GAMAGARA LOCAL MUNICIPALITY

NC453

MONTHLY MFMA S71 REPORT

MARCH 2025

2024/25 FINANCIAL YEAR

DISTRIBUTION

Mayor	:	*Johannes James Roman*
Municipal Manager	:	*Lebogang Seetile*
Chief Financial Officer	:	*Aobakwe Makoku*
Sector Departments	:	*National and Provincial Treasury*

REPORT	**MONTHLY MFMA SECTION 71 REPORT**
Compiled by Budget Manager	**Thabang Kabedi**
Reviewed by Senior Manager	**Josephine Nampa**
Approved by CFO	**Aobakwe Makoku**

TABLE OF CONTENTS

List of Tables

List of charts

BACKGROUND

Purpose

The purpose of this report is to comply with Section 71 of the Municipal Finance Management Act, and Section 28 – 29 of the Municipal Budget and Reporting Regulations which require that specific information be reported on and in the prescribed formats.

Legislative Background

(1) 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:

(a) Actual revenue, per revenue source;

(b) actual borrowings;

(c) actual expenditure, per vote;

(d) actual capital expenditure, per vote;

(e) the amount of any allocations received;

(f) actual expenditure on those allocations, excluding expenditure on –

(i) its share of the local government equitable share; and

(ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and

(i) when necessary, an explanation of any material variances from the municipality's projected revenue by source, and from the municipality's projected expenditure per vote,

(ii) any material variances from the service delivery and budget implementation plans; and

(iii) remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved get budget.

(2) The statement must include –

(a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projection; and

(b) 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).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in the electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (*e*) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each period, make public as may be prescribed, a consolidated statement in the prescribed format on the state of the municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each period.

The statement also serves, additional to reporting on the implementation of the budget, to:

- 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 31 March 2025; and
- Report on the implementation of the Financial Recovery Plan NCPT Provincial Executive 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).

PART 1 – IN-YEAR REPORT

1.1 Mayor's Report

Not Provided. (Only required if report is tabled to council)

1.2 Resolution

Not provided. (Only required if report is tabled to council)

1.3 Executive Summary

Operating Revenue Budget

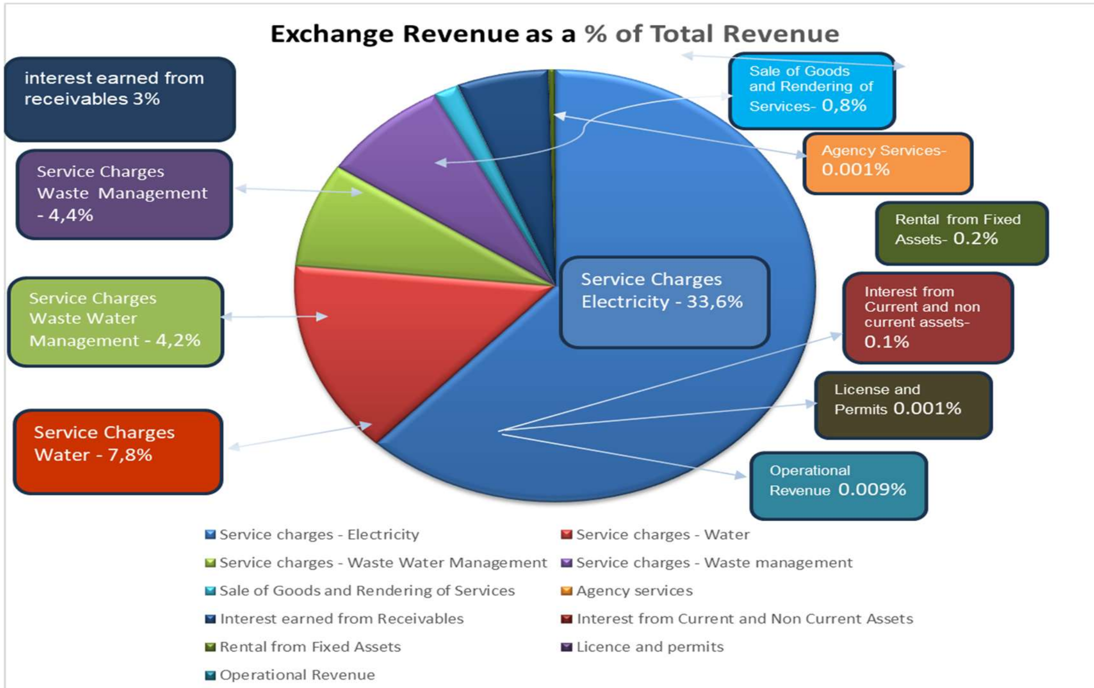
The total original revenue budget is allocated an amount of **R 768 million** for the 2024/25 financial year. For the period ending 31 March 2025, a total of **R544 million** or **70.8%** of the total budget has been recognized. This translates to **92%** of the Year -to-date budget. The recognized revenue is less than the year-to-date budget revenue by **R46 million** or **9.1%**. R46 million was billed for service charges for March 2025. The highest contributor to the municipality's revenue is electricity at **R31 million** followed by Property Rates at **R13.2 Million**. See the below table for details on the operating revenue budget.

Revenue enhancement is robustly executed in order to ascertain that the revenue billed is collected timely, thus improving the collection rate. The total service charges billed for the Month of March equate **R46 Million**, consequently leading to a year-to-date actual billing and year-to-date Budgeted revenue of **R302 Million** and **R311 million** respectively.

NC453 Gamagara - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		216 902	250 960	250 960	31 512	185 399	188 220	(2 821)	-1%	250 960
Service charges - Water		53 389	68 717	68 717	7 349	43 844	51 538	(7 694)	-15%	68 717
Service charges - Waste Water Management		37 731	52 124	52 124	3 967	36 540	39 093	(2 552)	-7%	52 124
Service charges - Waste management		42 025	43 001	49 335	4 089	36 604	32 251	4 353	13%	49 335
Sale of Goods and Rendering of Services		(585)	7 798	7 746	778	4 196	5 849	(1 652)	-28%	7 746
Agency services		547	594	470	21	309	445	(136)	-31%	470
Interest								–	0%	
Interest earned from Receivables		41 548	36 115	37 202	2 851	27 979	27 170	809	3%	37 202
Interest from Current and Non Current Assets		604	627	517	19	351	470	(119)	-25%	517
Dividends								–	0%	
Rent on Land								–	0%	
Rental from Fixed Assets		2 075	2 003	2 108	187	1 560	1 502	58	4%	2 108
Licence and permits		30	33	60	2	19	25	(6)	-24%	60
Operational Revenue		101 696	21 479	21 356	26	275	16 109	(15 833)	-98%	21 356
Non-Exchange Revenue								–	0%	
Property rates		154 195	177 554	177 554	13 222	121 513	133 165	(11 652)	-9%	177 554
Surcharges and Taxes								–	0%	
Fines, penalties and forfeits		1 384	699	890	311	779	524	255	49%	890
Licence and permits		1 703	1 814	1 518	163	1 132	1 360	(228)	-17%	1 518
Transfers and subsidies - Operational		104 060	70 797	70 797	27 350	67 283	53 098	14 185	27%	70 797
Interest		14 611	18 163	21 973	1 885	16 624	18 139	(1 515)	-8%	21 973
Fuel Levy								–	0%	
Operational Revenue		616	500	481	35	361	375	(14)	-4%	481
Gains on disposal of Assets								–	0%	
Other Gains		–	14 221	14 221	–	–	21 331	(21 331)	-100%	14 221
Discontinued Operations								–	0%	
Total Revenue (excluding capital transfers and contributions)		772 531	767 197	778 027	93 766	544 770	590 665	(45 894)	-8%	778 027

The graph below shows revenue composition per source as a percentage of the total revenue billed for the period ending March 2025, Revenue composition by source as a % of the total Revenue



