

MAGARENG



MUNICIPALITY

MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2025/2026

DISTRIBUTION:

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

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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 January 2026

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 JANUARY 2026

1. Purpose

To present the 2025/26 monthly budget and performance assessment for the month of January 2026 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

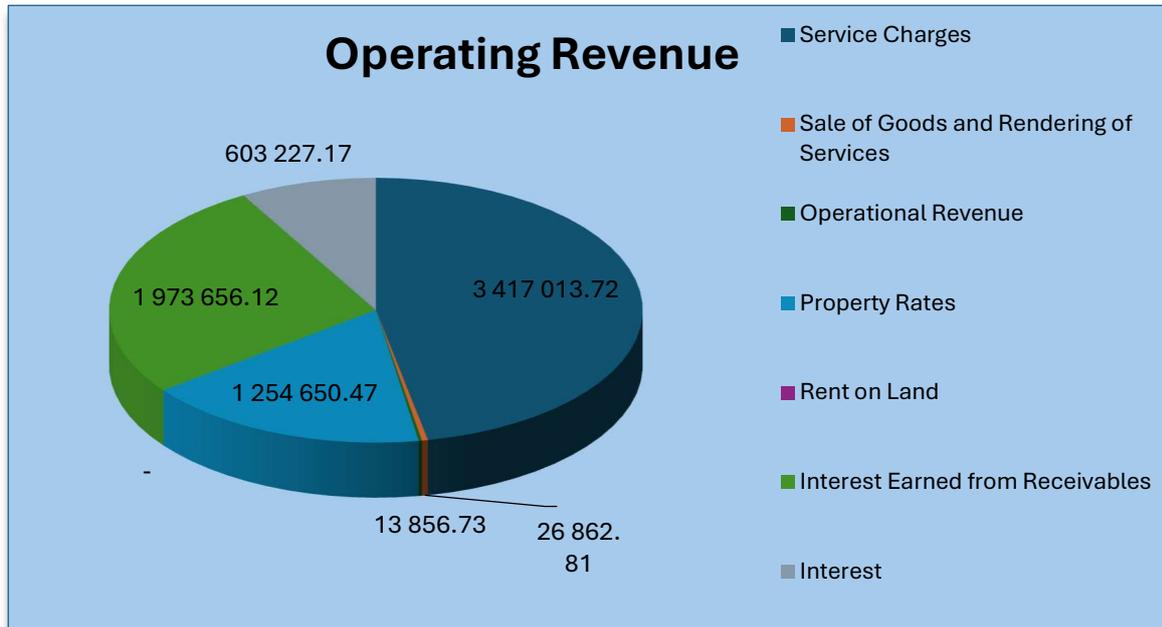
Highlight of financial performance, Challenges and Risks for the month

As of 31st January 2026, the total operating revenue amounts to **R7.8 million**, and the actual year-to-date revenue amounts to **R106.6 million**, which is **7%** more than the projected budget of **R99.5 million**.

The variance between the actual year to date and projected budget is below **10%** and is immaterial

Below is a chart that depicts the income billed from 1st–31st January 2026:

Table 1: Income for 1st to 31st January 2026



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 January 2026 a total of **R7.7 million** has been billed, the year-to-date actual amounts to **R106.6 million** which is 7% less than the projected budget that amounts to **R99.5 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	1 556	11 218	11 429	(211)	-2%	19 592
Service charges - Water		4 786	5 424	5 424	641	3 064	3 164	(100)	-3%	5 424
Service charges - Waste Water Management		9 085	9 775	9 775	698	5 502	5 702	(200)	-4%	9 775
Service charges - Waste management		6 737	7 355	7 355	522	4 082	4 290	(208)	-5%	7 355
Sale of Goods and Rendering of Services		943	1 232	1 232	27	504	718	(214)	-30%	1 232
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21 670	25 462	25 462	1 974	13 295	14 853	(1 558)	-10%	25 462
Interest from Current and Non Current Assets		385	46	46	-	-	27	(27)	-100%	46
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		23	38	38	-	13	22	(9)	-42%	38
Rental from Fixed Assets		16	327	327	-	-	191	(191)	-100%	327
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3 520	732	732	14	182	427	(246)	-58%	732
Non-Exchange Revenue										
Property rates		13 247	15 251	15 251	1 255	8 779	8 896	(117)	-1%	15 251
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		225	612	612	-	-	357	(357)	-100%	612
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		73 429	76 862	76 862	485	55 849	44 836	11 012	25%	76 862
Interest		6 681	7 781	7 781	603	4 127	4 539	(412)	-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	7 774	106 615	99 452	7 163	7%	170 489

See the below table for details on the operating revenue budget

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	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	1 556 076	11 218 022
Service charges - Water	371 381	253 623	406 043	421 965	375 068	594 609	641 136	3 063 825
Service charges - Waste Water Management	804 868	806 636	806 833	805 457	794 248	786 785	697 633	5 502 460
Service charges - Waste management	600 517	599 798	598 500	599 703	577 642	583 880	522 169	4 082 208
Sale of Goods and Rendering of Services	39 800	27 499	330 703	25 241	22 394	31 855	26 863	504 355
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	1 973 656	13 295 181
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	14 997	24 085	13 857	181 562
Non-Exchange Revenue								
Property rates	1 252 807	1 252 807	1 254 650	1 256 548	1 256 548	1 250 855	1 254 650	8 778 867
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	28 060 993	4 332 000	-	1 173 264	598 000	21 199 140	485 176	55 848 573
Interest	581 571	574 960	583 362	586 194	594 798	603 260	603 227	4 127 372
Fuel Levy	-	-	-	-	-	-	-	-
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	7 774 443	106 615 085

3.2 Operating Expenditure by Type

The current year expenditure original budget amounts to **R197 million** for the reporting month, **R10.8 million** was spent; and the year-to-date actual amounts to **R93.1 million**, which is **19%** less than the projected expenditure amounting to **R114.9 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		51 011	59 997	59 997	4 305	33 157	34 998	(1 842)	-5%	59 997
Remuneration of councillors		5 278	5 270	5 270	437	3 059	3 074	(16)	-1%	5 270
Bulk purchases - electricity		31 322	25 000	25 000	-	3 373	14 583	(11 211)	-77%	25 000
Inventory consumed		16 587	14 050	14 050	329	6 410	8 196	(1 786)	-22%	14 050
Debt impairment		50 156	31 883	31 883	2 657	18 598	18 598	0	0%	31 883
Depreciation and amortisation		15 899	23 541	23 541	1 962	13 732	13 732	0	0%	23 541
Interest		5 667	600	600	-	(230)	350	(580)	-166%	600
Contracted services		14 322	16 283	16 308	684	5 475	9 499	(4 024)	-42%	16 308
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	569	-	569	#DIV/0!	-
Operational costs		18 177	19 810	19 785	426	8 980	11 556	(2 576)	-22%	19 785
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		3 928	604	604	-	-	352	(352)	-100%	604
Total Expenditure		212 347	197 039	197 039	10 799	93 122	114 939	(21 817)	-19%	197 039

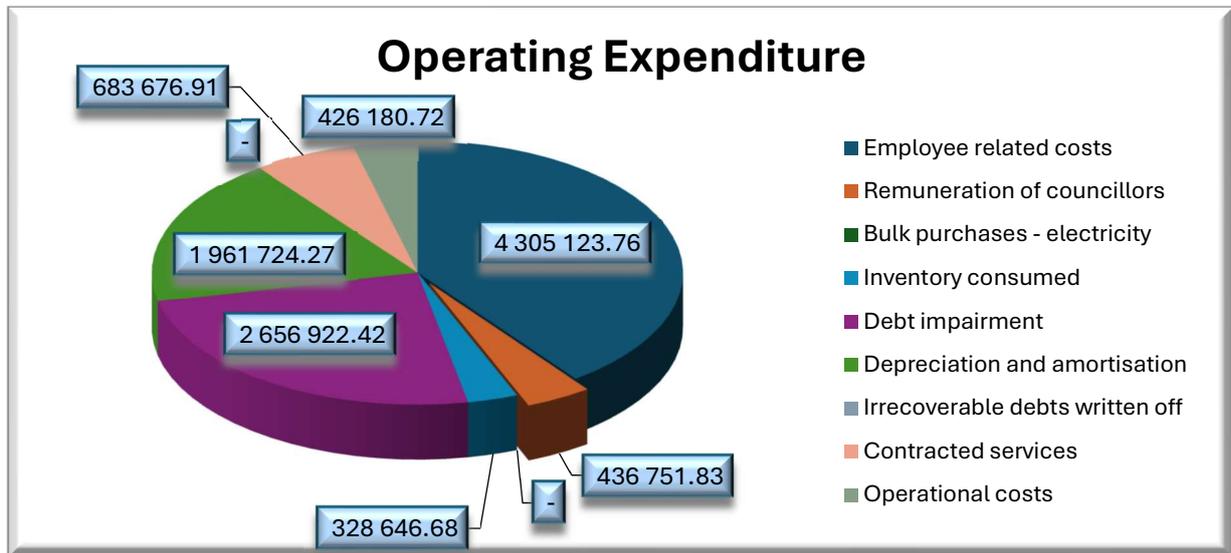
Table 2: Expenditure from 1st to 31st January 2026

See the below table for details on the operating Expenditure Breakdown

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	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	4 305 124	33 156 616
Remuneration of councillors	437 531	437 531	437 531	436 752	435 973	436 752	436 752	3 058 821
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	328 647	6 409 509
Debt impairment	2 656 922	2 656 922	2 656 922	2 656 922	2 656 922	2 656 922	2 656 922	18 598 457
Depreciation and amortisation	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	13 732 070
Interest	-	-	-	-	-	229 819	-	229 819
Contracted services	633 425	649 981	1 217 173	1 096 409	248 278	945 891	683 677	5 474 833
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	426 181	8 979 533
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	10 799 027	93 121 908

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, 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–31st January 2026:



Below is a chart that depicts the Expenditure from 1st-31st January 2026:

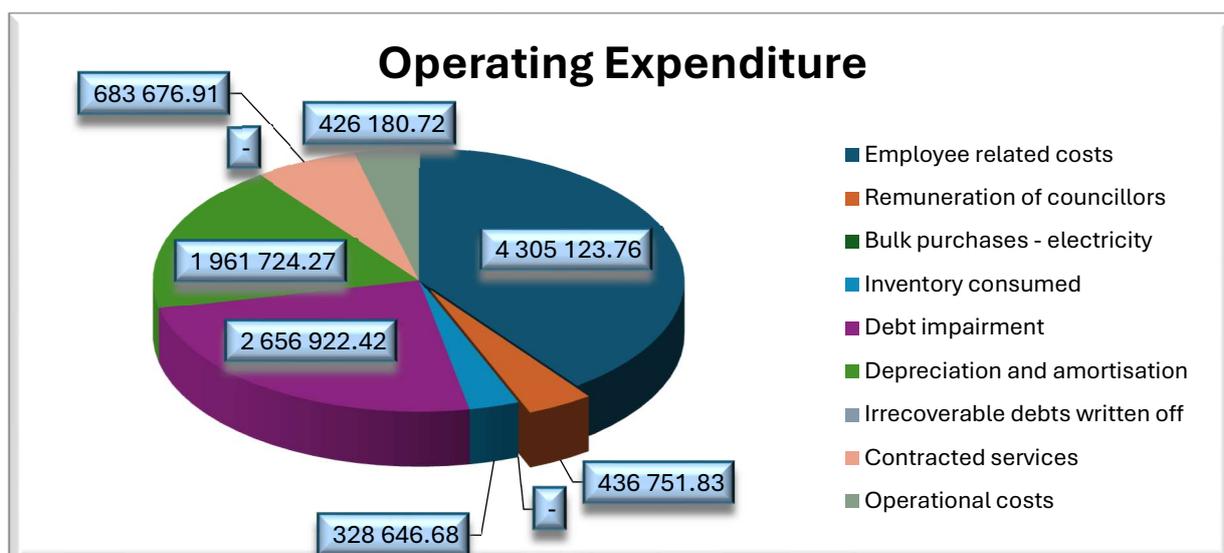


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	10 799	93 122	114 939	(21 817)	-19%	197 039
Surplus/(Deficit)		(53 927)	(26 549)	(26 549)	(3 025)	13 493	(15 487)	28 980	(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 reflects a deficit of **R3 million** before adding the capital transfers.

Description	Budget Year 2025/26					
	Original Budget	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentals	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	2 498 127.00	2 941 346.05	9 699 653.95	98%
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	9 495 173.45	10 919 449.47	- 959 449.47	86%
Sub-Total	32 601 000.00	23 624 669.23	17 800 742.17	21 638 484.40	10 962 515.60	92%

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 **R17.8 million** was spent to date (excl VAT and Retention).

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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)	(3 025)	13 493	(15 487)	28 980	(0)	(26 549)
Transfers and subsidies - capital (monetary allocations)		71 924	32 601	32 601	-	23 625	19 017	4 607	0	32 601
Transfers and subsidies - capital (in-kind)		2 252	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		20 249	6 052	6 052	(3 025)	37 118	3 530	33 588	0	6 052
Income Tax										
Surplus/(Deficit) after income tax		20 249	6 052	6 052	(3 025)	37 118	3 530	33 588	0	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	(3 025)	37 118	3 530	33 588	0	6 052
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		20 249	6 052	6 052	(3 025)	37 118	3 530	33 588	0	6 052

The deficit before inclusion of capital transfers amounted to **R3 million** and after inclusion of capital transfers deficit remained unchanged which amounts to **R3 million**.

3.3 Capital -Expenditure.

For the reporting month, the municipality has spent **R553 thousands** on capital grants for reporting month and the actual year to date amounts to **R17.8 million** which reflects underspending on capital grants of **R1.2 million** when compared to year-to-date budget that amounts to **R19.0 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 - M07 January

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	553	17 801	19 017	(1 217)	-6.4%	32 601
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		22 322	12 641	12 641	-	2 498	7 374	(4 876)	-66.1%	12 641
Regional Bulk Infrastructure Grant		22 076	9 960	9 960	553	9 495	5 810	3 685	63.4%	9 960
Water Services Infrastructure Grant		17 543	10 000	10 000	-	5 807	5 833	(26)	-0.4%	10 000
Total capital expenditure of Transfers and Grants		61 941	32 601	32 601	553	17 801	19 017	(1 217)	-6.4%	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 **R21.6 million (VAT Inc)** for the month of January is committed or spent to date which translates **92%** when compared to the funds received to date.

