District	Frances Baard District					
Type	LM					
Municipal Name	Magareng					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	2021/2022					
Reconciliation Period	Quarter 2					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6032	6397	-365	559 808 000.00	570 286 000.00	10 388 000.00
Industrial	16	17	-1	2 380 000.00	2 720 000.00	340 000.00
Business and Commercial	126	107	19	120 730 000.00	65 520 000.00	55 210 000.00
Agricultural	456	471	-15	1075 935 000.00	1 115 475 000.00	-39 540 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	14	21	-7	113 460 000.00	115 120 000.00	1 660 000.00
PBI	80	42	38	22 922 000.00	12 470 000.00	10 452 000.00
PBO	25	25	0	53 867 000.00	53 867 000.00	-
Multi Use	3	0	3	590 000.00	-	590 000.00
Vacant	495	0	495	16 537 000.00	-	16 537 000.00
POW	0	0	0	-	-	-
Municipal	301	483	-182	115 920 000.00	134 991 000.00	-19 071 000.00
Other	0	0	0	-	-	-
	7548	7543	5	2 082 248 000.00	2 070 459 000.00	11 789 000.00
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	5 16 310	5 11 246	5 063	15 48 929.06	15 33 738.72	15 190.34
Industrial	5 182	5 585	403	15 547.35	16 755.63	1 208.28
Business and Commercial	262 890	147 036	115 854	788 868.73	441 107.16	347 561.57
Agricultural	292 296	340 487	48 191	876 887.03	1 021 146.10	-144 573.97
Mining	-	-	-	-	-	-
State Owned for Public Purpose	247 059	248 678	1 620	741 177.45	746 037.48	4 860.03
PBI	4 359	2 371	1 988	13 077.00	7 113.99	5 963.01
PBO	14 634	-	14 634	43 901.61	-	43 901.61
Multi Use	-	-	-	-	-	-
Vacant	8 999	-	8 999	26 996.65	-	26 996.65
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R1351728.29	R1255 404.00	R96 323.63	4 055 184.87	3 766 213.98	288 970.89

Prepared By

K Modise

Date

14-Jan-26

Contact Details golojo.modise@gmail.com

Signature



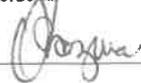
Reviewed By

Ms.K.V. Khaziwa

Date

22/01/2025

Contact Details



Signature

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

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

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

17 Municipal Manager's Quality Certification

Quality Certificate



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

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

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



Mr T Thage
Municipal Manager

22/01/2025
Date