EXCHANGE REVENUE

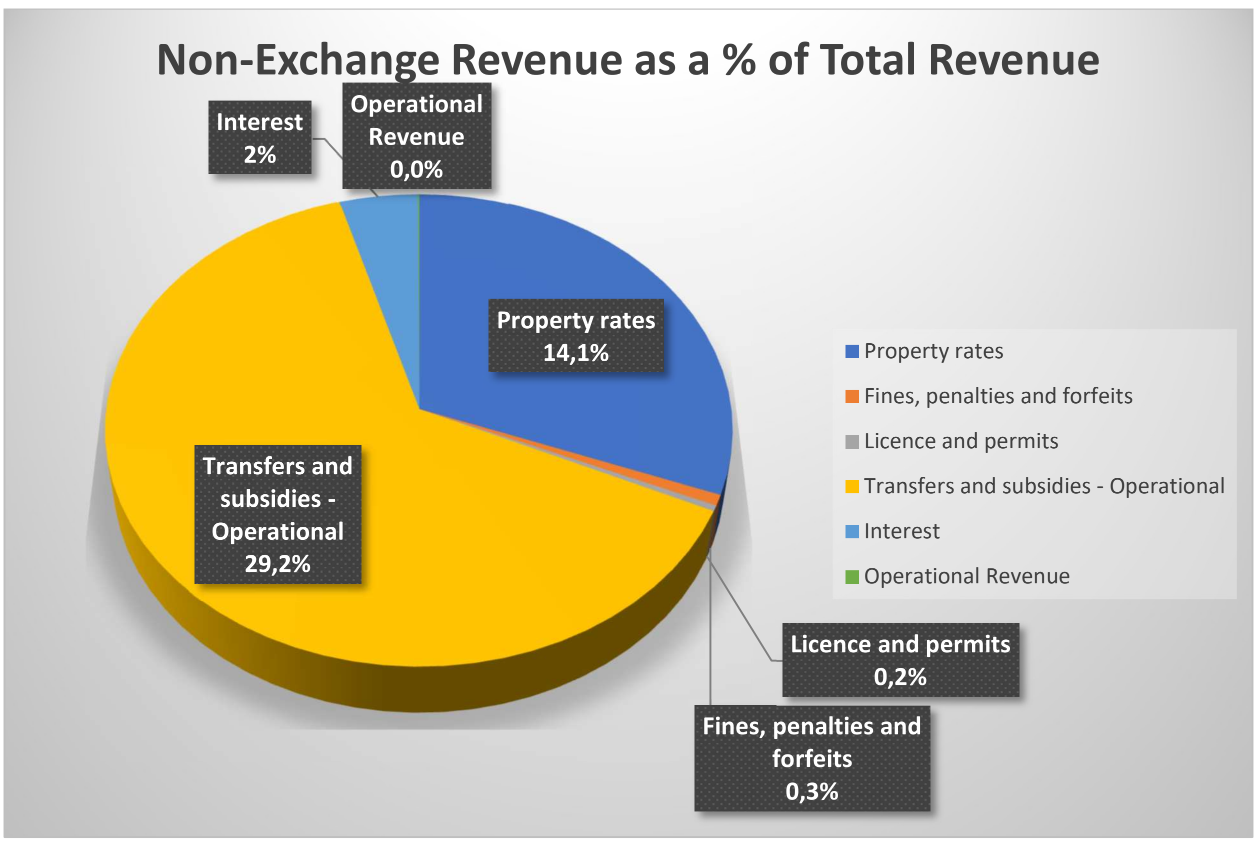
Exchange Revenue (Revenue by Source)	*Amount*	*% of Total Revenue*
Service charges - Electricity	31 511 637,16	33,6%
Service charges - Water	7 349 206,35	7,8%
Service charges - Waste Water Management	3 966 687,31	4,2%
Service charges - Waste management	4 088 628,25	4,4%
Sale of Goods and Rendering of Services	778 388,62	0,8%
Agency services	21 497,66	0,0%
Interest earned from Receivables	2 850 524,35	3,0%
Interest from Current and Non Current Assets	19 381,94	0,0%
Rental from Fixed Assets	186 984,27	0,2%
Licence and permits	1 571,29	0,0%
Operational Revenue	25 521,05	0,0%

The Municipality is fully implementing ***MFMA Circular 80 Requirements for Revenue Cycle Billing***, namely: Revenue Management, Billing, Collection, Reporting and Tariff Maintenance, Revenue Receipting, Meter Management (Conventional and Prepaid).The Municipality is prioritizing completeness verification in terms of the number of households to be billed monthly. Revenue by source explains the types of income budgeted for and the performance of these items individually.

The Municipality is constantly implementing the six (6) game changers as highlighted in circular 126. Gamagara Municipality has adopted the financial reform agenda by focusing on the game changers. The Municipality has embarked on revenue management optimization as a game changer.

Service charges are the main components of Exchange revenue, while Operation Revenue, License and permits, interest from current and non-current assets and agency services are just under **0.5%** of total revenue billed for the Month of March.

NON-EXCHANGE REVENUE



Non -Exchange Revenue (Revenue by Source)	*AMOUNT*	*% of Total Revenue*
Property rates	R13 222 346,26	14,1%
Fines, penalties and forfeits	R310 538,98	0,3%
Licence and permits	R163 086,00	0,2%
Transfers and subsidies - Operational	R27 349 882,99	29,2%
Interest	R1 885 139,89	2,0%
Operational Revenue	R35 411,93	0,0%

The Municipality is still embarking on robust revenue collection. The Municipality is constantly updating its valuation roll to ensure that the latest property values are incorporated into the valuation roll. The collection rate is to be increased during the course of the quarter to ensure that the Municipality remains financially viable. Property rates constitute **14.1%** of total revenue billed for the Month of March.

Rates were the second largest billed non-exchange revenue source, followed by the non-exchange revenue (Interest levied on receivables for Oustanding property rates). The non-exchange Interest amounted to **2%.** Transfers and subsidies amounted to **R27 million** and this pertained to March equitable share tranche recevied. The consumer payments are allocated to their respective accounts in accordance with the priority list. Reconciliations between the billing sub-module and the General ledger are carried out on a monthly basis to ascertain completeness and accuracy in the General Ledger

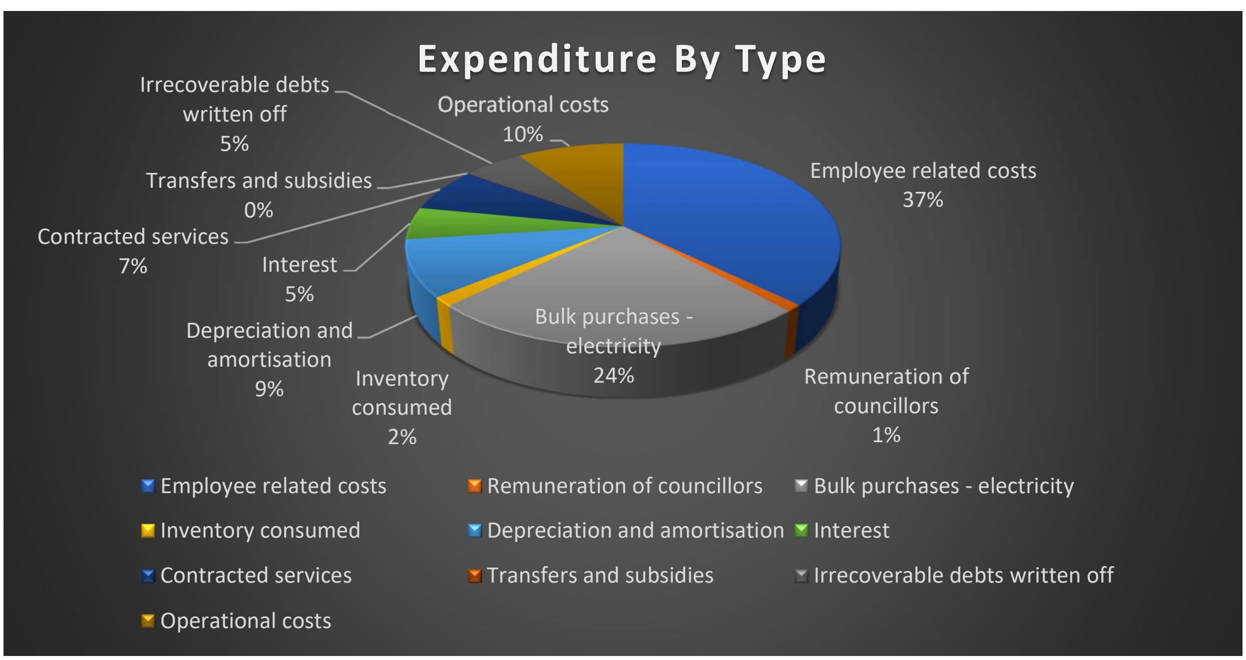
Operating Expenditure Budget

The total expenditure for the current year is **R 829 million**. To date, the total amount spent on the operating budget is **R546 million** or **65%** of the annual operating budget. Employee-related costs (including remuneration of Councilors) and operational cost expense are the main contributors to the total spent to date. Employee related costs amounted to **R19.7 million** of total expenditure incurred. See below table for details of the operating expenditure.

NC453 Gamagara - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		242 467	282 209	268 165	19 757	188 337	212 139	(23 802)	-11%	268 165
Remuneration of councillors		6 957	6 831	6 831	570	5 064	5 123	(60)	-1%	6 831
Bulk purchases - electricity		173 543	191 095	191 095	12 788	131 774	143 321	(11 547)	-8%	191 095
Inventory consumed		20 045	24 362	19 905	772	12 657	18 271	(5 615)	-31%	19 905
Debt impairment		20 412	24 547	24 547	–	–	18 410	(18 410)	-100%	24 547
Depreciation and amortisation		63 344	55 155	53 873	4 747	40 915	41 366	(452)	-1%	53 873
Interest		64 665	25 250	28 750	2 725	22 606	18 937	3 669	19%	28 750
Contracted services		96 504	103 400	87 563	3 738	56 652	80 550	(23 898)	-30%	87 563
Transfers and subsidies		43	500	151	35	51	375	(324)	-86%	151
Irrecoverable debts written off		11 438	23 890	27 298	2 808	21 578	17 918	3 660	20%	27 298
Operational costs		84 310	91 050	89 864	5 025	67 250	68 732	(1 482)	-2%	89 864
Losses on Disposal of Assets		(144)	–	–	–	–	–	–	0%	–
Other Losses		(4 289)	1 678	1 678	–	–	1 259	(1 259)	-100%	1 678
Total Expenditure		**779 295**	**829 968**	**799 721**	**52 964**	**546 883**	**626 403**	**(79 520)**	-13%	**799 721**

The graph below shows expenditure by type as a % of total expenditure for March 2025.