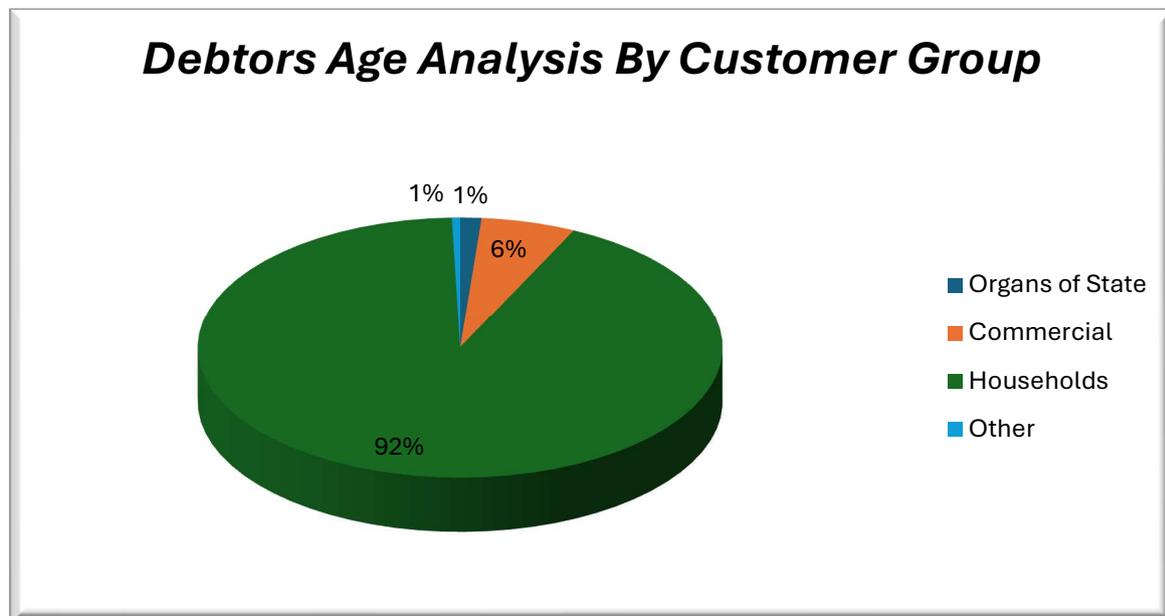
3.4 Debtors Ageing

The total debtors book as at end of January 2026 amounts to **R512.4 million**, from the total debts **R473.3 million** is owned by Households, **R6.7 million** is owned by Organ of the States, **R29.8 million** is owned by Commercial and **R2.6 million** is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	736	716	388	456	390	366	2 201	72 503	77 757	75 917		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	744	410	418	315	251	178	757	27 571	30 643	29 071		
Receivables from Non-exchange Transactions - Property Rates	1400	1 066	984	959	932	958	890	4 791	55 274	65 855	62 845		
Receivables from Exchange Transactions - Waste Water Management	1500	796	897	892	909	910	905	5 123	72 404	82 835	80 250		
Receivables from Exchange Transactions - Waste Management	1600	595	650	642	651	648	645	3 631	49 748	57 209	55 323		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 577	2 554	2 526	2 497	2 494	2 447	14 887	163 582	193 564	185 907		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	45	45	39	39	103	39	210	4 022	4 543	4 414		
Total By Income Source	2000	6 559	6 256	5 864	5 800	5 754	5 469	31 600	445 105	512 406	493 727	-	-
December Totals		6 616	5 944	5 930	5 815	5 563	5 444	31 334	441 010	507 656	489 166		
Debtors Age Analysis By Customer Group													
Organs of State	2200	366	325	360	300	249	220	1 316	3 562	6 698	5 647		
Commercial	2300	833	544	494	419	360	304	1 667	25 227	29 848	27 977		
Households	2400	5 339	5 364	4 988	5 067	5 121	4 918	28 450	414 027	473 264	457 573		
Other	2500	21	23	23	23	24	27	167	2 289	2 596	2 530		
Total By Customer Group	2600	6 559	6 256	5 864	5 800	5 754	5 469	31 600	445 105	512 406	493 727	-	-

The graph below shows outstanding debtors per category as a percentage of the total debtors outstanding for the period ending January 2026.



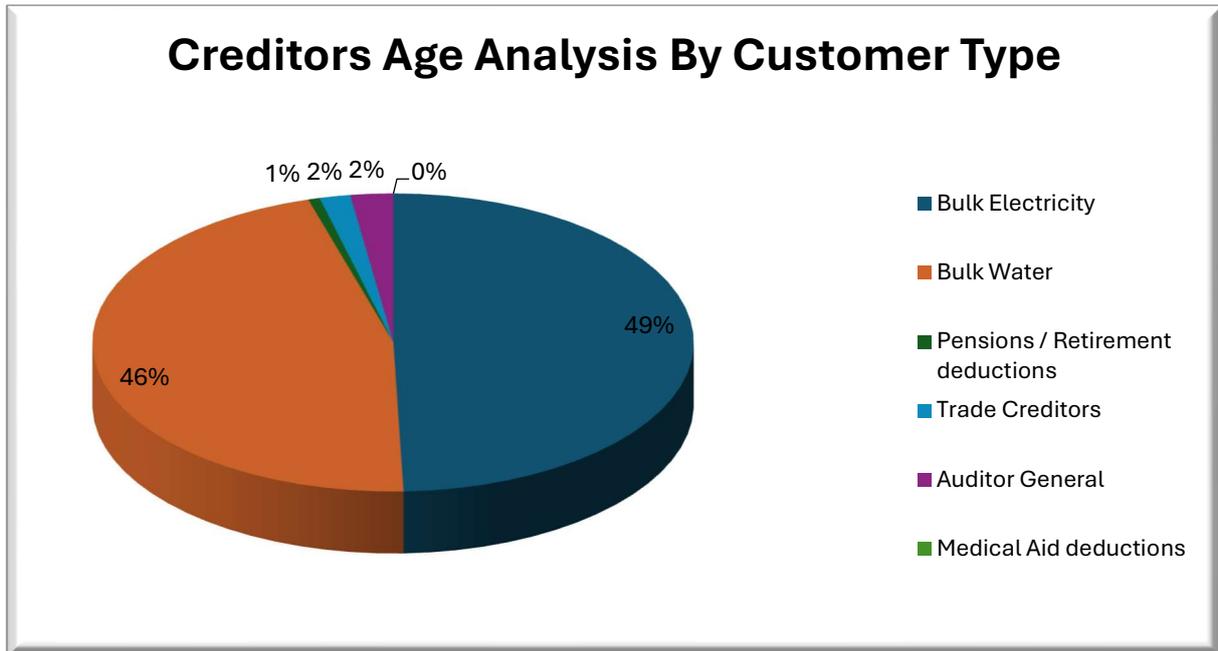
3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to **R299.9 million**. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes **R148.4 million** and **R137.9 million** represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	12 872	13 387	13 394	13 687	11 204	43 199	40 646	-	148 389	-
Bulk Water	0200	2 699	4 427	4 160	3 582	4 494	11 901	14 231	92 398	137 890	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	1 874	-	-	1 874	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	222	375	505	431	643	294	868	1 609	4 946	-
Auditor General	0800	843	1 051	1 377	938	751	743	873	323	6 898	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	16 636	19 240	19 436	18 637	17 091	58 011	56 618	94 329	299 997	-

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



4. Budget Performance Overview

4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M07 January

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	1 255	8 779	8 896	(117)	-1%	15 251
Service charges	38 331	42 146	42 146	3 417	23 867	24 585	(719)	-3%	42 146
Investment revenue	385	46	46	-	-	27	(27)	-100%	46
Transfers and subsidies - Operational	73 429	76 862	76 862	485	55 849	44 836	11 012	0	76 862
Other own revenue	33 029	36 184	36 184	2 618	18 121	21 108	(2 986)	-14%	36 184
Total Revenue (excluding capital transfers and contributions)	158 421	170 489	170 489	7 774	106 615	99 452	7 163	7%	170 489

4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M07 January

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	4 305	33 157	34 998	(1 842)	-5%	59 997
Remuneration of Councillors	5 278	5 270	5 270	437	3 059	3 074	(16)	-1%	5 270
Depreciation and amortisation	15 899	23 541	23 541	1 962	13 732	13 732	0	0%	23 541
Interest	5 667	600	600	-	(230)	350	(580)	-166%	600
Inventory consumed and bulk purchases	47 909	39 050	39 050	329	9 782	22 779	(12 997)	-57%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	86 583	68 581	68 581	3 767	33 622	40 005	(6 383)	-16%	68 581
Total Expenditure	212 347	197 039	197 039	10 799	93 122	114 939	(21 817)	-19%	197 039

4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M07 January

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	557	20 106	21 211	(1 105)	-5%	36 361
Capital transfers recognised	61 941	32 601	32 601	553	18 989	19 017	(28)	-0%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	394	3 760	3 760	5	1 116	2 193	(1 077)	-49%	3 760
Total sources of capital funds	62 335	36 361	36 361	557	20 106	21 211	(1 105)	-5%	36 361

4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M07 January

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	(2 991)	39 805	15 218	(24 587)	-162%	23 452
Net cash from (used) investing	(62 636)	(36 076)	(36 076)	(557)	(19 821)	(21 044)	(1 223)	6%	(36 076)
Net cash from (used) financing	38	25	25	1	22	15	(7)	-48%	25
Cash/cash equivalents at the month/year end	33 437	(8 859)	(8 859)	10 378	21 419	(4 708)	(26 127)	555%	(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 = **-R1 015 951.69**

Closing cash balance as per bank statement = **-R 2 545 552.16**

Pillar 2 - Reduction in non-core expenditure

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

The municipality had no penalties and interest for PAYE by SARS for late payment for January 2026.

Pillar 3 - Trade Payables

Trade creditors for the previous month amounted to **R296.7 million**, which increased to **R299.9 million** by **R3.3 million** in the reporting month. The municipality is trying to pay its creditors within 30 days of receiving an invoice.

Pillar 4 - Cash and Short-term liquidity

The municipality's short-term liabilities exceed short-term assets. The total current liabilities for the period ending **January 2025** amounts to **R348.3 million** and the total current assets is **R64.8 million**, which shows that municipality cannot meet its obligations with its available cash resources.

Pillar 5 - Collection Rate

Municipality has incurred **15%** collection rate for the month of December which increased to **27%** for January 2026.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 31st January 2025 are an average of **50%** or **R953 670.11 thousand** 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 January 2026 are an average of **93%** or **R1 485 032.45 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	2 941 346.05	9 699 653.95	98%
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	9 495 173.45	10 919 449.47	- 959 449.47	86%
Sub-Total	32 601 000.00	23 624 669.23	17 800 742.17	21 638 484.40	10 962 515.60	92%

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 **R17.8 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 - M07 January

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	1 255	8 779	8 896	(117)	-1%	15 251
Service charges	38 331	42 146	42 146	3 417	23 867	24 585	(719)	-3%	42 146
Investment revenue	385	46	46	-	-	27	(27)	-100%	46
Transfers and subsidies - Operational	73 429	76 862	76 862	485	55 849	44 836	11 012	0	76 862
Other own revenue	33 029	36 184	36 184	2 618	18 121	21 108	(2 986)	-14%	36 184
Total Revenue (excluding capital transfers and contributions)	158 421	170 489	170 489	7 774	106 615	99 452	7 163	7%	170 489
Employee costs	51 011	59 997	59 997	4 305	33 157	34 998	(1 842)	-5%	59 997
Remuneration of Councillors	5 278	5 270	5 270	437	3 059	3 074	(16)	-1%	5 270
Depreciation and amortisation	15 899	23 541	23 541	1 962	13 732	13 732	0	0%	23 541
Interest	5 667	600	600	-	(230)	350	(580)	-166%	600
Inventory consumed and bulk purchases	47 909	39 050	39 050	329	9 782	22 779	(12 997)	-57%	39 050
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	86 583	68 581	68 581	3 767	33 622	40 005	(6 383)	-16%	68 581
Total Expenditure	212 347	197 039	197 039	10 799	93 122	114 939	(21 817)	-19%	197 039
Surplus/(Deficit)	(53 927)	(26 549)	(26 549)	(3 025)	13 493	(15 487)	28 980	-187%	(26 549)
Transfers and subsidies - capital (monetary)	71 924	32 601	32 601	-	23 625	19 017	4 607	24%	32 601
Transfers and subsidies - capital (in-kind)	2 252	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20 249	6 052	6 052	(3 025)	37 118	3 530	33 588	951%	6 052
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20 249	6 052	6 052	(3 025)	37 118	3 530	33 588	951%	6 052
Capital expenditure & funds sources									
Capital expenditure	62 335	36 361	36 361	557	20 106	21 211	(1 105)	-5%	36 361
Capital transfers recognised	61 941	32 601	32 601	553	18 989	19 017	(28)	-0%	32 601
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	394	3 760	3 760	5	1 116	2 193	(1 077)	-49%	3 760
Total sources of capital funds	62 335	36 361	36 361	557	20 106	21 211	(1 105)	-5%	36 361
Financial position									
Total current assets	56 306	23 633	23 633	-	64 834	-	-	-	23 633
Total non current assets	520 599	515 142	515 142	-	526 973	-	-	-	515 142
Total current liabilities	341 313	306 432	306 432	-	348 315	-	-	-	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	-	236 691	-	-	-	224 403
Cash flows									
Net cash from (used) operating	94 931	26 087	26 087	(2 991)	39 805	15 218	(24 587)	-162%	23 452
Net cash from (used) investing	(62 636)	(36 076)	(36 076)	(557)	(19 821)	(21 044)	(1 223)	6%	(36 076)
Net cash from (used) financing	38	25	25	1	22	15	(7)	-48%	25
Cash/cash equivalents at the month/year end	33 437	(8 859)	(8 859)	10 378	21 419	(4 708)	(26 127)	555%	(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	6 559	6 256	5 864	5 800	5 754	5 469	31 600	445 105	512 406
Creditors Age Analysis									
Total Creditors	16 636	19 240	19 436	18 637	17 091	58 011	56 618	94 329	299 997

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) - M07 January

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										
Governance and administration		93 074	97 779	97 779	2 355	68 128	57 038	11 090	19%	97 779
Executive and council		66 243	67 612	67 612	–	49 517	39 440	10 077	26%	67 612
Finance and administration		26 831	30 167	30 167	2 355	18 611	17 597	1 013	6%	30 167
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		2 002	3 023	3 023	20	836	1 764	(928)	-53%	3 023
Community and social services		1 195	1 354	1 354	6	654	790	(136)	-17%	1 354
Sport and recreation		51	324	324	–	–	189	(189)	-100%	324
Public safety		756	1 345	1 345	14	182	784	(603)	-77%	1 345
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	450	450	–	–	263	(263)	-100%	450
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	450	450	–	–	263	(263)	-100%	450
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		137 520	101 838	101 838	5 400	61 276	59 405	1 870	3%	101 838
Energy sources		19 618	22 750	22 750	1 771	12 697	13 271	(574)	-4%	22 750
Water management		64 584	38 293	38 293	1 262	23 236	22 338	898	4%	38 293
Waste water management		41 434	28 468	28 468	1 382	18 130	16 606	1 524	9%	28 468
Waste management		11 884	12 327	12 327	985	7 213	7 190	22	0%	12 327
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	232 597	203 090	203 090	7 774	130 240	118 469	11 770	10%	203 090
Expenditure - Functional										
Governance and administration		82 379	77 321	77 321	4 719	39 389	45 104	(5 715)	-13%	77 433
Executive and council		13 469	14 884	14 884	1 052	8 319	8 683	(363)	-4%	15 074
Finance and administration		68 909	62 437	62 437	3 667	31 069	36 422	(5 352)	-15%	62 359
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		12 247	16 506	16 506	1 048	8 645	9 629	(983)	-10%	16 757
Community and social services		2 301	2 467	2 467	196	1 509	1 439	70	5%	2 467
Sport and recreation		3 314	6 695	6 695	230	2 686	3 905	(1 219)	-31%	6 712
Public safety		3 746	3 913	3 913	350	2 443	2 282	161	7%	4 146
Housing		2 885	3 432	3 432	272	2 008	2 002	6	0%	3 432
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		8 063	9 782	9 782	482	4 184	5 706	(1 522)	-27%	9 782
Planning and development		5 950	6 883	6 883	329	3 005	4 015	(1 010)	-25%	6 883
Road transport		2 114	2 899	2 899	153	1 179	1 691	(512)	-30%	2 899
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		109 659	93 429	93 429	4 550	40 904	54 500	(13 597)	-25%	93 067
Energy sources		38 947	42 339	42 339	1 106	13 118	24 698	(11 580)	-47%	42 018
Water management		34 066	24 944	24 944	1 449	13 337	14 551	(1 213)	-8%	24 925
Waste water management		25 178	19 995	19 995	1 531	11 153	11 664	(511)	-4%	19 993
Waste management		11 468	6 150	6 150	464	3 295	3 588	(292)	-8%	6 130
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	212 347	197 039	197 039	10 799	93 122	114 939	(21 817)	-19%	197 039
Surplus/ (Deficit) for the year		20 249	6 052	6 052	(3 025)	37 118	3 530	33 588	951%	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) - M07 January

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	-	49 517	39 440	10 077	25.5%	67 612
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		(236)	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		27 067	30 167	30 167	2 355	18 611	17 597	1 013	5.8%	30 167
Vote 05 - Municipal Infrastructure		130 670	89 961	89 961	4 415	58 220	52 478	5 742	10.9%	89 961
Vote 06 - Community Services		6 923	15 350	15 350	1 004	3 175	8 954	(5 779)	-64.5%	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	7 774	130 240	118 469	11 770	9.9%	203 090
Expenditure by Vote	1									
Vote 01 - Executive & Council		12 397	12 407	12 407	893	7 332	7 237	95	1.3%	12 407
Vote 02 - Office Of The Municipal Manager		849	2 478	2 478	159	987	1 445	(459)	-31.7%	2 478
Vote 03 - Corporate Services		17 570	19 293	19 293	1 364	10 920	11 254	(334)	-3.0%	19 293
Vote 04 - Financial Services		51 414	43 144	43 144	2 303	20 149	25 167	(5 018)	-19.9%	43 144
Vote 05 - Municipal Infrastructure		114 386	93 982	93 982	4 357	40 099	54 823	(14 724)	-26.9%	93 982
Vote 06 - Community Services		9 699	18 878	18 878	1 211	9 731	11 012	(1 281)	-11.6%	18 878
Vote 07 - Public Safety & Transport		173	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		5 860	6 857	6 857	512	3 903	4 000	(97)	-2.4%	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	10 799	93 122	114 939	(21 817)	-19.0%	197 039
Surplus/ (Deficit) for the year	2	20 249	6 052	6 052	(3 025)	37 118	3 530	33 588	951.4%	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 **R93.1 million** and year to date budget which amounts to **R114.9 million** which resulted a negative variance of **19.0%** as at end of **January 2026**.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to **R12.4 million**; for the month of January 2026, **R893 thousand** was spent and the year-to-date actual amounts to **R7.3 million** which reflected positive variance of **1.3%** when compared to the projected budget that amounts to **R7.2 million**.