Expenditure By Type	*Amount*	*% of Total Expenditure*
Employee related costs	19 757 145,64	37%
Remuneration of councillors	569 656,18	1%
Bulk purchases - electricity	12 788 288,34	24%
Inventory consumed	771 551,04	1%
Depreciation and amortisation	4 747 067,04	9%
Interest	2 724 903,46	5%
Contracted services	3 738 469,47	7%
Transfers and subsidies	34 530,00	0%
Irrecoverable debts written off	2807541,32	5%
Operational costs	5024564,1	9%

Capital Revenue Budget

The capital Revenue Budget, as per the DoRA of the financial year 2024/25 is **R42 974 000**. To date the municipality has received ***R30 938 000***. Total outstanding allocations amount to **R12 036 000.**

See below tables for details.

CAPITAL EXPENDITURE BUDGET MAR					
DESCRIPTION	BUDGET	RECEIVED	SPENT	VARIANCE (UNSPENT)	% OF UNSPENT
Municipal Infrastructure grant	R23 149 000,00	R9 798 000,00	R5 474 776,68	**R4 323 223,32**	**56%**
Water Service Infrastructure Grant	R15 000 000,00	R12 000 000,00	R6 228 528,88	**R5 771 471,12**	**52%**
INEP	R4 825 000,00	R3 825 000,00	R3 697 818,66	**R127 181,34**	**97%**
TOTAL	**R42 974 000,00**	**R25 623 000,00**	**R15 401 124,22**	**R10 221 875,78**	**60%**

Capital Expenditure

The table below shows capital expenditure budget per capital grant source. To date the municipality has spent **56% or R4 323 223.32** on Municipal Infrastructure Grant (MIG).

Capital expenditure on Water Service Infrastructure (WSIG) and INEP are on ***52% and 97%*** respectively. Capital expenditure will increase as the Municipality continues to implement the game changers, such as adhering to Supply Chain Processes.

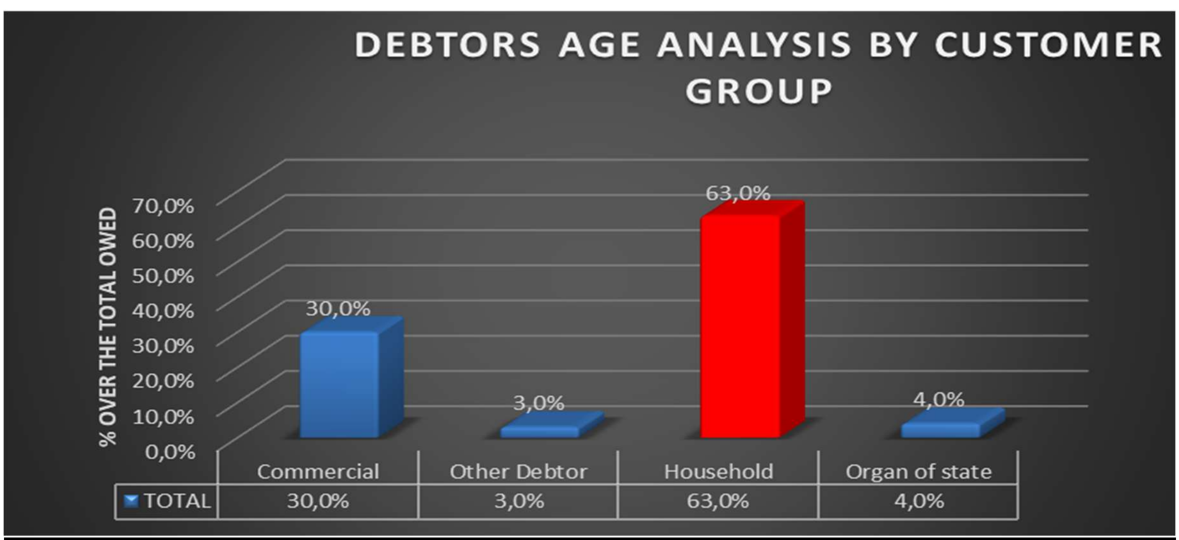
Debtors Ageing

The total receivables balance or debtors book as at the end of MARCH 2025 amounts to **R631 million** with most of the debt being owed by households at **R394 million** or **63%** of the total Debtors. Organs of State and Commercial at **4%** and **30%** respectively. Other debtors only account for **3%** of the outstanding debt. Debtors balance increased by **R28 Millions** in comparison with the previous Month (February – R603 Million)

NC453 Gamagara - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2024/25									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	4 282	2 113	1 897	1 538	1 560	2 631	8 523	49 974	72 517	64 226
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 172	5 156	4 701	3 204	2 783	2 655	21 311	85 336	136 317	115 288
Receivables from Non-exchange Transactions - Property Rates	1400	12 330	4 736	2 807	2 348	2 151	2 036	15 058	70 152	111 619	91 746
Receivables from Exchange Transactions - Waste Water Management	1500	4 213	2 685	2 101	1 913	1 772	1 945	10 379	31 694	56 702	47 703
Receivables from Exchange Transactions - Waste Management	1600	4 630	2 785	2 250	2 158	1 976	1 958	11 377	54 913	82 046	72 381
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	99	99	99
Interest on Arrear Debtor Accounts	1810	5 236	5 789	5 157	5 027	4 824	4 667	30 457	110 981	172 137	155 955
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(13 721)	1 188	820	539	522	444	6 241	4 470	501	12 215
Total By Income Source	**2000**	**28 142**	**24 450**	**19 733**	**16 727**	**15 588**	**16 335**	**103 346**	**407 617**	**631 938**	**559 612**
2023/24 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	355	807	627	564	594	610	8 724	12 260	24 542	22 753
Commercial	2300	7 814	7 218	5 387	4 996	4 895	5 883	26 309	130 166	192 668	172 249
Households	2400	9 030	15 565	13 081	10 771	9 714	9 487	62 570	264 570	394 788	357 112
Other	2500	10 944	860	639	396	384	354	5 743	621	19 941	7 498
Total By Customer Group	**2600**	**28 142**	**24 450**	**19 733**	**16 727**	**15 588**	**16 335**	**103 346**	**407 617**	**631 938**	**559 612**

The graph below shows outstanding debtors per category as a % of the total debtors March 2025.



Cut off List – Top 100 Debtors

The Municipality is complying with circular 124 condition number 6.6.2, that is, cutting electricity services and/ or blocking the purchasing of pre-paid electricity of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality.

Below is a cut off list of top 100 debtors.

Stand Num	Surname	Initials	Residential Address 1	StrNo	Residentia	Residential Addre	Account No	Total
00010001(	DE ALMEIDA	AJG	IAN FLEMMING ROAD	8A	KATHU	8587		3 682 810,01
00010001(	TSHIMO GARDENS KWEKERY		HENDRIK VAN ECK	0	KATHU	1382	1000000218	3 266 650,90
00010001(	SOUTH AFRICAN POST OFFICE		RIETBOK	2786	KATHU	1391	1000000004	1 188 876,46
00010001(	SANDER GEOPHYSICS LTD		LUGHAWE	0	KATHU	956	1000000111	1 089 922,34
00010001(	PROVINCIAL GOVERNMENT OF NC		BEN ALBERTS ROAD	169	KATHU	332	1000000017	905 120,71
00010001(	CAMEL THORN CONSULTANCY		C O FRIKKIEMEYER HANSCOETZEE	1	KATHU	3518		684 714,87
00010099(	MTN			0	KATHU	7584	1000000025	568 381,51
00010001(	BLOEKOM TRUST		RIETBOK STREET	3583	KATHU	4176		422 810,86
00010001(	GAMAGARA ONTWIKKELINGSFORUM		SESHENG - ERF	3648	KATHU	7743		415 237,96
00010001(	MARKRAM	L	AKASIA FLAT	13	KATHU	3510		401 019,16
00010001(	ROOIBAADJIE	KP	BERGDORING	57	KATHU	13784	1000000025	351 024,26
00010001(	LATERNOS PIZZA		WINKEL	2	KATHU	1482		292 642,89
00010001(	TRACKSTAR TRADING 20 CC		2ND ROAD	8	KATHU	3339	1000000100	271 101,26
00010001(	MOTLHARO	MG	TWEEDE	18	KATHU	3335		264 739,72
00010001(	TRACKSTAR TRADING 20 PTY LTD		FIRST ROAD	17	KATHU	3384	1000000100	263 668,78
00010001(	AMBER SUNRISE PROPERTIES 57 PT		NONE	5180	KATHU	8809	6666666666	244 792,10
00010001(	TRACKSTAR TRADING 20 CC		2ND ROAD	10	KATHU	3338	1000000100	244 678,01
00010001(	BIZ AFRIKA 1150 PTY LTD		SONNEBLOM ROAD	2	KATHU	3153		243 652,21
00010001(	DU TOIT ORFFER		WINDBUKSSLOT	8	KATHU	14239	1000000111	239 605,92
00010001(	WATERKLOOF FAMILIE TRUST		MAUSERSLOT	15	KATHU	14412	1000000111	235 251,02
00010001(	MARX	JM	NONE	5179	KATHU	8808		230 967,39
00010001(	OOR	MF	SESHENG - ERF	4274	KATHU	8130	1000000182	228 799,39
00010001(	NW BESIGHEIDS TRUST		TRITOLSLOT	2	KATHU	14583	1000000111	225 828,54
00010001(	MOLOPO BUSDIENS CC		ASBES STREET	1380	KATHU	2663	1000000034	221 254,79
00010001(	VAN DER HEEVER	NP & CM	SONOP CRESCENT	28	KATHU	14469		217 606,33
00010001(	FLOORS	L	SONOP	13	KATHU	14466	1000000111	213 464,91
00010001(	HEXAGORIAN 1055 PTY LTD		EERSTE	19	KATHU	3383	1000000111	212 431,15
00010001(	SCHOEMAN	WL	KALAHARI SINGEL	72	KATHU	14276	1000000111	207 357,37
00010001(	SAMBER TRADING NO15PTYLTD		ROOIGRASSLOT	5	KATHU	14399	1000000111	203 635,18
00010001(	MARLIO BELEGGINGS 12PTYLTD		MAUSERSLOT	9	KATHU	14420	1000000111	203 296,40
00010001(	SHUPING	M	SESHENG - ERF	3812	KATHU	7910	1000000182	201 875,04
00010001(	KINGDOM COMMONWEALTH INVESTMEN		SONOP	9	KATHU	14464	1000000111	201 791,37
00010001(	ROYAL SQUARE INVESTMENTS 347 C		JAKKALSVOEL	8	KATHU	14166		196 731,38
00010001(	QAULITY AUTO TRADERS PTY LTD		RIETBOK	3591	KATHU	4183	1000000111	186 101,79
00010001(	MONGOTLENG	HJ	DERDE	19	KATHU	3600	1000000182	184 944,36
00010001(	WILTER PROPERTIES CC		POFADDERSLOT	11	KATHU	14330		182 878,31
00010001(	STEYNFAARD	DJ & E	ESSENHOUT STREET	0	KATHU	13561	1000000164	179 263,59
00010001(	VOS	GM	KATDORING	26	KATHU	4110	1000000112	178 448,14
00010001(	KOEN	H	POFADDERSLOT	1	KATHU	14318	6666666666	177 298,44
00010001(	NEL	HSM	AANDBLOM	13	KATHU	3141		177 254,62
00010001(	RAUBEX HOUSING PTY LTD		RINKHALS	1	KATHU	14347	1000000292	171 161,99
00010001(	HEXAGORIAN 1055 PTY LTD		FIRST ROAD	20	KATHU	3375		169 952,79
00010001(	RAUBEX HOUSING PTY LTD		KALAHARI SINGEL	30	KATHU	14366	1000000292	169 088,47
00010001(	REDELINGHUYS	JDH	SONNEBLOM ROAD	2	KATHU	3154	6666666666	168 461,55
00010001(	MALINDI NDLOVU	BZA	KALAHARI SINGEL	128	KATHU	14178		165 657,70
00010001(	VODACOM PTY LTD		SESHENG - ERF	3206	KATHU	8599		165 473,52
00010001(	MALINGA	CS & KI	SESHENG - ERF	4115	KATHU	7963		164 679,38
00010001(	MTN BTS PROPERTY MANAGEMENT DE		SESHENG - ERF	3206	KATHU	8600		164 653,86
00010001(	STEPHENS	DJ	SANDKUILSLOT	11	KATHU	14600		160 126,04

00010001(	HOUGH	GR	KALAHARI SINGEL	10	KATHU	14435	1000000111	**159 307,97**
00010001(	HEYNEKE	RE	UITBREIDING	3	KATHU	12959	1000000111	**152 173,13**
00010001(	LEKGETHO	LJ	SESHENG - ERF	3621	KATHU	7718	1000000182	**143 126,28**
00010001(	MAROOANE	O	SESHENG - ERF	3620	KATHU	7717	1000000182	**137 468,71**
00010001(	DRIES LATEGAN TRUST		MAUSERSLOT	12	KATHU	14418		**136 692,96**
00010001(	ENGELBRECHT	C	RIETBOK	3591	KATHU	4182	1000000048	**136 258,06**
00010001(	CHARL STRYDOM FAMILIE TRUST		SNELLERSLOT	12	KATHU	14040	1000000025	**128 656,34**
00010001(	MALAN	AE	ROOIGRASSLOT	1	KATHU	14404	1000000055	**128 365,58**
00010001(	BOTSHELENG	KP	SESHENG - ERF	3842	KATHU	7941	1000000182	**124 824,34**
00010001(	TYATYANI	PV	SESHENG - ERF	3682	KATHU	7774	1000000182	**122 017,90**
00010001(	VAN WYK	DJ	SYDORING	19	KATHU	4123	1000000025	**121 761,39**
00010001(	MOOKI	PP	SESHENG - ERF	3669	KATHU	7761	1000000025	**119 609,68**
00010001(	KEEGAN	SP	TRITOLSLOT	5	KATHU	14581	1000000025	**117 901,27**
00010001(	MECWI	KF	SESHENG - ERF	4309	KATHU	8167	1000000182	**116 625,39**
00010001(	MAROBU	KJ	SESHENG - ERF	4124	KATHU	7973	1000000182	**110 306,43**
00010001(	MACLYN	LP	BERGDORING	18	KATHU	3877	1000000025	**109 945,69**
00010001(	DERCKSEN	HA	TAAIBOS STREET	58		1969	9999991004	**106 533,59**
00010001(	LUNGILE	KCO	EERSTE	5	KATHU	3394		**105 178,46**
00010001(	MPONA	L	TWEEDE	4	KATHU	3613	1000000182	**100 613,60**
00010001(	GROOTSTRY 2 TRUST		KALAHARI CRESCENT	86	KATHU	14214	9999991004	**99 437,96**
00010001(	SENYE	SM	SESHENG - ERF	4275	KATHU	8131	1000000182	**98 566,50**
00010001(	KOPANG	KA	SESHENG - ERF	4319	KATHU	8177	1000000182	**90 057,92**
00010002(	JANSEN	SCAM	TROUPAND	3	DINGLETO	4297		**83 696,93**
00010001(	GASEDIMO	BJ	SESHENG - ERF	3716	KATHU	7809	1000000182	**83 284,55**
00010001(	SENYE	OJ	WATERDORING	23	KATHU	13899	1000000025	**83 148,04**
00010001(	MAKHANYA	GS	SESHENG - ERF	3817	KATHU	7916	1000000182	**81 431,55**
00010001(	VAN DER MERWE	JJH	TEIKENSLOT	13	KATHU	14096	1000000025	**80 015,48**
00010001(	LE ROUX	JA	SYDORING	19	KATHU	4120	6666666666	**77 499,80**
00010001(	MELOKWE	MOL	SESHENG - ERF	3850	KATHU	7950	1000000182	**72 215,13**
00010001(	SPANGENBERG	HH & MH	GEMSBOK COMPLEX 23/2	2024/02/23	KATHU	8801	1000000025	**71 549,64**
00010006(	LEEU	G	ONBEKEND	0	KATHU	7459	1000000041	**69 341,13**
00010001(	KRUGER	SJ	ROOISANDSLOT	10	KATHU	14523		**68 551,22**
00010001(	JOUBERT	AP & ME	LEMOENDORING STREET	43	KATHU	3899	1000000025	**68 102,28**
00010001(	VAN DEEMTER	D	RINKHALS	4	KATHU	14362		**68 092,55**
00010001(	OOSTHUIZEN	AJ	KALK STREET	18	KATHU	2630		**66 474,04**
00010006(	N G SENDINGKERK		HOUSE	0	KATHU	5990	1000000041	**65 380,71**
00010001(	MOSEKI	PS	AANDBLOM	0	KATHU	3045	1000000111	**65 268,28**
00010001(	RUFFINI	O AND O	JASPES STREET	1419	KATHU	2689		**64 523,33**
00010001(	KHUMANI HOUSING DEVELOPMENT CO		HEIDE	6461	KATHU	8877	1000000285	**64 155,71**
00010006(	LOUE	J	HOUSE	1340	KATHU	7460	1000000041	**63 711,39**
00010001(	VOS	G & M	GEMSBOK COMPLEX 23	23	KATHU	8800	1000000112	**63 698,71**
00010001(	MMOKWA	JMKE	SESHENG - ERF	4220	KATHU	8074	1000000182	**62 583,35**
00010001(	STEYNFAARD	DJ & E	ESSENHOUT STREET	0	KATHU	4214	1000000164	**58 913,34**
00010001(	PORTLAND ROCK TRADE PTY LTD		MIERSHOOP	1	KATHU	14537	1000000025	**57 365,68**
00010001(	VAN DER WESTHUIZEN	MJ	BERGDORING	50	KATHU	13900	1000000025	**57 204,20**
00010001(	CENTRAL BRIDGE TRADING		RIETBOK	3590	KATHU	4181		**57 052,03**
00010001(	CUBE	KM	SESHENG - ERF	3835	KATHU	7934	1000000182	**56 722,54**
00010001(	KENTE	FJ & DG	BERGDORING	87	KATHU	13832	1000000025	**52 906,30**
00010001(	DIKAPARO	KJ	TWEEDE	42	KATHU	3315		**51 996,71**
								25 369 164,22