Vote 2 – Municipal Manager

Municipal Manager original budget amounts to **R2.5 million**; for the month of January 2026, **R159 thousand** was spent and the actual year to date amounts to **R987 thousand**. The municipality spent **31.7%** less than the projected budget that amounts to **R1.4 million**.

The negative variance is due to the following items:

- The projected budget of Employee related cost for the month amounts to **R1.3 million**, and the municipality spent **R157 thousand** for the month of January and the year-to-date actual amounts to **R923 thousands** which shows the variance of **R400 thousand**. The contributing factor is a budgeted provision for the vacant position of a Communication Officer and the unspent portion of the budget for the municipal manager position before filling of the position.
- The projected budget of Contracted Services for the month amounts to **R11.7 thousand** and the municipality did not spend on this line item, due to financial constraints and the implementation of the cost containment policy.
- The projected budget of Operational Cost for the month amounts to **R109 thousand** and the municipality spend **R1365 thousand** for the month of January 2026 and the year-to-date actual amounts to **R63.5 thousands**. The municipality has underspend 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 January 2026, **R1.4 million** was spent and the actual year to date amounts to **R10.9 million** which shows that Corporate Services has spent **3%** less than the projected budget that amounts to **R11.3 million**. The negative variance is immaterial.

Vote 4 – Finance Department.

Finance Department original budget amounts to **R43.1 million**; for the month of January 2026, **R2.3 million** was spent and the actual year to date amounts to **R20.1 million** which shows that Finance Department spent **19.9%** less than the projected budget that amounts to **R25.2 million**.

The negative variance is due to the following line items:

- Employee related cost shows the projected budget for the reporting month amounts to **R 7.7 million** and the year-to-date actual amounts to **R 7.6 million** which reflects a negative variance of **R78 thousand**. This variance is caused by Credit Control Officer and Finance Intern posts that were budgeted for and not yet filled.
- The projected budget for Contracted Services for the month amounts to **R3.7 million** and for the reporting month the municipality spent **R268.7 thousands** and the year-to-date actual amounts to **R2.3 million** which shows that the municipality underspent on this line item. This underspending is due to financial constraints that the municipality is currently facing.
- The projected budget for Operational Cost amounts to **R6.4 million** for the reporting month, and for the reporting month the municipality spent **R161.3 thousand** and the year-to-date actual amounts to **R3.7 million**. The municipality has underspent on this line item; this underspending is due to financial constraints that the municipality is currently facing.
- The projected budget for Inventory Consumed for the month amounts to **R1.2 million**, and the municipality had no expenditure for the month of January. The municipality underspent on this line item due to financial constraints that the municipality is currently facing.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to **R93.9 million**, for the month of January 2026 **R4.4 million** was spent and the actual year to date amounts to **R40.1 million** which shows that the municipality has spent **26.9%** less than the projected budget that amounts to **R54.8 million**.

The negative variance is due to the following line items:

- The projected budget for Employee Related cost amounts to **R9.9 million** which reflects a negative variance of **R979.9 thousand** when compared to actual year to date that amounts to **R8.2 million**. That shows that shows that the municipality has underspent on the employee related cost; this underspending is due to HOD Technical post and General worker posts that were budgeted for and are currently vacant.
- The projected budget for Contracted Services amounts to **R1.8 million** and the municipality has no expenditure for the month of January on this line item; this is due to financial constraints and the implementation of the cost containment policy.

- The projected budget for Bulk Purchases for the month amounts to **R14.6 million** and the actual year to date amounts to **R3.3 million** which reflect a negative variance that amounts to **R11.2 million**. The variance is due financial constraints and low collection rate
- **Vote 6-Community Services**

Community Services original budget amount to **R18.9 million**; for the reporting month of January 2026, municipality spent **R1.2 million** and the year-to-date actual amounts to **R9.7 million** which shows that the municipality spent **11%** less than the projected budget that amounts to **R11 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 January, **R512 thousand** was spent and the actual year to date amounts to **R3.9 million** which shows that municipality spent **2.4%** less than the projected budget that amounts to **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) - M07 January

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		17 723	19 592	19 592	1 556	11 218	11 429	(211)	-2%	19 592
Service charges - Water		4 786	5 424	5 424	641	3 064	3 164	(100)	-3%	5 424
Service charges - Waste Water Management		9 085	9 775	9 775	698	5 502	5 702	(200)	-4%	9 775
Service charges - Waste management		6 737	7 355	7 355	522	4 082	4 290	(208)	-5%	7 355
Sale of Goods and Rendering of Services		943	1 232	1 232	27	504	718	(214)	-30%	1 232
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		21 670	25 462	25 462	1 974	13 295	14 853	(1 558)	-10%	25 462
Interest from Current and Non Current Assets		385	46	46	-	-	27	(27)	-100%	46
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		23	38	38	-	13	22	(9)	-42%	38
Rental from Fixed Assets		16	327	327	-	-	191	(191)	-100%	327
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3 520	732	732	14	182	427	(246)	-58%	732
Non-Exchange Revenue										
Property rates		13 247	15 251	15 251	1 255	8 779	8 896	(117)	-1%	15 251
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		225	612	612	-	-	357	(357)	-100%	612
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		73 429	76 862	76 862	485	55 849	44 836	11 012	25%	76 862
Interest		6 681	7 781	7 781	603	4 127	4 539	(412)	-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	7 774	106 615	99 452	7 163	7%	170 489
Expenditure By Type										
Employee related costs		51 011	59 997	59 997	4 305	33 157	34 998	(1 842)	-5%	59 997
Remuneration of councillors		5 278	5 270	5 270	437	3 059	3 074	(16)	-1%	5 270
Bulk purchases - electricity		31 322	25 000	25 000	-	3 373	14 583	(11 211)	-77%	25 000
Inventory consumed		16 587	14 050	14 050	329	6 410	8 196	(1 786)	-22%	14 050
Debt impairment		50 156	31 883	31 883	2 657	18 598	18 598	0	0%	31 883
Depreciation and amortisation		15 899	23 541	23 541	1 962	13 732	13 732	0	0%	23 541
Interest		5 667	600	600	-	(230)	350	(580)	-166%	600
Contracted services		14 322	16 283	16 308	684	5 475	9 513	(4 038)	-42%	16 308
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	569	-	569	#DIV/0!	-
Operational costs		18 177	19 810	19 785	426	8 980	11 541	(2 562)	-22%	19 785
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		3 928	604	604	-	-	352	(352)	-100%	604
Total Expenditure		212 347	197 039	197 039	10 799	93 122	114 939	(21 817)	-19%	197 039
Surplus/(Deficit)		(53 927)	(26 549)	(26 549)	(3 025)	13 493	(15 487)	28 980	(0)	(26 549)
Transfers and subsidies - capital (monetary allocations)		71 924	32 601	32 601	-	23 625	19 017	4 607	0	32 601
Transfers and subsidies - capital (in-kind)		2 252	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		20 249	6 052	6 052	(3 025)	37 118	3 530	33 588	0	6 052
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		20 249	6 052	6 052	(3 025)	37 118	3 530	33 588	0	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	(3 025)	37 118	3 530	33 588	0	6 052
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		20 249	6 052	6 052	(3 025)	37 118	3 530	33 588	0	6 052

Operating Revenue

The summary of the total operating revenue reflected in the above table C4 table of the C Schedule attached. During the month of January 2026, 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 **R50.7 million** and the year-to-date budget amounts to **54.6 million** which reflects a negative variance amount to **R3.9 million** excluding operational grants, which shows that the municipality has under billed as end of January 2026.

Detailed explanation on revenue by source items

Property Rates

The municipality billed revenue of **R1.3 million** in January 2026. However, the actual year-to-date revenue amounts to **R8.8 million** which is **1%** less than the budgeted revenue of **R8.9 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 **R11.2 million**, which reflected a negative variance of **2%** when compared to year-to-date budget that amounts to **R11.4 million** for the period under review. The variance for electricity service charges is immaterial.

Service charges – water.

The municipality billed revenue of **R641 thousand** from Water Services, meanwhile the year-to-date actual amounts to **R3.1 million** which is **3%** less than the year-to-date budget of **R3.1 million** for the period under review. This is due to 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. The process of replacing tempered and damaged water meters and conducting meter audits is ongoing.

Service charges – sanitation.

In the month under review, the municipality billed revenue of **R698 thousand**. The year-to-date actual amounts to **R5.5 million**, which is **4%** less than the year-to-date budget of **R5.7 million** for the month. The variance is immaterial.

Service charges – refuse.

The municipality billed revenue of **R522 thousand** and actual year to date amounts to **R4.1 million** which is **5%** less than year to date budget that amounts to **R4.3 million** during the period under review. The variance is immaterial.

Sales of Good and Rendering of Services

The municipality has generated **R27 thousands** from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to **R504 thousand** which resulted the negative variance of **30%** when compared to year-to-date budget amounting to **R718 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 for 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 **R191 thousand**. 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 **R13.3 million**, which is **10%** less than the year-to-date budget of **R14.9 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 **R357 thousands** for January 2026. The municipality's traffic testing station is not operational due to the compliance issues in relation to the Department of Transportation regulations.

Transfers recognised – operational.

As per the allocation letter the Municipality has submitted claimed **R485 thousand** from Provincial Treasury which relates to Audit Readiness Support Grant .

Other revenue

The municipality received **R14 thousands** from other revenue for this month, the year-to-date actual amounts to **R182 thousand** which is **58%** less than the projected revenue that amounts to **R427 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 January 2026, the municipality incurred total operating expenditure of **R10.8 million** and the current year-to-date actual shows that the municipality spent **R93.1** to date, which is **19%** less than the projected budget of **R114.9 million**.

Employee related costs.

The municipality incurred **R4.3 million** on employee related costs and actual year to date amounts to **R33.2 million** which reflects a negative variance of **5%** which indicates that the municipality has spent less than the year-to-date budget which amounts to **R34.9 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 **R3.1** which reflects variance of **1%** when compared to year-to-date budget that amounts to **R3.1 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 **R18.6 million** which reflects **0%** variance when compared to actual year to date budget that amounts **R18.6 million**, it shows that both year to date actual and year to date budget are inline. This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 2023/24 audited financial statements.

Depreciation

The municipality incurred **R2 million** which is a non-cash item and actual year to date amounts to **R13.7 million** which reflects **0%** variance when compared to actual year to date budget that amounts to **R13.7 million**. Journals are being processed based on budgeted depreciation amount as per 2023/24 audited annual financial statement.

Bulk purchases - Electricity

The municipality did not pay bulk purchases for the reporting month and the actual year to date expenditure amounts to **R3.4 million**, which reflected a negative variance amounting to **R11.2 million** which is **77%** less than projected budget that amounts to **R14.6 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 did not pay Vaalharts, the municipality has incurred **R329 thousand** on inventory consumed and the year-to-date expenditure amounts to **R6.4 million**. This reflects a variance of **22%** less than the projected budget of **R8.2 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 **R684 thousand** and the year-to-date actual amounts to **R5.5 million** which reflects negative variance of **42%** when compared to the actual year to date budget that amounts to **R9.5 million**. This variance caused by the municipality's inability to service its creditors within 30 days of receipt of invoices due to cash constrains and low a collection rate.

Operational cost

This item has incurred expenditure amounting to **R426 thousands** and the actual year to date amounts to **R8.9 million** which reflected negative **22%** variance when compared to the year-to-date budget that amounts to **R11.5 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) - M07 January

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										
<i>Governance and administration</i>		394	1 810	1 900	5	943	1 090	(147)	-13%	1 900
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		394	1 810	1 900	5	943	1 090	(147)	-13%	1 900
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	1 450	1 360	-	174	812	(638)	-79%	1 360
Community and social services		-	300	210	-	-	141	(141)	-100%	210
Sport and recreation		-	1 150	1 150	-	174	671	(497)	-74%	1 150
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		61 941	33 101	33 101	553	17 801	19 309	(1 508)	-8%	33 101
Energy sources		-	500	500	-	-	292	(292)	-100%	500
Water management		44 398	22 601	22 601	553	11 993	13 184	(1 191)	-9%	22 601
Waste water management		17 543	10 000	10 000	-	5 807	5 833	(26)	0%	10 000
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	62 335	36 361	36 361	557	18 917	21 211	(2 293)	-11%	36 361
Funded by:										
National Government		61 941	32 601	32 601	553	18 989	19 017	(28)	0%	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	553	18 989	19 017	(28)	0%	32 601
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		394	3 760	3 760	5	1 116	2 193	(1 077)	-49%	3 760
Total Capital Funding		62 335	36 361	36 361	557	20 106	21 211	(1 105)	-5%	36 361

For the reporting month, the municipality spent **R557 thousand** on capital expenditure with includes funding from both National Government and Internally generated income, and the year-to-date actual amounts to **R20.0 million** which is **5%** less than the projected actual budget that amounts to **R21.2 million**.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M07 January

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)	(1 892)	(60 742)
Trade and other receivables from exchange transactions		(30 730)	20 262	20 262	(22 749)	20 262
Receivables from non-exchange transactions		16 114	14 699	14 699	20 032	14 699
Current portion of non-current receivables						
Inventory		6	121	121	(261)	121
VAT		71 297	50 562	50 562	71 500	50 562
Other current assets		(1 795)	(1 270)	(1 270)	(1 796)	(1 270)
Total current assets		56 306	23 633	23 633	64 834	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	503 692	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	526 973	515 142
TOTAL ASSETS		576 905	538 775	538 775	591 807	538 775
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1 358	1 334	1 334	1 376	1 334
Trade and other payables from exchange transactions		299 749	266 511	266 511	275 394	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	31 210	20 731
Other current liabilities		-	-	-	-	-
Total current liabilities		341 313	306 432	306 432	348 315	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	355 117	314 372
NET ASSETS	2	228 791	224 403	224 403	236 691	224 403
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		189 696	224 403	224 403	236 691	224 403
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	189 696	224 403	224 403	236 691	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 January 2026, the municipality recorded total assets of **R591.8 million** which includes **R64.8 million** and **R526.9 million** for both current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months, while non-current assets are likely to be converted into cash over a longer-term.

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

As at the end of January 2026, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of **-R2.7 million**, representing about **-5%** 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 January 2026, the municipality recorded **R503.7 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 **R503.7 million** which is more than the projected amount of **R489.6 million** for the financial year ending 2025/2026.

Total Liabilities

Variances were noted between the budgeted values of liabilities and the actual recorded at the end of January 2026. As at the end January 2026, the municipality recorded total liabilities of **R355.1 million** which is **R348.3 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 (**64 834/348 315**). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its short term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position to pay off debts when they become due.

A detailed breakdown on the individual items is attached on the above table C6- monthly budget statement

5.7 Table C7: Monthly Budget Statement – Cash Flow

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 068	9 150	9 150	760	6 824	5 338	1 486	28%	9 150
Service charges		20 156	25 207	25 207	1 560	12 148	14 704	(2 556)	-17%	25 207
Other revenue		58 431	2 959	2 959	81	823	1 726	(903)	-52%	2 865
Transfers and Subsidies - Operational		69 243	76 862	76 862	485	55 849	44 836	11 012	25%	76 862
Transfers and Subsidies - Capital		72 545	32 601	32 601	-	23 625	19 017	4 607	24%	32 601
Interest		790	20 319	20 319	303	989	11 853	(10 864)	-92%	20 319
Dividends										
Payments										
Suppliers and employees		(131 302)	(140 411)	(140 411)	(6 180)	(60 452)	(81 906)	(21 454)	26%	(142 952)
Interest		-	(600)	(600)	-	-	(350)	(350)	100%	(600)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		94 931	26 087	26 087	(2 991)	39 805	15 218	(24 587)	-162%	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)	(557)	(19 821)	(21 044)	(1 223)	6%	(36 076)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(62 636)	(36 076)	(36 076)	(557)	(19 821)	(21 044)	(1 223)	6%	(36 076)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		38	25	25	1	22	15	7	48%	25
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		38	25	25	1	22	15	(7)	-48%	25
NET INCREASE/(DECREASE) IN CASH HELD		32 333	(9 964)	(9 964)	(3 547)	20 006	(5 812)			(12 598)
Cash/cash equivalents at beginning:		1 104	1 104	1 104	13 926	1 414	1 104			1 414
Cash/cash equivalents at month/year end:		33 437	(8 859)	(8 859)	10 378	21 419	(4 708)			(11 185)

Table C7 presents details pertaining to cash flow performance. As at end January 2026, the net cash inflow from operating activities amounts to **-R2.9 million** which entails; Property rates which the municipality collected **R760 thousand** for, Service Charges which includes Water, Electricity, Refuse and Sanitation and municipality collected **R1.5 million** for the month. It is worth noting that the municipality billed (C4) and collected (C7) the following for services charges for the month of January:

- Electricity serviced billed **R1.6 million** and collected **R1.4 million**.
- Water services billed **R641 thousand** and collected **R116 thousand**.
- Waste- Water billed **R698 thousand** and collected **R15.3 thousand**.
- Waste billed **R522 thousand** and collected **R64 thousand**.

The municipal supplier and employees' amounts to **R6.2** for the month 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 **-R557 thousand** that is mainly comprised of capital projects and assets.

Movement and cash outflow from financing activities amounts **R1 thousand**, which result to the net decrease in cash held of **R3.5 million**, cash and cash equivalent at the beginning of **R13.9 million** and cash and cash equivalent at the end amounts to **R10.4 million**.

Part 2: Supporting Documentation

6. Debtors Analysis

The outstanding debtors as of 31 December 2025 amounts to **R507.7 million** which shows increase of **R4.7 million** in debtors' book when compared to 31st January 2026 outstanding debtors which amounted to **R512.5 million**. The largest outstanding amount owed to the municipality is coming from households; this category owes **R473.3 million**, which incurs interest each month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. The average collection rate for previous month was **15%** which increased to **27%** 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 - M07 January

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	736	716	388	456	390	366	2 201	72 503	77 757	75 917			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	744	410	418	315	251	178	757	27 571	30 643	29 071			
Receivables from Non-exchange Transactions - Property Rates	1400	1 066	984	959	932	958	890	4 791	55 274	65 855	62 845			
Receivables from Exchange Transactions - Waste Water Management	1500	796	897	892	909	910	905	5 123	72 404	82 835	80 250			
Receivables from Exchange Transactions - Waste Management	1600	595	650	642	651	648	645	3 631	49 748	57 209	55 323			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	1810	2 577	2 554	2 526	2 497	2 494	2 447	14 887	163 582	193 564	185 907			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	45	45	39	39	103	39	210	4 022	4 543	4 414			
Total By Income Source	2000	6 559	6 256	5 864	5 800	5 754	5 469	31 600	445 105	512 406	493 727	-	-	
December Totals		6 616	5 944	5 930	5 815	5 563	5 444	31 334	441 010	507 656	489 166			
Debtors Age Analysis By Customer Group														
Organs of State	2200	366	325	360	300	249	220	1 316	3 562	6 698	5 647			
Commercial	2300	833	544	494	419	360	304	1 667	25 227	29 848	27 977			
Households	2400	5 339	5 364	4 988	5 057	5 121	4 918	28 450	414 027	473 264	457 573			
Other	2500	21	23	23	23	24	27	167	2 289	2 596	2 530			
Total By Customer Group	2600	6 559	6 256	5 864	5 800	5 754	5 469	31 600	445 105	512 406	493 727	-	-	

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 71 407.99	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 10 393 440.44	R 10 980 256.58
1015015	S SANRAL	R 16 086.52	R 16 086.52	R 16 086.52	R 17 455.58	R 17 455.58	R 3 013 263.84	R 3 160 780.64				
1015018	LM ERASMUS BOEDERY GRASBULT	R 6 160.40	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 909 887.14	R 968 006.99
1002657	A TERWIN	R 9 294.41	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 597 057.36	R 678 708.84
1001073	GM WESI	R 6 815.64	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 531 054.93	R 586 953.21
1015849	CM AVENANT	R 5 514.37	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 508 801.68	R 557 922.73
1016074	THABAZIBU F TRADING	R 4 242.30	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 454 507.27	R 501 065.05
1002463	A SPOORNET	R 1 594.81	R 1 594.81	R 1 594.81	R 1 730.54	R 1 730.54	R 443 957.38	R 458 582.13				
1012890	LI KGWAPI	R 7 763.19	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 353 117.23	R 422 449.88
1012914	CENTENNIAL TRADING CO 114 PTY LTD	R 4 844.53	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 351 625.30	R 394 254.74
1007879	GD LANDRY	R 3 382.57	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 301 362.26	R 331 294.17
1002107	HM AVENANT	R 4 077.76	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 291 511.29	R 327 538.86
1011755	TRANSKA RESORT	R 1 448.31	R 1 448.31	R 1 448.31	R 1 571.57	R 1 571.57	R 308 873.47	R 322 154.78				
1002315	SPAR WARRENTON	R 79 583.09	R 56 986.04	R 56 300.16	R 54 962.24	R 48 041.64	R -	R -	R -	R -	R -	R 295 873.17
1014983	ED COETZEE	R 3 153.53	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 263 830.53	R 291 691.83
1000868	KJ HAARHOFF	R 4 211.67	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 238 445.00	R 275 699.04
1006345	THUSANANG MARK	R 2 619.39	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 246 620.55	R 269 817.40
1006273	NJ MOCHANE	R 3 340.10	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 234 402.07	R 263 809.08
1001953	J ABRAHIM	R 3 756.44	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 230 650.04	R 263 807.91
1006603	E MARAKARELO	R 2 876.29	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 226 660.54	R 252 043.01
1006338	SS & VK KOTE	R 2 465.50	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 227 354.32	R 249 217.11
1000192	JF DE BEER	R 3 700.59	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 210 598.03	R 243 023.15
1005712	SEKOEI (LETAMO TAVERN)	R 2 458.38	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 208 862.72	R 230 574.68
1006090	BURNE-A TOWEL PTY LTD	R 2 278.17	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 207 798.05	R 227 894.55
1006327	J CINDI	R 3 768.62	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 191 463.15	R 224 049.76
1002433	JC HUMAN	R 2 869.72	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 197 690.83	R 222 851.20
1005496	R RETSWELELE FUNERALS	R 3 057.98	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 186 814.97	R 213 720.97
1006441	TMS PADISHO	R 2 072.95	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 189 577.43	R 209 933.80
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	R 3 612.00	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 174 164.13	R 205 752.79
1003418	KOMARIN KAFEE (OLIPHANT GGO)	R 2 557.33	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 178 378.11	R 200 841.98
1006085	4720103177 TRANSNET FREIGHT RAIL	R 56 337.43	R 58 485.31	R 61 092.69	R 14 499.72	R -	R -	R -	R -	R -	R -	R 190 415.15
1002071	A WELDECHERKOS(DANIELS)	R 1 468.21	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 167 574.46	R 185 717.67
1015126	NEOTEL(4800224455)	R 16 427.06	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 98 872.30	R 185 110.09
1009234	AP MATSHA	R 1 766.59	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 162 740.55	R 178 378.62
1002314	PAV BURGER	R 9 099.90	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 102 336.97	R 175 992.77
1011696	M MANAGER	R 516.57	R 516.57	R 516.57	R 560.53	R 560.53	R 169 219.33	R 173 956.38				
1003420	O OLIPHANT (MADISO SENTRA)	R 2 082.80	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 151 561.72	R 169 829.64
1009433	MW SEKOEI	R 1 505.36	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 148 899.26	R 162 309.91
1002438	JC HUMAN	R 156.79	R 156.79	R 156.79	R 170.14	R 170.14	R 157 997.71	R 159 435.52				
1001950	AH EBRAHIM	R 3 749.45	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 107 345.15	R 140 130.73
1002267	WARRENTON SLAGHUIS	R 2 384.20	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 118 186.43	R 136 880.38
1016262	BIGS ENGINEERING AND SUPPLY	R 1 470.63	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 88 658.72	R 136 098.65
1007092	NS DIKGETSJ	R 2 022.47	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 117 490.61	R 135 290.88
1009073	M LESABE	R 1 746.18	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 119 388.66	R 134 743.27
1004131	CE COETZEE	R 1 401.03	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 121 337.54	R 133 709.05
1001892	PAV BURGER	R 3 136.72	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 105 616.94	R 133 465.81
1001897	BS KGOSIJANG	R 1 490.46	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 119 043.28	R 132 144.60
1003152	PJ MALAN	R 1 273.22	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 120 137.39	R 131 395.21
1007135	TF DLAMINI (PROK)	R 1 290.52	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 119 507.79	R 130 948.37
1006334	DP MANOPOLE	R 1 614.53	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 114 351.23	R 128 533.53

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1012635	N LE ROUX	R 1 107.38	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 117 991.89	R 127 881.48
1003187	VILJOEN	R 1 622.50	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 108 082.84	R 122 326.62
1009392	SON JOHN'S REVELATION CHURCH OF SA	R 1 675.83	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 106 357.20	R 121 090.75
1002218	MJ MAIJANE & H/A KGATELOPELE	R 1 369.58	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 107 465.40	R 119 536.89
1002167	V VAN DEN BERG	R 2 003.15	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 99 757.76	R 117 295.23
1006863	R SPAGEN	R 943.17	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 106 091.73	R 114 518.22
1002341	TELKOM SA LTD	R 112 113.48	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 112 113.48
1006078	ILIFU TRADING 240C C	R 750.44	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 104 605.03	R 111 315.53
1008300	M (INDIER SHOP) ABDUL	R 1 245.94	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 99 912.18	R 110 943.97
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	R 2 017.18	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 87 803.53	R 110 414.47
1016934	REA AGA TAUANG	R 20 512.37	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 108 076.77
1003696	TRANSNET LTD	R 1 061.37	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 98 157.85	R 107 540.04
1015924	BV SOKUPHA	R 1 931.30	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 88 843.77	R 105 722.36
1008299	S AHMED	R 1 235.49	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 94 766.01	R 105 701.93
1006862	UNCLE SAM'S STORE (PROK)	R 833.81	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 97 814.03	R 105 289.03
1003504	TRANSNET LTD	R 1 072.09	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 95 661.83	R 105 136.66
1004591	TRANSNET LTD	R 1 045.62	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 92 364.39	R 101 602.21
1011567	JT MAKAME	R 1 596.59	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 87 281.49	R 101 315.11
1008297	LP MOKITIMI	R 1 003.96	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 92 040.07	R 100 917.46
1004167	TRANSNET PROPERTY VAT 4720103177	R 1 676.89	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 86 018.38	R 100 658.12
1013049	T VERMEULEN	R 1 676.40	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 82 889.62	R 97 557.76
1004584	TRANSNET PROPERTY VAT 4720103177	R 1 003.09	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 88 672.86	R 97 553.47
1015901	ARE SEMELENG CO-OPERATIVE LTD	R 1 036.08	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 86 587.26	R 95 822.93
1002220	VAN ZYL (TCT SPARES) HK	R 1 033.31	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 85 914.82	R 95 125.11
1002435	H KATHRADA	R 1 821.63	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 77 817.11	R 93 683.31
1016497	JJ BURGER	R 454.74	R 454.74	R 454.74	R 454.74	R 454.74	R 454.74	R 454.74	R 493.43	R 493.43	R 88 786.20	R 92 956.24
1003099	D RANDALL	R 1 889.66	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 75 816.89	R 92 316.87
1012602	HM ALI	R 323.11	R 323.11	R 323.11	R 323.11	R 323.11	R 323.11	R 323.11	R 350.59	R 350.59	R 87 661.58	R 90 624.53
1002136	EJH DANIELS	R 2 209.03	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 69 960.70	R 89 126.88
1010024	KOPANO BAKERY	R 696.97	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 81 580.09	R 87 800.26
1001930	PAV BURGER	R 1 368.00	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 73 157.11	R 85 378.50
1001899	A STAR CAFE	R 483.61	R 483.61	R 483.61	R 483.61	R 483.61	R 483.61	R 483.61	R 524.77	R 524.77	R 80 599.26	R 85 034.07
1016086	V VAN DEN BERG	R 345.33	R 345.33	R 345.33	R 345.33	R 345.33	R 345.33	R 345.33	R 374.70	R 374.70	R 81 387.70	R 84 554.41
1001891	HUA HUA RON INV (PTY LTD). CLOTHING SHOP	R 906.76	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 75 932.60	R 84 149.45
1004484	TRANSNET LTD	R 965.66	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 74 596.74	R 83 110.88
1006331	BONANE ENTERPRIZES (PROK)	R 1 275.66	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 69 924.32	R 81 087.96
1003068	D BOTHA	R 2 843.83	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 56 329.79	R 80 859.94
1016243	BONANE ENTERPRIZES (PROK)	R 317.98	R 317.98	R 317.98	R 317.98	R 317.98	R 317.98	R 317.98	R 345.04	R 345.04	R 76 661.78	R 79 577.72
1003151	NR ROSSOUW/ CJ VENTER	R 1 238.98	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 68 518.54	R 79 313.72
1001878	VLEIS PALEIS	R 293.25	R 293.25	R 293.25	R 293.25	R 293.25	R 293.25	R 293.25	R 318.21	R 318.21	R 76 595.32	R 79 284.49
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	R 1 199.19	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 68 347.27	R 78 908.37
1012478	HUA RON INV PTY LTD	R 4 662.75	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 38 541.78	R 78 533.02
1015917	BUZAPHI CONSTRUCTION PTY LTD	R 1 286.55	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 66 999.51	R 78 230.94
1011977	BLACK GINGER 489 PTY LTD	R 11 214.97	R 12 128.20	R 10 691.53	R 10 691.53	R 10 691.53	R 10 691.53	R 10 691.53	R -	R -	R -	R 76 800.82
1015979	D DITIRO TSAKA TRADING 6CC	R 1 151.29	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 64 994.52	R 75 158.32
1004485	TRANSNET LTD	R 699.89	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 68 427.89	R 74 622.62
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	R 266.10	R 266.10	R 266.10	R 266.10	R 266.10	R 266.10	R 266.10	R 288.73	R 288.73	R 71 231.15	R 73 671.31
1004161	A TRANSNET PROPERTY VAT 4720103177	R 737.03	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 67 110.89	R 73 615.08
1013014	LG JAKKALS	R 1 280.79	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 64 028.78	R 71 957.20
1013033	DO CINDI	R 1 113.38	R 1 107.47	R 1 101.56	R 1 095.66	R 1 089.76	R 1 083.85	R 1 078.19	R 1 076.19	R 1 070.05	R 61 968.52	R 71 784.63