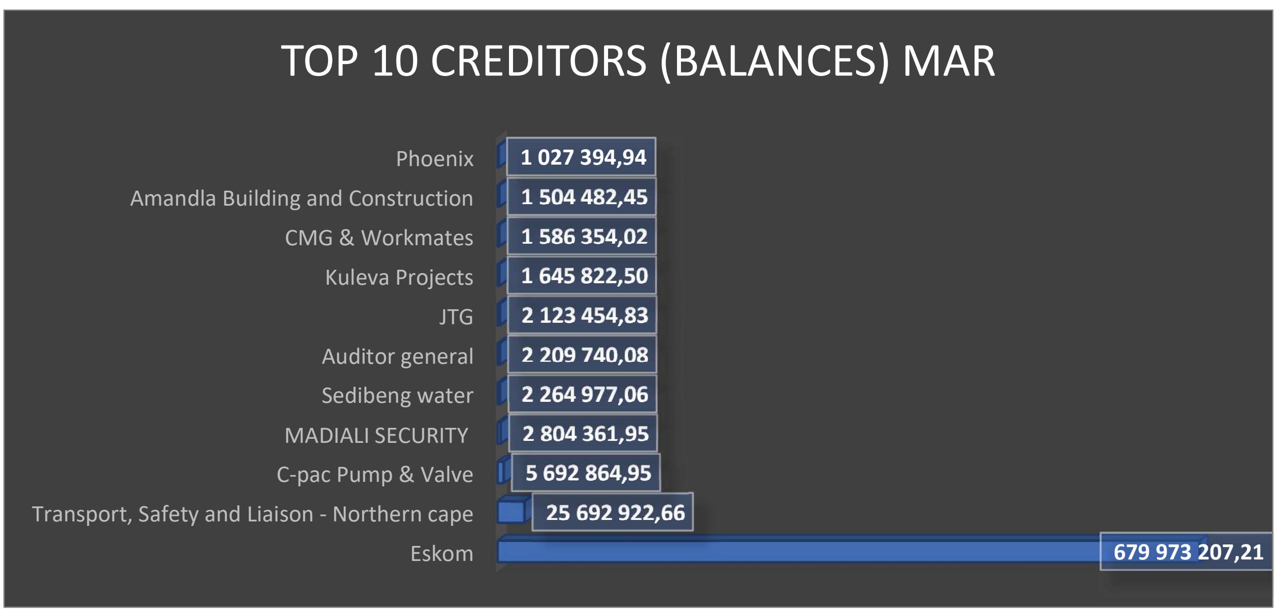
Creditors Ageing

The municipality owes Eskom a total debt of **R 679 million**. The debt was reduced by an August amount of **R 31 million** due to the interests that were written-of as part of the debt relief program.

Stricter and rigorous debt collection measures have been put in place in order to pay and fulfill the ESKOM mandate of servicing the current account for 12 consecutive months Top ten creditors amount to **R726 Million.**

Top 10 Creditors

Top 10 Creditors - March 2025	AGING						
Supplier	Current	01-30 days	31-60 days	61-90 days	91-120 days	120+ days	Outstanding Amount
Eskom	R 19 197 047,24	R 17 412 385,97	R 20 051 480,31	R 19 197 491,31	R 19 015 877,33	R 585 098 925,05	R 679 973 207,21
Transport, Safety and Liaison - Northern cape	R 232 859,45	R 174 685,30	R 269 132,39	R 168 355,83	R 473 447,39	R 24 374 442,30	R 25 692 922,66
C-pac Pump & Valve	R 45 396,25	R 308 585,25	R 771 238,30	R 427 250,30	R 2 700 247,55	R 1 440 147,30	R 5 692 864,95
MADIALI SECURITY	R 2 804 361,95	R -	R -	R -	R -	R -	R 2 804 361,95
Sedibeng water	R 780 332,50	R 557 750,00	R 494 500,00	R 424 505,72	R 7 888,84	R -	R 2 264 977,06
Auditor general	R 20 453,34	R -		R 2 189 286,74	R -	R -	R 2 209 740,08
JTG	R 554 091,60	R 16 370,82	R 16 288,73	R 651 838,78	R 9 635,46	R 875 229,44	R 2 123 454,83
Kuleva Projects	R -	R 1 645 822,50	R -	R -	R -	R -	R 1 645 822,50
CMG & Workmates	R 1 586 354,02	R -	R -	R -	R -	R -	R 1 586 354,02
Amandla Building and Construction	R 1 504 482,45						R 1 504 482,45
Phoenix	R 48 702,50	R 25 300,00				R 953 392,44	R 1 027 394,94
							R 726 525 582,65



1.4 In-Year Budget Statement Tables

1.4.1 Table C1: Monthly Budget Statement Summary

NC453 Gamagara - Table C1 Monthly Budget Statement Summary - M09 March

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	154 195	177 554	177 554	13 222	121 513	133 165	(11 652)	-9%	177 554
Service charges	350 046	414 802	421 136	46 916	302 387	311 102	(8 715)	-3%	421 136
Investment revenue	604	627	517	19	351	470	(119)	-25%	517
Transfers and subsidies - Operational	104 060	70 797	70 797	27 350	67 283	53 098	14 185	27%	70 797
Other own revenue	163 626	103 418	108 023	6 259	53 236	92 830	(39 594)	-43%	–
Total Revenue (excluding capital transfers and contributions)	**772 531**	**767 197**	**778 027**	**93 766**	**544 770**	**590 665**	**(45 894)**	**-8%**	**778 027**
Employee costs	242 467	282 209	268 165	19 757	188 337	212 139	(23 802)	-11%	268 165
Remuneration of Councillors	6 957	6 831	6 831	570	5 064	5 123	(60)	-1%	6 831
Depreciation and amortisation	63 344	55 155	53 873	4 747	40 915	41 366	(452)	-1%	53 873
Interest	64 665	25 250	28 750	2 725	22 606	18 937	3 669	19%	28 750
Inventory consumed and bulk purchases	193 588	215 457	211 000	13 560	144 431	161 593	(17 162)	-11%	211 000
Transfers and subsidies	43	500	151	35	51	375	(324)	-86%	151
Other expenditure	208 231	244 566	230 950	11 571	145 480	186 869	(41 389)	-22%	230 950
Total Expenditure	**779 295**	**829 968**	**799 721**	**52 964**	**546 883**	**626 403**	**(79 520)**	**-13%**	**799 721**
Surplus/(Deficit)	**(6 764)**	**(62 771)**	**(21 694)**	**40 803**	**(2 113)**	**(35 739)**	**33 626**	**-94%**	**(21 694)**
Transfers and subsidies - capital (monetary allocations)	12 955	43 464	43 464	8 188	15 540	32 598	###	-52%	43 464
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**6 191**	**(19 307)**	**21 770**	**48 990**	**13 427**	**(3 141)**	**16 568**	**-528%**	**21 770**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**6 191**	**(19 307)**	**21 770**	**48 990**	**13 427**	**(3 141)**	**16 568**	**-528%**	**21 770**
Capital expenditure & funds sources									
Capital expenditure	**7 159**	**90 872**	**132 293**	**1 235**	**33 409**	**67 044**	**(33 635)**	**-50%**	**132 293**
Capital transfers recognised	11 939	43 464	64 686	1 040	17 278	32 570	(15 292)	-47%	64 686
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**(4 780)**	**47 408**	**67 607**	**195**	**16 131**	**34 474**	**(18 343)**	**-53%**	**67 607**
Total sources of capital funds	**7 159**	**90 872**	**132 293**	**1 235**	**33 409**	**67 044**	**(33 635)**	**-50%**	**132 293**
Financial position									
Total current assets	12 891 204	(11 756 245)	25 748 803		13 001 995				25 748 803
Total non current assets	1 503 649	1 508 195	3 040 461		1 496 143				3 040 461
Total current liabilities	12 844 951	(11 497 693)	26 301 861		12 938 756				26 301 861
Total non current liabilities	411 459	160 405	386 558		413 563				360 601
Community wealth/Equity	**1 138 443**	**1 089 238**	**2 122 686**		**1 142 834**				**2 122 686**
Cash flows									
Net cash from (used) operating	895 065	42 226	73 182	60 287	637 938	78 339	(559 599)	-714%	73 182
Net cash from (used) investing	(24 036)	(90 872)	(89 392)	(2 005)	(41 904)	(67 044)	(25 140)	37%	(89 392)
Net cash from (used) financing	10 050	9 281	20 099	50	691	–	(691)	#DIV/0!	20 099
Cash/cash equivalents at the month/year end	**894 269**	**(94 027)**	**18 199**	**72 643**	**611 035**	**25 605**	**(585 431)**	**-2286%**	**18 199**
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	28 142	24 450	19 733	16 727	15 588	16 335	103 346	407 617	631 938
Creditors Age Analysis									
Total Creditors	625	128	20 161	19 907	19 038	18 445	94 437	388 266	561 008

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.