6.2 Top 100 Debtors: Households

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1002654	MAGELEVENDZE INV CC	R 12 094.95	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 1 348 381.33	R 1 451 260.78
1011969	SS KOTE	R 4 319.61	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 834 182.37	R 875 509.17
1000719	MM MOLOI	R 4 488.39	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 739 390.97	R 780 201.95
1012096	IMC EASBY	R 11 797.90	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 531 682.63	R 634 705.49
1012160	MATOPI GAME ENTERPRISES TRUST	R 11 129.90	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 501 992.53	R 599 222.78
5002134	W J HEWITT	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 587 661.54	R 587 661.54
1003573	D C DYKER	R 3 344.93	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 494 597.96	R 524 940.11
1014723	HC CLOETE	R 9 609.70	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 436 634.11	R 520 605.32
1003911	IJI MALGAS	R 3 827.77	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 475 477.17	R 506 818.23
1001684	MOTSHELE	R 2 773.84	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 481 568.05	R 504 376.47
1003773	LI VAN DER WESTHUIZEN	R 3 136.55	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 465 578.69	R 494 145.20
1004132	D GEORGE	R 2 613.86	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 457 217.92	R 480 966.33
1006176	A TSWELELOPELE COMMUNITY CR(VER	R 2 368.83	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 444 823.46	R 466 306.45
1015802	AJ JORDAAN	R 8 488.10	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 387 163.08	R 461 306.28
1004435	OK THETHE	R 3 182.37	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 431 497.87	R 457 709.91
1001698	GR MARTIN	R 2 445.84	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 418 082.40	R 440 304.66
1004530	KM MELATO	R 2 628.86	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 414 226.82	R 439 268.54
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 1 991.26	R 2 160.73	R 2 160.73	R 394 249.91	R 412 510.19
1015157	A MMITSHANE	R 3 020.32	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 366 307.82	R 393 893.45
1001202	E SWANEPOEL	R 2 638.32	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 344 172.13	R 367 929.70
1003327	G.M PHOLO	R301 861.45	R 1 071.94	R 1 791.23	R 1 052.94	R 1 921.91	R 1 149.58	R 3 729.16	R 1 251.44	R 1 011.10	R 50 581.13	R 365 421.88
1011931	IVANCO INV PTY LTD	R 5 232.10	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 313 630.05	R 359 601.36
5002216	GS GADIPEDI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 354 508.00	R 354 508.00
1001551	JI GRASS	R 3 031.61	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 327 868.09	R 353 838.44
1015052	JTF LEEUW	R 6 431.98	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 301 263.13	R 351 610.26
1008607	JIM KGOROYABOGO	R 2 275.54	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 330 009.03	R 350 636.46
1011958	PE VAN ROOYEN	R 6 188.03	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 294 159.59	R 348 215.62
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 1 525.43	R 1 655.24	R 1 655.24	R 334 196.82	R 348 185.31
1004603	I CARELSE	R 2 559.44	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 321 176.46	R 345 816.80
1012870	S MAHLAOLA	R 1 912.11	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 319 668.53	R 337 091.65
1003521	BG MOKWA	R 2 202.11	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 308 293.55	R 326 737.57
1007654	MG KGOSIENG	R 1 913.07	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 306 146.43	R 323 421.64
1007589	A JAKWA	R 1 914.49	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 303 579.56	R 320 861.98
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 320 531.56	R 320 531.56
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 1 184.94	R 1 285.77	R 1 285.77	R 301 686.40	R 312 552.52
1002046	I GOLODA	R 2 179.33	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 263 515.18	R 308 995.67
1006503	MONTSHABATHO (PROK) OJ	R 1 370.76	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 294 417.61	R 306 946.12
1002958	JA VAN NIEKERK	R 2 166.83	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 285 913.22	R 305 442.76
1007806	GS MOTLHALE	R 1 970.62	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 286 138.52	R 303 944.59
1001833	J DIBAKWANE	R 1 927.76	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 284 296.01	R 302 314.27
1003766	TM POOLMAN	R 587.50	R 299 133.00	R 551.12	R -	R -	R -	R -	R -	R -	R -	R 300 271.62
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 1 672.57	R 1 814.90	R 1 814.90	R 273 643.97	R 288 981.76
1003761	FM PETERSEN	R 2 531.81	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 265 906.93	R 288 788.12
1006262	D MEDUPE	R 1 846.50	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 263 598.21	R 280 265.96
1006379	TM MARUMO	R 1 186.76	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 265 706.60	R 276 558.31
1006254	SD MOCHANE	R 2 051.32	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 254 531.09	R 272 906.32
1008906	GC KOBOEKOE	R 1 757.14	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 247 045.35	R 262 918.96
1009184	NM MAHAPA	R 1 764.11	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 244 534.84	R 260 447.04
1004588	M SETLHODI	R 1 810.84	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 245 227.44	R 260 267.73
1002759	JA VAN NIEKERK	R 2 146.43	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 238 844.97	R 258 732.22

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
5002161	KS MOSES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 258 165.11	R 258 165.11
1003898	D.J.RAPOO	R 1 338.71	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 242 551.39	R 254 753.16
1011581	LP SAKU	R 2 227.34	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 234 095.74	R 252 860.64
1005708	AAP VAN WYK	R 1 913.58	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 232 544.51	R 249 760.87
1009668	IJI MATLE	R 1 635.65	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 234 718.30	R 249 560.57
1000886	ML VAN WYK	R 1 500.23	R 1 499.73	R 1 498.20	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 231 891.56	R 245 582.16
1015056	MH HUNT	R 2 906.90	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 217 938.22	R 244 833.70
1002952	JA VAN NIEKERK	R 3 074.37	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 216 306.50	R 243 917.78
1012871	S MAHLAOLA	R 1 857.66	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 226 864.04	R 243 529.51
1011999	RW ZIEGLER FAMILY TRUST	R 4 475.23	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 203 510.68	R 242 583.93
1011983	LJ JANSE VAN VUUREN	R 4 132.40	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 206 447.23	R 242 582.44
1002678	CAD HEESE	R 1 621.94	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 225 956.29	R 240 441.93
1004610	RM OLIPHANT (PROK)	R 951.80	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 232 063.40	R 240 061.02
1007667	SB MOEKETSI	R 1 529.96	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 225 319.75	R 239 081.92
1010015	F LOTSHE	R 1 553.32	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 224 365.78	R 238 453.08
5002158	G NEL	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 236 893.63	R 236 893.63
5002159	O P ELIAS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 235 365.87	R 235 365.87
1006649	KL SMOUS	R 1 651.31	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 219 304.22	R 234 132.71
1009487	KG DIPHATSE	R 1 597.38	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 219 588.70	R 233 969.09
1004620	PT DU PREEZ	R 7 889.56	R 2 014.77	R 4 158.55	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 202 492.20	R 232 782.08
1009220	N TYIWA	R 1 609.29	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 217 420.09	R 231 909.66
1012787	LTK MOKOROANE	R 1 762.32	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 215 219.86	R 231 121.73
1001939	PAVD BURGER	R 902.50	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 221 171.15	R 229 447.27
1007554	MOCUMI T2086/1997	R 1 527.07	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 214 969.43	R 228 658.50
1007365	C KHUPISO	R 1 448.42	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 215 376.92	R 228 419.50
1003694	IJ WYLBACH	R 1 821.82	R 1 817.22	R 1 789.67	R 4 682.07	R 1 871.24	R 1 848.14	R 1 918.71	R 1 904.35	R 774.44	R 209 880.35	R 228 308.01
1007749	IM RATIKOANE	R 1 508.56	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 214 236.13	R 227 801.95
1005778	JIP VAN STADEN	R 2 223.00	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 207 449.02	R 227 165.90
1012307	PROVINCIAL GOVERNMENT OF NORTHERN CAPE	R 3 467.21	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 195 501.04	R 225 869.71
1012275	AGRIVAN FARMING PTY LTD	R 3 931.03	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 187 762.58	R 222 107.25
1003334	TB BODIGELO	R 3 232.42	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 198 861.21	R 221 958.44
1016274	KA MLAMBO	R 2 549.03	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 200 428.46	R 221 130.91
1008024	PK MOTSEOKAE	R 1 392.96	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 206 202.43	R 218 711.23
1011661	DL SEETELO	R 1 057.97	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 208 756.16	R 218 525.55
1006811	LM DLAMINI	R 1 523.25	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 204 577.92	R 218 261.01
1003748	T KHANYEZA	R 2 012.94	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 199 863.33	R 216 600.91
1012114	CONGREGATION OF THE SISTERS OF NAZARETH	R 4 145.11	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 179 757.83	R 215 931.37
1002419	M LERATONG CASH & CARRY M	R 1 650.98	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 198 205.93	R 213 144.36
1015057	LJ DE LA REY IMANNEUL GASTEHUIS	R 3 094.04	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 183 549.86	R 210 769.38
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 1 083.58	R 1 175.79	R 1 175.79	R 199 713.56	R 209 650.20
1003722	PJ TSIKWE	R 1 923.46	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 192 248.22	R 208 925.79
1200546	CHS VENTER	R -	R -	R -	R -	R -	R -	R -	R -	R 1 746.56	R 206 258.12	R 208 004.68
1006152	GS NIEUWOUDT	R 1 472.99	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 194 573.33	R 207 630.69
1008027	J NDUMILE	R 1 389.00	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 193 964.87	R 206 431.36
1006426	MM CINDI	R 1 240.02	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 194 529.10	R 205 660.56
1008306	M M MOEKETSI	R 1 424.77	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 192 514.72	R 205 312.26
1003689	J KUBOEKAE	R 1 607.96	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 190 823.85	R 205 233.23
1006736	HO KGADIETE	R 1 350.73	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 192 349.35	R 204 464.99
1007434	SE MOTSHABI	R 1 287.06	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 191 711.26	R 203 245.83
1006443	MG NNELANG	R 1 419.91	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 190 439.64	R 203 192.57