1.4.2 Table C2: Monthly Budget Statement – Financial Performance by Standard Classification

NC453 Gamagara - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**271 995**	**304 590**	**307 889**	**42 255**	**207 007**	**243 640**	(36 633)	-15%	**307 889**
Executive and council		64 972	66 809	67 143	26 998	66 847	50 107	16 741	33%	67 143
Finance and administration		207 023	237 781	240 746	15 258	140 160	193 534	(53 374)	-28%	240 746
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**1 102**	**1 191**	**1 191**	**629**	**1 846**	**893**	953	107%	**1 191**
Community and social services		1 102	1 191	1 191	5	49	893	(844)	-95%	1 191
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		0	–	0	624	1 797	0	1 797	1535772%	0
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**6 845**	**8 077**	**7 820**	**949**	**4 475**	**6 058**	(1 583)	-26%	**7 820**
Planning and development		2 672	4 354	4 434	153	1 954	3 265	(1 311)	-40%	4 434
Road transport		4 168	3 720	3 357	794	2 501	2 790	(289)	-10%	3 357
Environmental protection		5	3	30	2	20	2	17	702%	30
Trading services		**505 545**	**496 804**	**504 591**	**58 121**	**346 982**	**372 671**	**(25 690)**	-7%	**504 591**
Energy sources		336 951	272 074	271 223	35 097	200 120	204 055	(3 936)	-2%	271 223
Water management		74 309	114 653	115 808	13 592	61 499	85 990	(24 491)	-28%	115 808
Waste water management		42 448	58 724	57 328	4 418	40 550	44 043	(3 493)	-8%	57 328
Waste management		51 837	51 353	60 232	5 014	44 813	38 583	6 229	16%	60 232
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**785 486**	**810 661**	**821 491**	**101 954**	**560 310**	**623 263**	**(62 952)**	**-10%**	**821 491**
Expenditure - Functional										
Governance and administration		**238 133**	**237 827**	**232 903**	**15 265**	**161 823**	**182 139**	(20 316)	-11%	**232 903**
Executive and council		27 157	31 784	33 715	3 116	24 129	24 209	(81)	0%	33 715
Finance and administration		210 975	206 043	199 188	12 149	137 694	157 930	(20 236)	-13%	199 188
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**89 091**	**117 173**	**105 884**	**6 116**	**75 474**	**87 955**	(12 481)	-14%	**105 884**
Community and social services		52 124	70 055	64 650	3 105	46 137	52 617	(6 480)	-12%	64 650
Sport and recreation		35 208	45 314	38 634	2 801	27 486	33 986	(6 499)	-19%	38 634
Public safety		–	–	–	–	–	–	–		–
Housing		1 758	1 804	2 601	210	1 851	1 353	498	37%	2 601
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**46 141**	**67 068**	**61 713**	**4 296**	**40 051**	**50 361**	(10 310)	-20%	**61 713**
Planning and development		18 000	29 043	27 605	1 631	15 590	21 782	(6 192)	-28%	27 605
Road transport		28 141	38 026	34 108	2 665	24 461	28 579	(4 118)	-14%	34 108
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**405 930**	**407 900**	**399 221**	**27 287**	**269 535**	**305 948**	**(36 413)**	-12%	**399 221**
Energy sources		267 443	262 773	262 279	17 701	174 073	197 080	(23 007)	-12%	262 279
Water management		77 753	81 264	70 354	3 804	50 430	60 948	(10 518)	-17%	70 354
Waste water management		27 989	34 998	39 878	3 864	29 342	26 248	3 094	12%	39 878
Waste management		32 745	28 866	26 710	1 919	15 691	21 672	(5 981)	-28%	26 710
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**779 295**	**829 968**	**799 721**	**52 964**	**546 883**	**626 403**	**(79 520)**	**-13%**	**799 721**
Surplus/ (Deficit) for the year		**6 191**	**(19 307)**	**21 770**	**48 990**	**13 427**	**(3 141)**	**16 568**	**-528%**	**21 770**

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 Trading services.

Revenue

Total budget revenue including capital transfers is **R 810.6 million** and year-to-date actual is a total **R560 million (including capital grants revenue)** or **69%** has been recognized as at end of March 2025.

Expenditure

The total expenditure budget for the 2024/25 financial year is an amount of **R 829 million** and a total of **R546 million cumulative or 77.8%** has been spent as at end of March 2025. It must be noted that the timely submission and capturing of invoices of Suppliers is very important.

1.4.3 Table C3: Monthly Budget Statement-Financial Performance by municipal vote.

NC453 Gamagara - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		173 049	215 899	218 864	15 258	140 160	177 122	(36 962)	-20,9%	218 864
Vote 2 - Corporate Services		33 974	21 882	21 882	–	–	16 412	(16 412)	-100,0%	21 882
Vote 3 - Community Services		56 161	55 050	63 593	5 450	46 629	41 356	5 273	12,7%	63 593
Vote 4 - Infrastructure Services		454 656	446 849	445 591	53 473	302 923	335 137	(32 214)	-9,6%	445 591
Vote 5 - Strategic Services		2 675	4 172	4 419	776	3 751	3 129	621	19,9%	4 419
Vote 6 - Executive & Council		64 972	66 809	67 143	26 998	66 847	50 107	16 741	33,4%	67 143
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**785 486**	**810 661**	**821 491**	**101 954**	**560 310**	**623 263**	**(62 952)**	**-10,1%**	**821 491**
Expenditure by Vote	1									
Vote 1 - Budget & Treasury Office		133 926	109 356	115 486	5 942	82 159	82 070	88	0,1%	115 486
Vote 2 - Corporate Services		77 049	96 687	83 702	6 207	55 535	75 859	(20 324)	-26,8%	83 702
Vote 3 - Community Services		132 440	160 129	144 934	8 829	99 881	120 195	(20 314)	-16,9%	144 934
Vote 4 - Infrastructure Services		393 461	406 875	395 738	27 423	270 337	305 216	(34 879)	-11,4%	395 738
Vote 5 - Strategic Services		15 262	25 138	26 146	1 447	14 842	18 853	(4 011)	-21,3%	26 146
Vote 6 - Executive & Council		27 157	31 784	33 715	3 116	24 129	24 209	(81)	-0,3%	33 715
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**779 295**	**829 968**	**799 721**	**52 964**	**546 883**	**626 403**	**(79 520)**	**-12,7%**	**799 721**
Surplus/ (Deficit) for the year	2	**6 191**	**(19 307)**	**21 770**	**48 990**	**13 427**	**(3 141)**	**16 568**	**-527,5%**	**21 770**

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.

Vote Description	Ref	2023/24	Budget Year 2024/25					
R thousands		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Expenditure by Vote	1							
Vote 1 - Budget & Treasury Office		–	109 356	5 942	82 159	82 070	88	0,1%
Vote 2 - Corporate Services		–	96 687	6 207	55 535	75 859	(20 324)	-26,8%
Vote 3 - Community Services		–	160 129	8 829	99 881	120 195	(20 314)	-16,9%
Vote 4 - Infrastructure Services		–	406 875	27 423	270 337	305 216	(34 879)	-11,4%
Vote 5 - Strategic Services		–	25 138	1 447	14 842	18 853	(4 011)	-21,3%
Vote 6 - Executive & Council		–	31 784	3 116	24 129	24 209	(81)	-0,3%
Total Expenditure by Vote	2	–	**829 968**	**52 964**	**546 883**	**626 403**	**(79 520)**	**-12,7%**

Expenditure by Vote or Department

The narrations below indicate how individual departments have performed in relation to the expected spending of 100`% as at end of March 2025. The expenditure reflected in this section is the year-to-date spending of each department.

Vote 1 – Budget and Treasury

Budget and Treasury has spent **75%** which translate into a total of **R82 million** of the original budget allocated to the directorate for the period ending March 2025. There is a **0.1%** variance between the Actual year-to-date expenditure and YTD Budget. This is due to ongoing cost containment measures.

Vote 2 – Corporate Services

Corporate Services has spent **57%** or **R55 million** of the original budget allocated to the directorate for the period ending March 2025. There is a variance of **26.8%** between YTD expenditure between YTD Budgeted and YTD actual expenditure. This is due to ongoing cost containment measures.

Vote 3 – Community Services

Community Services has spent **62% or R99 million** of the original budget allocated to the directorate for the period ending March 2025. There is a variance of **6.9%** between YTD expenditure between YTD Budgeted and YTD actual expenditure. This is due to ongoing cost containment measures.

Vote 4 – Infrastructure Services

Infrastructure Services has spent **66%** or **R270 million** of the original budget allocated to the directorate for the period ending March 2025. There is a variance of **11.4%** between the year-to-date budget and year-to-date actual expenditure.

Vote 5 – Strategic Services

Strategic Service has spent **59%** or **R14 million** of the original budget allocated to the directorate for the period ending March 2025. There is a variance of **21.3%** between the year-to-date budget and year-to-date actual expenditure.

Vote 6 – Executive and Council

Executive and Council has spent **76%** or **R24 million** of the original budget allocated to the directorate for the period ending MARCH 2025. There is an unfavorable variance of **0.3%** between the year-to-date budget and year-to-date actual expenditure.

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

NC453 Gamagara - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		216 902	250 960	250 960	31 512	185 399	188 220	(2 821)	-1%	250 960
Service charges - Water		53 389	68 717	68 717	7 349	43 844	51 538	(7 694)	-15%	68 717
Service charges - Waste Water Management		37 731	52 124	52 124	3 967	36 540	39 093	(2 552)	-7%	52 124
Service charges - Waste management		42 025	43 001	49 335	4 089	36 604	32 251	4 353	13%	49 335
Sale of Goods and Rendering of Services		(585)	7 798	7 746	778	4 196	5 849	(1 652)	-28%	7 746
Agency services		547	594	470	21	309	445	(136)	-31%	470
Interest								–	0%	
Interest earned from Receivables		41 548	36 115	37 202	2 851	27 979	27 170	809	3%	37 202
Interest from Current and Non Current Assets		604	627	517	19	351	470	(119)	-25%	517
Dividends								–	0%	
Rent on Land								–	0%	
Rental from Fixed Assets		2 075	2 003	2 108	187	1 560	1 502	58	4%	2 108
Licence and permits		30	33	60	2	19	25	(6)	-24%	60
Operational Revenue		101 696	21 479	21 356	26	275	16 109	(15 833)	-98%	21 356
Non-Exchange Revenue								–	0%	
Property rates		154 195	177 554	177 554	13 222	121 513	133 165	(11 652)	-9%	177 554
Surcharges and Taxes								–	0%	
Fines, penalties and forfeits		1 384	699	890	311	779	524	255	49%	890
Licence and permits		1 703	1 814	1 518	163	1 132	1 360	(228)	-17%	1 518
Transfers and subsidies - Operational		104 060	70 797	70 797	27 350	67 283	53 098	14 185	27%	70 797
Interest		14 611	18 163	21 973	1 885	16 624	18 139	(1 515)	-8%	21 973
Fuel Levy								–	0%	
Operational Revenue		616	500	481	35	361	375	(14)	-4%	481
Gains on disposal of Assets								–	0%	
Other Gains		–	14 221	14 221	–	–	21 331	(21 331)	-100%	14 221
Discontinued Operations								–	0%	
Total Revenue (excluding capital transfers and contributions)		**772 531**	**767 197**	**778 027**	**93 766**	**544 770**	**590 665**	**(45 894)**	-8%	**778 027**
Expenditure By Type										
Employee related costs		242 467	282 209	268 165	19 757	188 337	212 139	(23 802)	-11%	268 165
Remuneration of councillors		6 957	6 831	6 831	570	5 064	5 123	(60)	-1%	6 831
Bulk purchases - electricity		173 543	191 095	191 095	12 788	131 774	143 321	(11 547)	-8%	191 095
Inventory consumed		20 045	24 362	19 905	772	12 657	18 271	(5 615)	-31%	19 905
Debt impairment		20 412	24 547	24 547	–	–	18 410	(18 410)	-100%	24 547
Depreciation and amortisation		63 344	55 155	53 873	4 747	40 915	41 366	(452)	-1%	53 873
Interest		64 665	25 250	28 750	2 725	22 606	18 937	3 669	19%	28 750
Contracted services		96 504	103 400	87 563	3 738	56 652	80 550	(23 898)	-30%	87 563
Transfers and subsidies		43	500	151	35	51	375	(324)	-86%	151
Irrecoverable debts written off		11 438	23 890	27 298	2 808	21 578	17 918	3 660	20%	27 298
Operational costs		84 310	91 050	89 864	5 025	67 250	68 732	(1 482)	-2%	89 864
Losses on Disposal of Assets		(144)	–	–	–	–	–	–	0%	–
Other Losses		(4 289)	1 678	1 678	–	–	1 259	(1 259)	-100%	1 678
Total Expenditure		**779 295**	**829 968**	**799 721**	**52 964**	**546 883**	**626 403**	**(79 520)**	-13%	**799 721**
Surplus/(Deficit)		**(6 764)**	**(62 771)**	**(21 694)**	**40 803**	**(2 113)**	**(35 739)**	**33 626**	-94%	**(21 694)**
Transfers and subsidies - capital (monetary allocations)		12 955	43 464	43 464	8 188	15 540	32 598	(17 058)	-52%	43 464
Transfers and subsidies - capital (in-kind)								–	0%	
Surplus/(Deficit) after capital transfers & contributions		**6 191**	**(19 307)**	**21 770**	**48 990**	**13 427**	**(3 141)**	16 568	-528%	**21 770**
Income Tax								–	0%	
Surplus/(Deficit) after income tax		**6 191**	**(19 307)**	**21 770**	**48 990**	**13 427**	**(3 141)**	16 568	-528%	**21 770**
Share of Surplus/Deficit attributable to Joint Venture								–	0%	
Share of Surplus/Deficit attributable to Minorities								–	0%	
Surplus/(Deficit) attributable to municipality		**6 191**	**(19 307)**	**21 770**	**48 990**	**13 427**	**(3 141)**	16 568	-528%	**21 770**
Share of Surplus/Deficit attributable to Associate								–	0%	
Intercompany/Parent subsidiary transactions								–	0%	
Surplus/ (Deficit) for the year		**6 191**	**(19 307)**	**21 770**	**48 990**	**13 427**	**(3 141)**	16 568	-528%	**21 770**

Revenue by Source

Revenue by source explains the type of income budgeted for and the performance of these sources individually. Similarly, expenditure by type focuses on budgeted expenditure The following revenue variances and remedial measures are based on the Budget versus the actual revenue billed.

MATERIAL VARIANCES EXPLANATIONS - REVENUE AND EXPENDITURE						
Exchange Revenue	YearTD actual	YearTD budget	YTD variance	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Service charges - Electricity	185 399 305,80	188 220 341,00	- 2 821 035,20	-2%	Below the treshold. The Municipality has improved drastically in completeness of revenue base	To continue with revenue enhancement
Service charges - Water	43 843 753,38	51 537 828,00	- 7 694 074,62	-15%	Unfavourable outcome due to bypass on both prepaid and conventional meters.	Meter assessments and replacement
Service charges - Waste Water Management	36 540 263,96	39 092 683,00	- 2 552 419,04	-7%	Due to some challenges with the breakdown of trucks	To continue with revenue enhancement
Service charges - Waste management	36 603 882,15	32 250 867,00	4 353 015,15	13%	Due to some challenges with the breakdown of trucks	To continue with revenue enhancement
Sale of Goods and Rendering of Services	4 196 394,09	5 848 658,00	- 1 652 263,91	-28%	Cyclical or seasonal revenue realization.	To continue with revenue enhancement
Agency services	309 362,92	445 237,00	- 135 874,08	-31%	September revenue not yet captured	timeous capturing of receipts / Invoices
Interest earned from Receivables	27 978 526,19	27 170 014,00	808 512,19	3%	Below the treshold. The Municipality has improved drastically in completeness of revenue base	To continue with revenue enhancement
Interest from Current and Non Current Assets	350 754,01	469 973,00	- 119 218,99	-25%	Below the treshold. The Municipality has improved drastically on interest	To continue with revenue enhancement
Rental from Fixed Assets	1 559 872,16	1 502 263,00	57 609,16	4%	Below the treshold. The Municipality has improved drastically in completeness of revenue base	To maintain and improve rental assets
Licence and permits	19 086,66	24 973,00	- 5 886,34	-24%	Based on demand	timeous capturing of receipts / Invoices
Operational Revenue	275 443,19	16 108 916,00	- 15 833 472,81	-98%	Less building plans submitted. Less miscelleneous revenue realised	To maintain sales even during lucnh time
Non-Exchange Revenue						
Property rates	121 513 183,77	133 165 283,00	- 11 652 099,23	-9%	Certain disputes that are pending	To continue with clearing GV Exceptions
Fines, penalties and forfeits	779 120,81	524 072,00	255 048,81	49%	Cost schedules on hold, Issued more fines, less clearance certificates issued, court pays twice a year	To maintain the internal controls
Licence and permits	1 132 390,90	1 360 447,00	- 228 056,10	-17%	Based on demand	To continue with revenue enhancement
Transfers and subsidies - Operational	67 283 314,75	53 097 829,00	14 185 485,75	27%	Grants receipts in accordance with the payment schedule as per the DoRA	timeous capturing of receipts / Invoices
Interest	16 624 459,87	18 139 129,00	- 1 514 669,13	-8%	Interest levied on late payments or outstanding accounts	To continue with clearing GV Exceptions
Operational Revenue	360 967,32	374 999,00	- 14 031,68	-4%	Below the treshold. The Municipality has improved drastically on operational revenue	To maintain the rendering of services

Property Rates – A year to date total of **R121 million** was recognized with regards to property rates for the year as at end of March 2025. The year-to-date budget is **R133 million** resulting in a variance of **9%**. This means that actual revenue from property rate is less than the year-to-date budget by **9**%.