6.3 Top 100 Debtors: Organs of the State

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1014741	LAERSKOOI HARTSVALLEI	R 26 583.01	R 26 422.46	R 26 261.91	R 26 101.36	R 25 940.81	R 25 780.26	R 25 633.15	R 24 887.77	R 24 728.13	R 1 208 091.11	R 1 440 429.97
1014691	NATIONAL GOVERNMENT OF RSA	R 70 210.68	R 69 582.55	R 68 954.43	R 68 326.30	R 67 698.17	R 67 070.04	R 66 441.91	R 65 813.78	R 65 185.65	R 80 831.59	R 347 841.26
1012475	DEPARTMENT OF EDUCATION	R 1 533.82	R 1 533.82	R 1 533.82	R 1 533.82	R 1 664.35	R 1 664.35	R 308 457.89				
1012132	NATIONAL GOVERNMENT OF RSA	R 5 362.09	R 5 330.05	R 5 298.11	R 5 266.15	R 5 234.21	R 5 202.26	R 5 170.30	R 5 029.49	R 4 997.70	R 4 997.70	R 272 306.15
1006861	PUBLIC WORK ROADS	R 1 386.98	R 1 386.98	R 1 386.98	R 1 505.02	R 1 505.02	R 1 505.02	R 257 292.87				
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	R 1 165.61	R 1 165.61	R 1 165.61	R 1 264.81	R 1 264.81	R 1 264.81	R 251 884.00				
1004763	WARRENVALE COMBINED SCHOOL	R 17 584.20	R 17 806.17	R 17 758.72	R 17 711.27	R 17 663.82	R 17 616.37	R 17 568.92	R 17 521.47	R 17 474.02	R 17 426.57	R 100 440.04
1006529	TLHATLOGANG PRIM SCHOOL/	R 5 513.56	R 5 479.99	R 5 446.45	R 5 412.88	R 5 379.31	R 5 345.74	R 5 312.17	R 5 278.60	R 5 245.03	R 5 211.46	R 245 728.40
1000839	HOERSKOOI	R 8 949.16	R 8 885.80	R 8 822.44	R 8 759.08	R 8 695.72	R 8 632.36	R 8 569.00	R 8 505.64	R 8 442.28	R 8 378.92	R 144 639.90
1000835	LAERSKOOI WARRENTON	R 20 075.16	R 18 849.63	R 17 624.10	R 16 398.57	R 15 173.04	R 13 947.51	R 12 721.98	R 11 496.45	R 10 270.92	R 9 045.39	R 85 837.28
1000842	PROVINCIAL GOVERNMENT OF THE NC	R 12 355.18	R 12 250.28	R 12 145.38	R 12 040.48	R 11 935.58	R 11 830.68	R 11 725.78	R 11 620.88	R 11 515.98	R 11 411.08	R 10 698.89
1008271	ROLIHLAHLA PRIMARY SCHOOL	R 4 577.90	R 4 550.09	R 4 522.28	R 4 494.47	R 4 466.66	R 4 438.85	R 4 410.04	R 4 382.23	R 4 354.42	R 4 326.61	R 161 031.64
1000840	HOERSKOOI SPORTVELDE	R 28 092.58	R 9 168.51	R 32 605.16	R 20 970.63	R 6 779.12	R 1 506.58	R 1 515.02	R 1 413.94	R 1 406.13	R 1 406.13	R 38 149.59
1012802	DEPT WELSYN	R 4 302.78	R 3 633.22	R 3 797.83	R 4 167.28	R 5 522.77	R 9 089.47	R 10 640.95	R 5 812.66	R 4 696.83	R 77 454.61	R 129 110.26
1015123	STREEKVERTEENWOORDIGER	R 30 456.14	R 25 925.74	R 26 084.92	R 18 690.56	R 8 709.71	R 6 832.83	R 6 513.95	R 5 537.77	R 5 389.99	R 855.21	R 125 161.82
1011962	DEPARTMENT OF LAND AFFAIRS	R 1 219.76	R 1 212.79	R 1 205.82	R 1 198.85	R 1 191.88	R 1 184.91	R 1 177.94	R 1 170.97	R 1 164.00	R 1 157.03	R 106 042.29
1012801	PUBLIC WORKS	R 1 324.15	R 1 317.86	R 1 311.57	R 1 305.28	R 1 298.99	R 1 292.70	R 1 286.41	R 1 278.82	R 1 271.23	R 1 263.64	R 93 773.35
1006532	DEPT VAN ONDERWYS	R 470.36	R 470.36	R 470.36	R 470.36	R 510.39	R 510.39	R 87 258.35				
1006107	WARRENTON HOSPITAAL	R 32 948.13	R 30 187.37	R 25 157.82	R -	R -	R -	R -	R -	R -	R -	R 88 293.32
1015121	PUBLIC WORKS	R 19 395.99	R 17 898.63	R 16 506.65	R 15 538.85	R 15 158.94	R -	R -	R -	R -	R -	R 84 499.06
1012301	DEPARTMENT OF LAND AFFAIRS	R 1 228.40	R 1 221.43	R 1 214.46	R 1 207.49	R 1 200.52	R 1 193.55	R 1 186.58	R 1 179.61	R 1 172.64	R 1 165.67	R 71 904.49
1002455	STREEKVERTEENWOORDIGER	R 9 811.14	R 9 842.81	R 9 701.91	R 4 073.38	R 5 633.09	R 14 330.60	R 22 302.99	R 1 357.78	R 1 339.82	R 1 889.06	R 68 282.58
1002004	NATIONAL GOVERNMENT OF RSA	R 11 067.44	R 10 962.54	R 10 857.64	R 10 752.74	R 10 713.30	R 4 027.64	R -	R -	R -	R -	R 58 381.30
1011959	DEPARTMENT OF LAND AFFAIRS	R 789.53	R 785.17	R 780.81	R 776.45	R 772.08	R 767.72	R 763.36	R 758.99	R 754.63	R 750.27	R 49 065.63
1001720	NATIONAL GOVERNMENT OF RSA	R 10 071.52	R 9 976.00	R 9 880.48	R 9 784.96	R 9 755.20	R 3 039.30	R -	R -	R -	R -	R 52 507.46
1012215	ANMAR TRUST	R 787.13	R 782.47	R 777.82	R 773.16	R 768.51	R 763.85	R 759.19	R 754.53	R 749.87	R 745.21	R 40 999.19
1012131	PROVINCIAL GOVERNMENT OF THE NC	R 892.77	R 887.24	R 881.70	R 876.17	R 870.64	R 865.11	R 859.58	R 854.05	R 848.52	R 842.99	R 39 401.09
1002005	STREEKVERTEENWOORDIGER	R 9 516.06	R 9 549.76	R 9 413.91	R 9 374.81	R 1 224.07	R 1 115.97	R 1 071.83	R 852.82	R 825.90	R 1 105.38	R 44 050.51
1016984	NATIONAL GOVERNMENT OF THE RSA	R 2 092.60	R 2 074.88	R 2 057.17	R 2 039.45	R 2 021.73	R 2 004.02	R 1 825.53	R 1 828.83	R 1 657.17	R -	R 34 001.38
1012145	REPUBLIEK VAN SUID-AFRIKA	R 136.46	R 136.46	R 136.46	R 148.07	R 148.07	R 148.07	R 29 103.87				
1003408	NATIONAL GOVERNMENT OF RSA	R 1 019.19	R 1 003.26	R 998.33	R 988.38	R 980.93	R 972.13	R 966.70	R 1 285.56	R 1 280.97	R 1 280.97	R 26 670.15
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	R 3 710.38	R 3 710.38	R 3 710.38	R 3 607.36	R 3 537.58	R 5 080.51	R -	R -	R -	R -	R 23 356.59
1003999	PROVINCIAL GOVERNMENT OF THE NC	R 688.35	R 688.03	R 677.70	R 677.37	R 671.04	R 675.77	R 720.98	R 665.59	R 660.20	R 654.81	R 15 422.67
1003412	NATIONAL GOVERNMENT OF RSA	R 1 095.18	R 1 086.56	R 1 077.94	R 1 069.33	R 1 060.72	R 1 052.10	R 1 039.54	R 1 456.57	R 1 443.00	R 1 443.00	R 10 131.87
1016985	PROVINCIAL GOVERNMENT OF THE NC	R 1 134.07	R 1 124.47	R 1 114.87	R 1 105.26	R 1 095.66	R 1 086.06	R 1 076.46	R 1 066.86	R 1 057.26	R 1 047.66	R 18 407.89
1011964	DEPARTMENT OF LAND AFFAIRS	R 183.43	R 182.39	R 181.35	R 180.32	R 179.28	R 178.24	R 177.21	R 176.17	R 175.14	R 174.10	R 10 791.98
1001642	NATIONAL GOVERNMENT OF RSA	R 4 032.90	R 3 424.20	R 4 500.62	R 1 036.7	R -	R -	R -	R -	R -	R -	R 12 061.39
1012251	REPUBLIEK VAN SUID-AFRIKA	R 52.69	R 52.69	R 52.69	R 52.69	R 52.69	R 52.69	R 9 997.56				
1006860	MCGOMOTI SEK SCHOOL	R 5 015.75	R 5 015.75	R -	R -	R -	R -	R -	R -	R -	R -	R 10 031.50
1004790	NATIONAL GOVERNMENT OF RSA	R 445.23	R 441.61	R 437.98	R 434.36	R 430.73	R 427.11	R 423.91	R 390.42	R 387.01	R 387.01	R 9 662.40
1006325	DIE STREEKVERTEENWOORDIGE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 5 837.58
1015125	STREEKVERTEENWOORDIGER	R 653.05	R 653.05	R 647.78	R 642.52	R 647.64	R 642.39	R 637.52	R 587.55	R 461.01	R 10.56	R 5 837.07
1002006	STREEKVERTEENWOORDIGER	R 646.85	R 657.37	R 652.10	R 646.85	R 657.37	R 652.10	R 647.23	R 320.06	R 211.12	R 68.62	R 4 969.67
1015122	DIE STREEKVERTEENWOORDIGER	R 721.23	R 723.03	R 727.13	R 721.23	R 723.74	R 726.84	R 730.94	R 734.04	R 737.14	R 740.24	R 4 932.48
1009342	DEPT GESONDHEID PHOLONG KLINIEK	R 450.64	R 447.03	R 443.44	R 439.84	R 436.24	R 432.64	R 429.04	R 425.44	R 421.84	R 418.24	R 4 459.12
1006531	WARRENTON PUBLIEKE SKOOL	R 4 200.15	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 4 200.15
1006530	PUBLIC WORK ROADS	R 4.21	R 4.21	R 4.21	R 4.21	R 4.21	R 4.21	R 1 973.65				
1001849	PROVINCIAL GOVERNMENT OF THE NC	R 28.40	R 28.22	R 28.03	R 27.84	R 27.65	R 27.46	R 27.27	R 27.08	R 26.89	R 26.70	R 1 596.57
1003428	NATIONAL GOVERNMENT OF RSA	R 414.67	R 410.67	R 408.13	R 405.59	R 403.05	R 400.51	R 397.97	R 395.43	R 392.89	R 390.35	R 1 492.76
1012355	REPUBLIEK VAN SUID-AFRIKA	R 5.23	R 5.23	R 5.23	R 5.23	R 5.23	R 5.23	R 998.45				
1012133	NATIONAL GOVERNMENT OF RSA	R 4.62	R 4.60	R 4.59	R 4.57	R 4.55	R 4.53	R 4.51	R 4.49	R 4.47	R 4.45	R 544.56
1012332	REPUBLIEK VAN SUID-AFRIKA	R 0.88	R 0.88	R 0.88	R 0.88	R 0.88	R 0.88	R 172.76				
1012364	REPUBLIEK VAN SUID-AFRIKA	R 0.42	R 0.42	R 0.42	R 0.42	R 0.42	R 0.42	R 101.07				
1012365	REPUBLIEK VAN SUID-AFRIKA	R 0.42	R 0.42	R 0.42	R 0.42	R 0.42	R 0.42	R 104.93				
1012121	NATIONAL GOVERNMENT OF RSA	R 2.94	R 2.92	R 2.89	R 2.86	R 2.84	R 2.81	R 2.79	R 2.76	R 2.74	R 2.72	R 4.78
1016980	SANRAL	R 2.02	R 2.00	R 1.98	R 1.96	R 1.94	R 1.92	R 1.90	R 1.88	R 1.86	R 1.84	R 16.00
1016981	SANRAL	R 2.02	R 2.00	R 1.98	R 1.96	R 1.94	R 1.92	R 1.90	R 1.88	R 1.86	R 1.84	R 16.00
1017010	RSA REPUBLIC OF SOUTH AFRICA	R 1.99	R 1.97	R 1.96	R 1.94	R 1.92	R 1.90	R 1.89	R 1.87	R 1.86	R 1.84	R 13.58
1000850	DEPT. BEHUISING & PLAASLIKE REG.	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
1000852	DEPT. BEHUISING & PLAASLIKE REG.	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
1000857	DEPT. BEHUISING & PLAASLIKE REG.	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
1012850	PRO CONSTRUCTION	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
5002090	WARRENTON HOSPITAAL	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
1003427	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 40.22
1001848	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 775.87
1012156	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 2 023.94
1000838	BUSLOOTS & SNOEPRAMERS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 12 484.13
1012417	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 17 252.57
1004764	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 22 248.46
1012159	LAERSKOOI HARTSVALLEI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 23 632.55
1001677	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 24 111.01
1012351	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 40 727.45
1012356	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 60 347.91
1000841	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 88 634.88
1012340	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 94 207.95
1012341	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 116 393.91
1012374	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 146 100.26
1012375	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 206 073.64
1000836	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 239 942.92

7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	12 872	13 387	13 394	13 687	11 204	43 199	40 646	-	148 389	-	
Bulk Water	0200	2 699	4 427	4 160	3 582	4 494	11 901	14 231	92 398	137 890		
PAYE deductions	0300	-	-	-	-	-	-	-	-	-		
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-		
Pensions / Retirement deductions	0500	-	-	-	-	-	1 874	-	-	1 874		
Loan repayments	0600	-	-	-	-	-	-	-	-	-		
Trade Creditors	0700	222	375	505	431	643	294	868	1 609	4 946		
Auditor General	0800	843	1 051	1 377	938	751	743	873	323	6 898		
Other	0900	-	-	-	-	-	-	-	-	-		
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-		
Total By Customer Type	1000	16 636	19 240	19 436	18 637	17 091	58 011	56 618	94 329	299 997	-	

As of 31st January 2026, creditors ageing analysis had a balance of **R299.9 million**. 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 148 389 255.02
VAALHARTS WATER	-R 137 889 972.66
AUDITOR GENERAL	-R 6 898 473.65
PENSION FUND	-R 1 873 646.00
COMPENSATION COMM	-R 1 659 067.31
BUSINESS CONNEXION	-R 922 058.11
NEP CONSULTING ENGINEERS PTY LTD	-R 277 080.72
BOIKGOTSO GENERAL TRADING PROJECT	-R 231 014.30
NEWGEN PUMPS & VALVES (PTY) LTD	-R 177 220.95
MEGA WATER CHEM	-R 129 755.49
Total	-R 298 447 544.21

8. Investment portfolio analysis

Below is a table that details the investments as of 31st January 2026.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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														
														-
Municipality sub-total										-	-	-	-	-
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-

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

9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		69 243	70 612	70 612	-	52 517	41 190	11 327	27.5%	70 612
Equitable Share		65 001	66 283	66 283	-	48 587	38 665	9 922	25.7%	66 283
Expanded Public Works Programme Integrated Grant		1 242	1 329	1 329	-	930	775	155	20.0%	1 329
Local Government Financial Management Grant		3 000	3 000	3 000	-	3 000	1 750	1 250	71.4%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1 500	1 500	485	1 446	875	571	65.3%	1 500
Capacity Building and Other Grants		-	1 500	1 500	485	1 446	875	571	65.3%	1 500
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		2 948	3 500	3 500	-	1 261	2 042	(781)	-38.3%	3 500
<i>Specify (Add grant description)</i>		2 948	3 500	3 500	-	1 261	2 042	(781)	-38.3%	3 500
Other grant providers:		1 239	1 250	1 250	-	625	729	(104)	-14.3%	1 250
<i>Education Training and Development Practices SETA</i>		65	-	-	-	-	-	-	-	-
<i>National Library South Africa</i>		1 174	-	-	-	625	-	625	-	-
<i>Northern Cape Arts and Cultural</i>		-	1 250	1 250	-	-	729	(729)	-100.0%	1 250
<i>Post Retirement Benefit</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	73 429	76 862	76 862	485	55 849	44 836	11 012	24.6%	76 862
Capital Transfers and Grants										
National Government:		71 924	32 601	32 601	-	23 625	19 017	4 607	24.2%	32 601
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		22 197	12 641	12 641	-	3 000	7 374	(4 374)	-59.3%	12 641
Regional Bulk Infrastructure Grant		25 306	9 960	9 960	-	12 625	5 810	6 815	117.3%	9 960
Water Services Infrastructure Grant		24 421	10 000	10 000	-	8 000	5 833	2 167	37.1%	10 000
Total Capital Transfers and Grants	5	74 176	32 601	32 601	-	23 625	19 017	4 607	24.2%	32 601
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	147 605	109 463	109 463	485	79 473	63 853	15 620	24.5%	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	73%
Expanded Public Works Programme Integrated Grant	1 329 000.00	930 000.00	1 195 684.08	1 195 684.08	133 315.92	90%
Local Government Financial Management Grant	3 000 000.00	3 000 000.00	862 672.92	938 195.93	2 061 804.07	31%
Capacity Building and Other Grants	1 500 000.00	1 445 953.02	1 253 597.57	1 445 953.02	54 046.98	96%
FBDM (Operational)	3 500 000.00	1 260 620.00	3 730 033.78	4 105 017.85	605 017.85	117%
Northern Cape Arts and Cultural	1 250 000.00	625 000.00	719 474.95	724 963.79	525 036.21	58%
Sub-Total	76 862 000.00	55 848 573.02	56 348 463.30	56 996 814.66	19 865 185.34	74%
Capital						
Municipal Infrastructure Grant	12 641 000.00	3 000 000.00	2 498 127.00	2 941 346.05	9 699 653.95	98%
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	9 495 173.45	10 919 449.47	959 449.47	86%
Sub-Total	32 601 000.00	23 624 669.23	17 800 742.17	21 638 484.40	10 962 515.60	92%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	109 463 000.00	79 473 242.25	74 149 205.47	78 635 299.06	30 827 700.94	99%

It should be noted that a total of **R79.5 million** was received to date for both operational and capital grants, from the total received **R78.6 million** (VAT Inc) is committed or spent to date which translates into **99%** 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 **58%** and above as at the end of January:

- 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
- vii. AFS Support Grant (Audit readiness)

Municipality needs to improve on spending on the following Grant

- i. Local Government Financial Management Grant

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 - M07 January

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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 615	3 563	3 563	293	2 058	2 079	(21)	-1%	3 563
Pension and UIF Contributions		517	535	535	44	309	312	(3)	-1%	535
Medical Aid Contributions		82	78	78	9	59	46	13	29%	78
Motor Vehicle Allowance		584	585	585	49	340	341	(1)	0%	
Cellphone Allowance		480	509	509	42	293	297	(4)	-1%	509
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	585
Sub Total - Councillors		5 278	5 270	5 270	437	3 059	3 074	(15)	-1%	5 270
% increase	4		-0.2%	-0.2%						-0.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 959	3 467	3 467	182	1 335	2 022	(688)	-34%	3 467
Pension and UIF Contributions		133	250	250	13	84	146	(62)	-42%	250
Medical Aid Contributions		71	136	136	9	57	79	(22)	-28%	136
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		112	264	264	-	120	154	(34)	-22%	264
Motor Vehicle Allowance		755	1 026	1 026	52	366	598	(232)	-39%	1 026
Cellphone Allowance		17	54	54	5	15	32	(16)	-52%	54
Housing Allowances		-	154	154	-	-	90	(90)	-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	47	96	(49)	-51%	165
Acting and post related allowance		106	106	106	-	18	62	(44)	-71%	106
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 236	5 622	5 622	266	2 042	3 280	(1 237)	-38%	5 622
% increase	4		73.7%	73.7%						73.7%
Other Municipal Staff										
Basic Salaries and Wages		33 386	39 111	39 111	3 062	21 244	22 815	(1 571)	-7%	39 111
Pension and UIF Contributions		6 580	7 352	7 352	603	4 189	4 289	(99)	-2%	7 352
Medical Aid Contributions		2 547	2 815	2 815	255	1 580	1 642	(62)	-4%	2 815
Overtime		792	612	612	-	573	357	216	61%	612
Performance Bonus		2 850	3 688	3 688	62	3 142	2 151	991	46%	3 688
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		126	138	138	12	62	81	(19)	-23%	138
Housing Allowances		79	81	81	10	61	47	13	28%	81
Other benefits and allowances		428	428	428	35	252	250	2	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	1	11	29	(18)	-63%	50
In kind benefits		-	100	100	-	-	58	(58)	-100%	100
Sub Total - Other Municipal Staff		47 775	54 375	54 375	4 039	31 115	31 719	(604)	-2%	54 375
% increase	4		13.8%	13.8%						13.8%
Total Parent Municipality		56 289	65 267	65 267	4 742	36 215	38 073	(1 857)	-5%	65 267
% increase	4		16.0%	16.0%						16.0%
TOTAL MANAGERS AND STAFF		51 011	59 997	59 997	4 305	33 157	34 998	(1 842)	-5%	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 incurred expenditure amounting to **R4.7 million** from a total original budget of **R65.3 million**. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to **R36.2 million** which is **5%** below the projected budget for this current month when compared to our year-to-date budget which amounts to **R38.1 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 - M07 January

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Cash Receipts By Source																	
Property rates		2 236	1 697	364	1 035	250	481	760	763	763	763	763	(723)	9 150	9 571	9 992	
Service charges - Electricity revenue		1 151	2 135	1 185	1 859	1 202	1 657	1 364	973	973	973	973	(2 772)	11 675	12 212	12 749	
Service charges - Water revenue		101	126	119	112	107	102	116	271	271	271	271	1 387	3 255	3 404	3 554	
Service charges - Waste Water Management		20	33	39	40	57	22	15	489	489	489	489	3 685	5 865	6 135	6 405	
Service charges - Waste Management		100	102	94	91	71	63	64	368	368	368	368	2 357	4 413	4 616	4 819	
Rental of facilities and equipment		-	-	-	-	-	-	-	27	27	27	27	214	321	336	351	
Interest earned - external investments		-	-	-	-	-	-	-	31	31	31	31	249	373	390	407	
Interest earned - outstanding debtors		14	388	67	101	39	77	303	1 662	1 662	1 662	1 662	12 309	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	485	6 405	6 405	6 405	6 405	(4 607)	76 862	70 668	73 820	
Other revenue		94	71	376	78	45	77	81	212	212	212	212	873	2 544	12 081	11 784	
Cash Receipts by Source		31 777	8 885	2 245	4 490	2 368	23 678	3 190	11 200	11 200	11 200	11 200	12 971	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	(1 891)	32 601	33 434	35 691	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		6	4	6	2	1	2	1	2	2	2	2	(5)	25	26	27	
VAT Control (receipts)		-	-	-	-	-	-	1 210	958	958	958	958	6 457	11 500	-	-	
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	4 400	14 878	14 878	14 878	14 878	17 532	178 530	173 737	181 381	
Cash Payments by Type																	
Employee related costs		4 422	4 263	4 124	4 525	7 307	4 210	4 305	5 000	5 000	5 000	5 000	6 841	59 997	62 757	65 518	
Remuneration of councillors		438	438	438	437	436	437	437	439	439	439	439	455	5 270	5 513	5 755	
Interest		-	-	-	-	-	-	-	50	50	50	50	400	600	628	655	
Bulk purchases - Electricity		-	-	-	-	-	3 373	-	2 083	2 083	2 083	2 083	13 294	25 000	26 150	27 301	
Acquisitions - water & other inventory		1 844	856	1 029	804	517	1 031	329	292	292	292	292	(4 076)	3 500	3 661	3 822	
Contracted services		633	650	1 217	1 096	248	946	684	1 357	1 357	1 357	1 357	5 381	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	426	1 719	1 719	1 719	1 719	4 769	20 623	20 210	21 099	
Cash Payments by Type		8 660	7 724	8 586	8 054	9 527	11 721	6 180	10 939	10 939	10 939	10 939	27 064	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	557	3 006	3 006	3 006	3 006	5 134	36 076	36 931	39 269	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	1 023	1 023	1 023	1 023	8 186	12 279	12 844	13 409	
Total Cash Payments by Type		11 857	9 843	9 680	12 403	9 919	18 929	6 738	14 969	14 969	14 969	14 969	40 383	179 628	182 807	191 563	
NET INCREASE/(DECREASE) IN CASH HELD		27 254	3 285	(3 839)	(4 911)	(4 424)	7 091	(2 337)	(92)	(92)	(92)	(92)	(22 851)	(1 098)	(9 070)	(10 182)	
Cash/cash equivalents at the month/year beginning:		1 414	28 668	31 953	28 115	23 203	18 780	25 870	23 533	23 441	23 350	23 258	23 167	1 414	316	(8 754)	
Cash/cash equivalents at the month/year end:		28 668	31 953	28 115	23 203	18 780	25 870	23 533	23 441	23 350	23 258	23 167	316	316	(8 754)	(18 936)	

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 **R4.4 million** and cash payment for the month amounts to **R6.7 million** and this resulted in net increase in cash held amounting to **-R2.3 million** with cash and cash equivalent of **R25.9 million** at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of **R23.5 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 **R5.8 million** of the budgeted **R10 million**.

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07

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 on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		17 543	10 000	10 000	-	5 807	5 833	26	0.4%	10 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17 543	10 000	10 000	-	5 807	5 833	26	0.4%	10 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17 543	10 000	10 000	-	5 807	5 833	26	0.4%	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		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	17 543	10 000	10 000	-	5 807	5 833	26	0.4%	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 water meters in Eskom supplied areas and electricity and water meters in its supply 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.
3. The municipality is conducting meter audits and doing energy balancing by installing check meters to account for and reduce technical losses.

The risks associated:

1. The municipality does not collect enough revenue in 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		Notes/Comments	
 <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> <p>Period: Jan '26 National Financial Year: 2025/26 Demarcation Code of Municipality being assessed: NC093</p> <p>District: Frances Baard Demarcation Description: Magareng</p> <p>I, Tumelo Thage, 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) Choose from drop down list</p>			
6.3	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):		
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	No	The municipality did not make payment to bulk water current account for the month of January 2026.
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muni.gov.za/ ?	Yes	The municipality submitted the bulk water and electricity invoices on GoMuni.
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
6.3.1	- 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 arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No	The municipality did not make payment to bulk Electricity current account for the month of January 2026.
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?	Yes	
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of Eskom?	No	No payment was made for January
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2025/26 Adopted MTREF	
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No	The municipality's MTREF is unfunded, a funding plan was tabled to council.
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the Budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should equal to 80 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 real alignment between the provision for debt with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	Yes	The municipality made provision for debt impairment as per the Annual Financial Statement of 30 June 2023/24
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, 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.
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF Budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT/NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes	The municipality's MTREF is unfunded, a funding plan was tabled to council and submitted on GoMuni
6.4.2	- 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.
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher water, Eskom tariffs, lower January collection rates, etc.)?	Yes	
6.5	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 from the tabling of the 2023/24 MTREF?	Yes	The municipality submitted the cost reflective tariff on GoMuni.
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No	We still have tenant accounts
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	In some instances you find that indigent households are blocked.
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No	No restriction devices for water. Technical services can not restrict water meters. Faulty meters and straight connections are a lot for water.
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	No	No restriction devices for water. We can block prepaid meters.
6.6	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services 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 norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	Not yet end of quarter	The municipality collected 27% for the month of January
6.7.2	- 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:		
6.7.2.1	- 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	Rhutseng is 70% revenue base
6.7.2.2	- 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

6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	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	Applied for RT28 transversal contract and grant
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF 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	
Municipality's Completeness of the revenue base –			
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 and are working to correct 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? Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement	Yes	Working on Supplementary roll for objections and misalignments
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://goploadportal.treasury.gov.za/ ?	Yes	
Monitor and report on implementation –			
6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	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 string? Note - condition 6.9.2 has a timing error and must refer to 6.9.1.	Yes	
6.9.3	- Municipalities with financial recovery plans (FRP) – If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timely via the GoMuni Upload Portal https://goploadportal.treasury.gov.za/ ?	No	
Provincial Treasury compliance with conditions for provincial treasuries –			
6.10	Provincial Treasury compliance with conditions for provincial treasuries – is the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
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 timely uploaded the compliance certificate via the GoMuni Upload Portal https://goploadportal.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? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate. Note - if 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 benefit in terms of this municipal debt support programme? Note - this condition is subject to the terms and conditions of the Municipal Debt Relief Programme. All municipalities that are beneficiaries of the programme must comply with the conditions of the programme. The programme is subject to the terms and conditions of the programme. The programme is subject to the terms and conditions of the programme. The programme is subject to the terms and conditions of the programme.	No	
6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No	The municipality budgeted for the free basic for all services for 1200 indigents.
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? Note - this condition is subject to the terms and conditions of the Municipal Debt Relief Programme. All municipalities that are beneficiaries of the programme must comply with the conditions of the programme. The programme is subject to the terms and conditions of the programme. The programme is subject to the terms and conditions of the programme.	No	
6.13	Supporting evidence - Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suspension, etc.) and alignment with mSCOA.	Yes	The municipality submitted the bank statement for January on GoMuni.
6.14	"NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? Note - this condition is subject to the terms and conditions of the Municipal Debt Relief Programme. All municipalities that are beneficiaries of the programme must comply with the conditions of the programme. The programme is subject to the terms and conditions of the programme. The programme is subject to the terms and conditions of the programme.	No	There is no write off in 2025/26. For the month of January, due to financial constraints the municipality failed to make payments to Eskom.

PT: HOD/NT / MM Name: Tungwa THASE

Signature of HOD/ NT/ MM: [Signature]

Date: 17 FEB 2026

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

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

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

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

National Treasury		Province	
Municipal Debt Relief		Northern Cape	
MFMA Circular No. 124		Code	Code Description
Municipal Finance Management Act No. 56 of 2003		NC093	Frances Baard Magareng

Municipal Details		Monthly Performance Report																				Compliance Status		Month applicable																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Month	Code Descr	Part A Eskom And Bulk water current account				Part B Compliance with a funded MTRF				Part C FRPBFP & Tariff Assessment				Part D Electricity and water as collection tools				Part E Quarterly collection of property rates and services charges				Part F Maximization of Revenue Base				Part G Oversight				Score	Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	C101	C102	C103	C104	C105	C106	C107	C108	C109	C110	C111	C112	C113	C114	C115	C116	C117	C118	C119	C120	C121	C122	C123	C124	C125	C126	C127	C128	C129	C130	C131	C132	C133	C134	C135	C136	C137	C138	C139	C140	C141	C142	C143	C144	C145	C146	C147	C148	C149	C150	C151	C152	C153	C154	C155	C156	C157	C158	C159	C160	C161	C162	C163	C164	C165	C166	C167	C168	C169	C170	C171	C172	C173	C174	C175	C176	C177	C178	C179	C180	C181	C182	C183	C184	C185	C186	C187	C188	C189	C190	C191	C192	C193	C194	C195	C196	C197	C198	C199	C200	C201	C202	C203	C204	C205	C206	C207	C208	C209	C210	C211	C212	C213	C214	C215	C216	C217	C218	C219	C220	C221	C222	C223	C224	C225	C226	C227	C228	C229	C230	C231	C232	C233	C234	C235	C236	C237	C238	C239	C240	C241	C242	C243	C244	C245	C246	C247	C248	C249	C250	C251	C252	C253	C254	C255	C256	C257	C258	C259	C260	C261	C262	C263	C264	C265	C266	C267	C268	C269	C270	C271	C272	C273	C274	C275	C276	C277	C278	C279	C280	C281	C282	C283	C284	C285	C286	C287	C288	C289	C290	C291	C292	C293	C294	C295	C296	C297	C298	C299	C300	C301	C302	C303	C304	C305	C306	C307	C308	C309	C310	C311	C312	C313	C314	C315	C316	C317	C318	C319	C320	C321	C322	C323	C324	C325	C326	C327	C328	C329	C330	C331	C332	C333	C334	C335	C336	C337	C338	C339	C340	C341	C342	C343	C344	C345	C346	C347	C348	C349	C350	C351	C352	C353	C354	C355	C356	C357	C358	C359	C360	C361	C362	C363	C364	C365	C366	C367	C368	C369	C370	C371	C372	C373	C374	C375	C376	C377	C378	C379	C380	C381	C382	C383	C384	C385	C386	C387	C388	C389	C390	C391	C392	C393	C394	C395	C396	C397	C398	C399	C400	C401	C402	C403	C404	C405	C406	C407	C408	C409	C410	C411	C412	C413	C414	C415	C416	C417	C418	C419	C420	C421	C422	C423	C424	C425	C426	C427	C428	C429	C430	C431	C432	C433	C434	C435	C436	C437	C438	C439	C440	C441	C442	C443	C444	C445	C446	C447	C448	C449	C450	C451	C452	C453	C454	C455	C456	C457	C458	C459	C460	C461	C462	C463	C464	C465	C466	C467	C468	C469	C470	C471	C472	C473	C474	C475	C476	C477	C478	C479	C480	C481	C482	C483	C484	C485	C486	C487	C488	C489	C490	C491	C492	C493	C494	C495	C496	C497	C498	C499	C500	C501	C502	C503	C504	C505	C506	C507	C508	C509	C510	C511	C512	C513	C514	C515	C516	C517	C518	C519	C520	C521	C522	C523	C524	C525	C526	C527	C528	C529	C530	C531	C532	C533	C534	C535	C536	C537	C538	C539	C540	C541	C542	C543	C544	C545	C546	C547	C548	C549	C550	C551	C552	C553	C554	C555	C556	C557	C558	C559	C560	C561	C562	C563	C564	C565	C566	C567	C568	C569	C570	C571	C572	C573	C574	C575	C576	C577	C578	C579	C580	C581	C582	C583	C584	C585	C586	C587	C588	C589	C590	C591	C592	C593	C594	C595	C596	C597	C598	C599	C600	C601	C602	C603	C604	C605	C606	C607	C608	C609	C610	C611	C612	C613	C614	C615	C616	C617	C618	C619	C620	C621	C622	C623	C624	C625	C626	C627	C628	C629	C630	C631	C632	C633	C634	C635	C636	C637	C638	C639	C640	C641	C642	C643	C644	C645	C646	C647	C648	C649	C650	C651	C652	C653	C654	C655	C656	C657	C658	C659	C660	C661	C662	C663	C664	C665	C666	C667	C668	C669	C670	C671	C672	C673	C674	C675	C676	C677	C678	C679	C680	C681	C682	C683	C684	C685	C686	C687	C688	C689	C690	C691	C692	C693	C694	C695	C696	C697	C698	C699	C700	C701	C702	C703	C704	C705	C706	C707	C708	C709	C710	C711	C712	C713	C714	C715	C716	C717	C718	C719	C720	C721	C722	C723	C724	C725	C726	C727	C728	C729	C730	C731	C732	C733	C734	C735	C736	C737	C738	C739	C740	C741	C742	C743	C744	C745	C746	C747	C748	C749	C750	C751	C752	C753	C754	C755	C756	C757	C758	C759	C760	C761	C762	C763	C764	C765	C766	C767	C768	C769	C770	C771	C772	C773	C774	C775	C776	C777	C778	C779	C780	C781	C782	C783	C784	C785	C786	C787	C788	C789	C790	C791	C792	C793	C794	C795	C796	C797	C798	C799	C800	C801	C802	C803	C804	C805	C806	C807	C808	C809	C810	C811	C812	C813	C814	C815	C816	C817	C818	C819	C820	C821	C822	C823	C824	C825	C826	C827	C828	C829	C830	C831	C832	C833	C834	C835	C836	C837	C838	C839	C840	C841	C842	C843	C844	C845	C846	C847	C848	C849	C850	C851	C852	C853	C854	C855	C856	C857	C858	C859	C860	C861	C862	C863	C864	C865	C866	C867	C868	C869	C870	C871	C872	C873	C874	C875	C876	C877	C878	C879	C880	C881	C882	C883	C884	C885	C886	C887	C888	C889	C890	C891	C892	C893	C894	C895	C896	C897	C898	C899	C900	C901	C902	C903	C904	C905	C906	C907	C908	C909	C910	C911	C912	C913	C914	C915	C916	C917	C918	C919	C920	C921	C922	C923	C924	C925	C926	C927	C928	C929	C930	C931	C932	C933	C934	C935	C936	C937	C938	C939	C940	C941	C942	C943	C944	C945	C946	C947	C948	C949	C950	C951	C952	C953	C954	C955	C956	C957	C958	C959	C960	C961	C962	C963	C964	C965	C966	C967	C968	C969	C970	C971	C972	C973	C974	C975	C976	C977	C978	C979	C980	C981	C982	C983	C984	C985	C986	C987	C988	C989	C990	C991	C992	C993	C994	C995	C996	C997	C998	C999	C1000	C1001	C1002	C1003	C1004	C1005	C1006	C1007	C1008	C1009	C1010	C1011	C1012	C1013	C1014	C1015	C1016	C1017	C1018	C1019	C1020	C1021	C1022	C1023	C1024	C1025	C1026	C1027	C1028	C1029	C1030	C1031	C1032	C1033	C1034	C1035	C1036	C1037	C1038	C1039	C1040	C1041	C1042	C1043	C1044	C1045	C1046	C1047	C1048	C1049	C1050	C1051	C1052	C1053	C1054	C1055	C1056	C1057	C1058	C1059	C1060	C1061	C1062	C1063	C1064	C1065	C1066	C1067	C1068	C1069	C1070	C1071	C1072	C1073	C1074	C1075	C1076	C1077	C1078	C1079	C1080	C1081	C1082	C1083	C1084	C1085	C1086	C1087	C1088	C1089	C1090	C1091	C1092	C1093	C1094	C1095	C1096	C1097	C1098	C1099	C1100	C1101	C1102	C1103	C1104	C1105	C1106	C1107	C1108	C1109	C1110	C1111	C1112	C1113	C1114	C1115	C1116	C1117	C1118	C1119	C1120	C1121	C1122	C1123	C1124	C1125	C1126	C1127	C1128	C1129	C1130	C1131	C1132	C1133	C1134	C1135	C1136	C1137	C1138	C1139	C1140	C1141	C1142	C1143	C1144	C1145	C1146	C1147	C1148	C1149	C1150	C1151	C1152	C1153	C1154	C1155	C1156	C1157	C1158	C1159	C1160	C1161	C1162	C1163	C1164	C1165	C1166	C1167	C1168	C1169	C1170	C1171	C1172	C1173	C1174	C1175	C1176	C1177	C1178	C1179	C1180	C1181	C1182	C1183	C1184	C1185	C1186	C1187	C1188	C1189	C1190	C1191	C1192	C1193	C1194	C1195	C1196	C1197	C1198	C1199	C1200	C1201	C1202	C1203	C1204	C1205	C1206	C1207	C1208	C1209	C1210	C1211	C1212	C1213	C1214	C1215	C1216	C1217	C1218	C1219	C1220	C1221	C1222	C1223	C1224	C1225	C1226	C1227	C1228	C1229	C1230	C1231	C1232	C1233	C1234	C1235	C1236	C1237	C1238	C1239	C1240	C1241	C1242	C1243	C1244	C1245	C1246	C1247	C1248	C1249	C1250	C1251	C1252	C1253	C1254	C1255	C1256	C1257	C1258	C1259	C1260	C1261	C1262	C1263	C1264	C1265	C1266	C1267	C1268	C1269	C1270	C1271	C1272	C1273	C1274	C1275	C1276	C1277	C1278	C1279	C1280	C1281	C1282	C1283	C1284	C1285	C1286	C1287	C1288	C1289	C1290	C1291	C1292	C1293	C1294	C1295	C1296	C1297	C1298	C1299	C1300	C1301	C1302	C1303	C1304	C1305	C1306	C1307	C1308	C1309	C1310	C1311	C1312	C1313	C1314	C1315	C1316	C1317	C1318	C1319	C1320	C1321	C1322	C1323	C1324	C1325	C1326	C1327	C1328	C1329	C1330	C1331	C1332	C1333	C1334	C1335	C1336	C1337	C1338	C1339	C1340	C1341	C1342	C1343	C1344	C1345	C1346	C1347	C1348	C1349	C1350	C1351	C1352	C1353	C1354	C1355	C1356	C1357	C1358	C1359	C1360	C1361	C1362	C1363	C1364	C1365	C1366	C1367	C1368	C1369	C1370	C1371	C1372	C1373	C1374	C1375	C1376	C1377	C1378	C1379	C1380	C1381	C1382	C1383	C1384	C1385	C1386	C1387	C1388	C1389	C1390	C1391	C1392	C1393	C1394	C1395	C1396	C1397	C1398	C1399	C1400	C1401	C1402	C1403	C1404	C1405	C1406	C1407	C1408	C1409	C1410	C1411	C1412	C1413	C1414	C1415	C1416	C1417	C1418	C1419	C1420	C1421	C1422	C1423	C1424	C1425	C1426	C1427	C1428	C1429	C1430	C1431	C1432	C1433	C1434	C

15.4MFMA 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

Average collection rate (MFMA 1)

NB - Collection rate principle ap

Collection Rate Assessment

Notes	4.October - Reporting for September in October				5.November - Reporting for October in November				6.December - Reporting for November in December				Summary - Quarter 2				7.January - Reporting for December in January				
	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	Billing For December	Collection in January	R - Billing not collected	% Collection
1. Collection for whole demarcation	4 261 842	2 384 406	4 077 438	95%	5 900 390	783 972	5 139 318	13%	9 551 801	854 921	4 686 881	15%	17 736 931	3 823 298	13 893 635	22%	77%	6 338 104	1 697 207	4 640 907	27%
2. Collection excl. Eskom supplied areas	3 162 858	1 917 946	1 469 771	61%	2 860 120	747 947	2 112 173	26%	2 508 285	832 014	1 756 039	33%	8 534 263	3 487 907	5 086 357	41%	41%	3 290 073	1 627 655	1 667 753	49%
3. Collection: Property Rates	1 277 610	1 046 939	230 651	82%	1 254 600	252 129	1 002 511	20%	1 256 548	469 095	787 453	37%	3 788 809	1 768 183	2 020 626	47%	47%	1 252 753	765 129	487 624	61%
4. Total average collection: Electricity (Municipal supplied areas)	852 010	824 867	27 143	97%	331 360	303 680	27 680	92%	595 317	384 048	411 269	31%	1 778 687	1 312 595	466 092	74%	74%	515 342	480 231	35 112	93%
5. Total average collection: Water	405 365	90 475	314 899	22%	488 153	77 452	390 701	16%	358 599	62 151	296 448	17%	1 137 117	228 079	944 039	19%	19%	548 383	76 695	571 688	14%
6. Total average collection: Wastewater	810 831	35 455	775 376	4%	803 619	49 220	752 399	6%	786 777	18 093	768 684	2%	2 389 227	102 769	2 286 459	4%	4%	783 345	13 325	771 321	2%
7. Total average collection: Refuse	610 569	83 504	527 066	14%	599 013	62 331	537 642	10%	577 642	49 823	527 819	9%	1 787 264	195 660	1 591 604	11%	11%	586 592	58 679	527 913	10%
8. Total average collection: Interest	2 305 456	103 146	2 202 310	4%	2 508 954	39 137	2 469 797	2%	1 976 919	79 711	1 903 208	4%	6 790 829	236 034	6 554 815	3%	3%	2 552 188	304 548	2 247 640	12%

Complete This Section

Services	4.October				5.November				6.December				Quarter 2 Performance Per Ward				Quarter 3 Performance Per Ward				
	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	Billing For December	Collection for January	Rand Value of Billing not collected	% Collection
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%	38 755	-	38 755	0%
Electricity	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!
Water	45 833	562	45 271	1%	45 833	262	45 570	1%	45 833	472	45 361	1%	137 288	1 296	135 992	1%	1%	45 623	327	45 295	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%	102 315	386	101 929	0%
Waste Water	174 245	4 783	169 462	3%	174 245	3 955	170 290	2%	173 655	4 742	168 914	3%	523 146	13 480	509 666	3%	3%	173 655	594	173 061	0%
Interest	396 690	50	396 639	0%	400 160	-	400 160	0%	403 987	3	403 983	0%	1 200 886	53	1 200 782	0%	0%	407 469	41	407 428	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%	77 643	2 992	74 651	4%
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%	56 711	52 867	3 844	93%
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%	67 073	2 013	65 060	3%
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%	137 282	1 518	136 410	1%
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%	226 923	3 953	222 970	2%
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%	587 056	1 117	585 938	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%	25 851	619	25 232	2%
Electricity	-	-	-	#DIV/0!	-	-	-	#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	3 706	63 897	3%	3%	21 710	787	20 923	4%
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%	41 214	433	40 782	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%	66 464	590	65 874	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%	174 698	59	174 639	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%	180 848	30 071	150 776	17%
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%	1 357	6 693	0	493%
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%	341 251	15 317	325 935	4%
Refuse	134 074	35 521	98 554	26%	126 372	27 264	99 108	22%	118 124	15 729	102 395	13%	378 570	78 544	300 026	21%	21%	116 708	19 735	96 974	17%
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%	162 113	5 888	155 224	4%
Interest	409 480	7 056	402 425	2%	397 156	9 778	397 378	2%	411 814	3 326	408 489	1%	1 228 450	20 159	1 208 291	2%	2%	408 612	5 487	403 125	1%
Property Rates Tax	869 588	672 117	197 471	77%	869 561	216 112	653 449	25%	869 588	449 230	420 359	52%	2 608 738	1 337 459	1 271 279	51%	51%	869 534	731 409	138 125	84%
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%	457 274	420 671	36 603	92%
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%	117 664	58 142	59 522	49%
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%	69 097	35 937	33 160	52%
Waste Water	15 590	6 659	8 931	43%	15 590	4 613	10 977	30%	15 196	2 507	12 689	16%	46 376	13 779	32 597	30%	30%	12 845	513	12 332	4%
Interest	348 782	93 866	254 916	27%	541 578	25 701	515 878	5%	(10 400)	69 368	0	-667%	879 961	188 985	691 026	21%	21%	553 770	297 793	255 977	54%
Property Rates Tax	60 196	145	60 051	0%	60 159	38	60 121	0%	60 196	38	60 158	0%	-	-	-	0%	0%	60 122	38	60 084	0%
Electricity	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!
Water	55 167	466	54 701	1%	55 272	828	54 444	1%	54 444	103	54 959	0%	165 500	1 397	164 104	1%	1%	55 062	110	54 952	0%
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%	118 989	670	118 319	1%
Waste Water	143 032	619	142 413	0%	143 032	3 211	142 245	2%	142 245	393	141 852	0%	428 310	4 221	424 089	1%	1%	142 245	387	141 859	0%
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%	420 583	51	420 532	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		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	40 686							
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)	3																		
Total no. of indigent HH's receiving Minimum Service Level and Above sub-total	4		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305	40 686							
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	4																		
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total	5																		
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	40 686							
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	40 686							
Number of indigent HH's with conventional metered Water																			
Number of indigent HH's NOT metered currently - Water																			
Number of indigent HH's with NO Water supply - No metering																			
Total number of registered indigent households	10		2 673 945		2 673 945	1 133	3 020	3 624	4 006	9 164	9 305	40 686							
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	2 167							
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	2 167							
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	5																		
Total number of registered indigent households	5		4 270 943		4 270 943					277	277	2 167							
Status of Electricity meters:																			
Number of indigent HH's with prepaid Electricity																			
Number of indigent HH's with conventional metered Electricity																			
Number of indigent HH's NOT metered currently - Electricity																			
Number of indigent HH's with other energy sources - No metering																			
Total number of registered indigent households	12																		
Status of unlimited supply of Electricity:																			
Number of indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per 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	40 686							
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943					277	277	2 167							
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	40 686							
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943					277	277	2 167							
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	40 686							
Electricity/other energy (50kwh per household per month)			4 270 943		4 270 943					277	277	2 167							
Total cost of FBS Water and Electricity provided to ALL Households	8		13 889 776		13 889 776	2 266	6 041	7 247	8 013	18 881	19 164	85 706							
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	40 686							
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	7 866	22 417	23 204	117 984							
Electricity (kwh per household per month)			4 270 943		4 270 943					277	277	2 167							
Refuse (average litres per week)			2 125 754		2 125 754	354	5 427	7 197	7 669	18 343	19 051	84 537							
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)	16																		
Electricity/other energy (in excess of 50 kwh per indigent household per month)	16																		
Refuse (in excess of one removal a week for indigent households)	6																		
Municipal Housing - rental rebates																			
Housing - top structure subsidies																			
Other																			
Total revenue cost of subsidised services provided																			

References
 1. Include services provided by another entity; e.g. Eskom

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	01/07/2022 - 30/06/2027					
Financial Year	Selected from Drop Down					
Reconciliation Period	Quarter 3					
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	559 908 000.00	570 296 000.00	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	1115 475 000.00	39 540 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	14	21	-7	-	-	-
PSI	80	42	38	113 460 000.00	115 120 000.00	1 660 000.00
PBO	25	25	0	22 922 000.00	12 470 000.00	10 452 000.00
Multi Use	3	0	3	53 867 000.00	53 867 000.00	-
Vacant	495	0	495	590 000.00	-	590 000.00
POW	0	0	0	16 537 000.00	-	16 537 000.00
Municipal	301	463	-162	-	-	-
Other	0	0	0	115 920 000.00	134 991 000.00	19 071 000.00
Total	7548	7543	5	2 082 249 000.00	2 070 459 000.00	11 790 000.00
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	516 310	511 246	5 063	1 548 929.06	1 533 738.72	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	788 668.73	441 107.16	347 561.57
Agricultural	292 296	340 487	48 191	876 887.03	1 021 461.00	144 573.97
Mining	-	-	-	-	-	-
State Owned for Public Purpose	247 059	248 679	1 620	741 177.45	746 037.48	4 860.03
PSI	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	R1255404.66	R96323.63	4 055 184.87	3 766 213.98	288 970.89

Prepared By K Modise **Date** 10-Feb-26

Contact Details klo.modise@gmail.com

Signature 

Reviewed By Ms.K.V. Khaziwa **Date**

Contact Details 

Signature

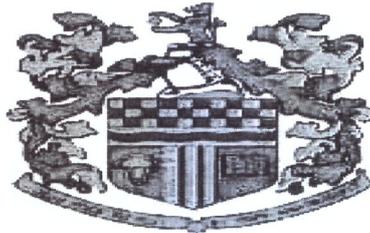
16 MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)

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

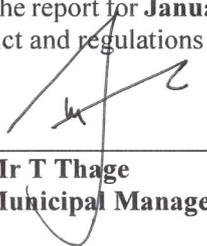
Quality Certificate



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 **January 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.



Mr T Thage
Municipal Manager

17 Feb 2026
Date