Service charges – Electricity – A total of **R185 million** was recognized on service charges electricity for the year as at end of March 2025. The year-to-date budget is **R188 million** resulting in a variance of **2%**. The year-to-date actual revenue is less than the year-to-date budget by **2 or R3 million%.**

Service charges – Water – A total of **R43 million** was recognized on service charges water for the year as at end of March 2025. The year-to-date budget is **R51 million** resulting in a variance of **15%.** This is due to lower water consumption, stuck and bypassed meters. Note: some areas are not metered, therefore, the estimation is made based on metered areas only. There is also an unwillingness to settle accounts by consumers. Collection on this service can still be improved if the municipality enforces the approved credit control and debt collection policies.

Service charges – Waste Water Management (Sanitation) - A total of **R36 million** was recognized on service charges water for the year as at end of MARCH 2025. The year-to-date budget is **R39 million** resulting in a variance of **-7%**. This service charge is a basic charge and the variance could be attributed to poor payment by consumers. Collection on this service can still be improved if the municipality enforce the approved credit control and debt collection policies.

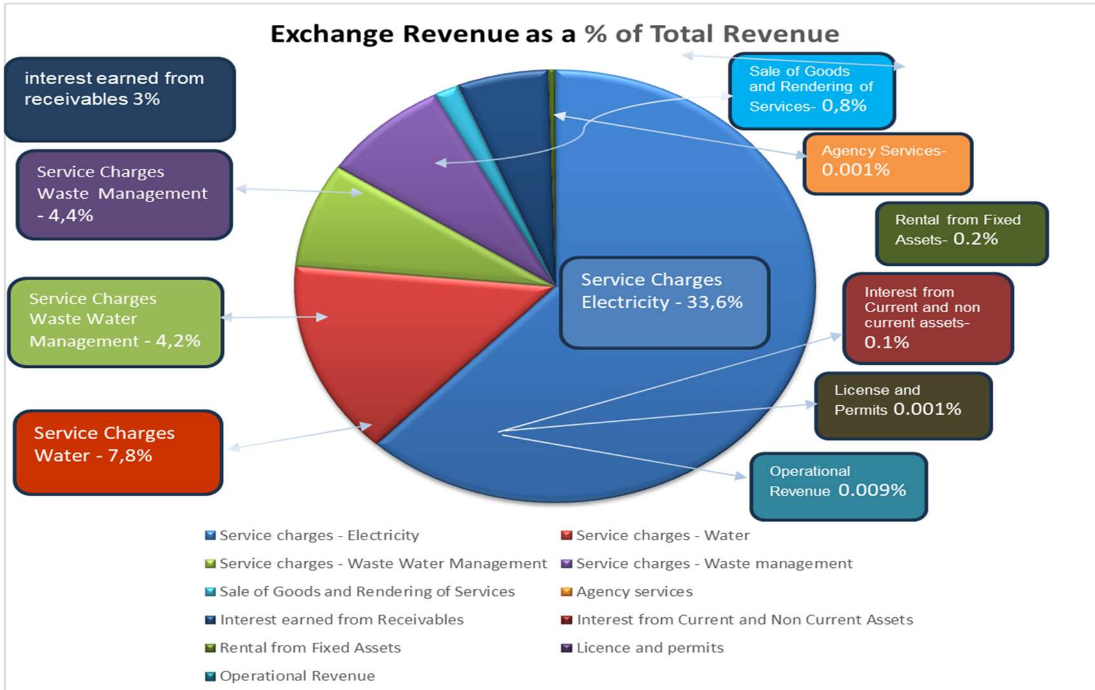
Service charges – Waste Management (Refuse) - A total of **R36 million** was recognized on service charges waste management for the year as at end of MARCH 2025. The year-to-date budget is **R32 million** resulting in a variance of **13%.**

Interest Earned from receivables (Outstanding Debtors) – Interest on outstanding debtors for the year as at end of March 2025 is an amount of **R27 million**. The year-to-date budget is **R27 million** resulting in a variance of **3%**.

Interest – Current and Non-Current Assets – Interest on current and non-current assets for the year as at the end of MARCH 2025 is an amount of **R350 754** (Actual) and a year-to-date budget of **R469 973** leading to a variance of **25%.**

Transfers and subsidies – A total of **R 67 million** was recognized for the Transfers and subsidies for the year as at end of MARCH 2025. The year-to-date budget is **R53 million** resulting in a variance of **27%.** The transfers recognized represents the allocations as promulgated in the National and Provincial Division of Revenues Act'. The schedule demonstrates that there transfers were made, however is worth noting that transfers were made in the month of M and they are reflected in the grants register

The graph below shows revenue composition per source as a percentage of the total revenue billed for the period ending March 2025, Revenue composition by source as a % of the total Revenue



EXCHANGE REVENUE

Exchange Revenue (Revenue by Source)	*Amount*	*% of Total Revenue*
Service charges - Electricity	31 511 637,16	33,6%
Service charges - Water	7 349 206,35	7,8%
Service charges - Waste Water Management	3 966 687,31	4,2%
Service charges - Waste management	4 088 628,25	4,4%
Sale of Goods and Rendering of Services	778 388,62	0,8%
Agency services	21 497,66	0,0%
Interest earned from Receivables	2 850 524,35	3,0%
Interest from Current and Non Current Assets	19 381,94	0,0%
Rental from Fixed Assets	186 984,27	0,2%
Licence and permits	1 571,29	0,0%
Operational Revenue	25 521,05	0,0%

Expenditure by Type

Expenditure by type reflects the operational budget per main type / category of expenditure: 'The following table / chart outlines the budgeted expenditure versus actual expenditure, along with the variances and remedial actions to be employed.

MATERIAL VARIANCES EXPLANATIONS - REVENUE AND EXPENDITURE						
	YearTD actual	YearTD budget	YTD variance	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Expeniture by Type						
Employee related costs	188 336 687,58	212 138 799,00	- 23 802 111,42	-11%	*Cost containment measures strictly implemented to curb overtime among other expenditure*	*strict adherence to cost containment measures*
Remuneration of councillors	5 063 946,99	5 123 489,00	- 59 542,01	-1%	*Within the treshold - Trivial*	*strict adherence to cost containment measures*
Bulk purchases - electricity	131 773 983,46	143 321 278,00	- 11 547 294,54	-8%	*Invoices not captured timely*	*completeness of invoices as we are on accrual basis*
Inventory consumed	12 656 929,56	18 271 479,00	- 5 614 549,44	-31%	*Invoices not captured timely*	*completeness of invoices as we are on accrual basis*
Depreciation and amortisation	40 914 616,20	41 366 377,00	- 451 760,80	-1%	*Within the treshold - Trivial*	*strict adherence to cost containment measures*
Interest	22 606 277,06	18 937 499,00	3 668 778,06	19%	*Interest levied on Oustanding invoices pertaining to Creditors*	*strict adherence to cost containment measures*
Contracted services	56 651 553,34	80 549 777,00	- 23 898 223,66	-30%	*Slow spending on capital expenditure and other key conditional operational expenditure*	*to expedite the capex and opex in all Municipal units*
Irrecoverable debts written off	21 578 260,80	17 917 783,00	3 660 477,80	20%	*Indigents'debt written off*	*strict adherence to cost containment measures*
Operational costs	67 249 976,43	68 732 422,00	- 1 482 445,57	-2%	*Within the treshold - Trivial*	*strict adherence to cost containment measures*

Employee Related Cost - Employee-related cost expenditure for the year as at end of March 2025 amounted to **R188 million.** The year-to-date budget is **R212 million**, resulting in a variance of **-11%** due to the positions that were not filled as result many positions have other staff filling-in in the interim.

Remuneration of Councilors – remuneration of councilors amounted to **R5 million**. The year-to-date budget is **R5 million,** resulting in a variance of **-1%**. The expenditure did not exceed projections.

Debt impairment – a total of R 0 of the year-to-date budget was recognized for debt impairment for the year as at end of March 2025. The full impact of debt impairment will be effected at the end of the financial year.

Depreciation and Amortization – Depreciation year-to-date calculation amounted to **R40 million** and **R41 million** is the year to date budget

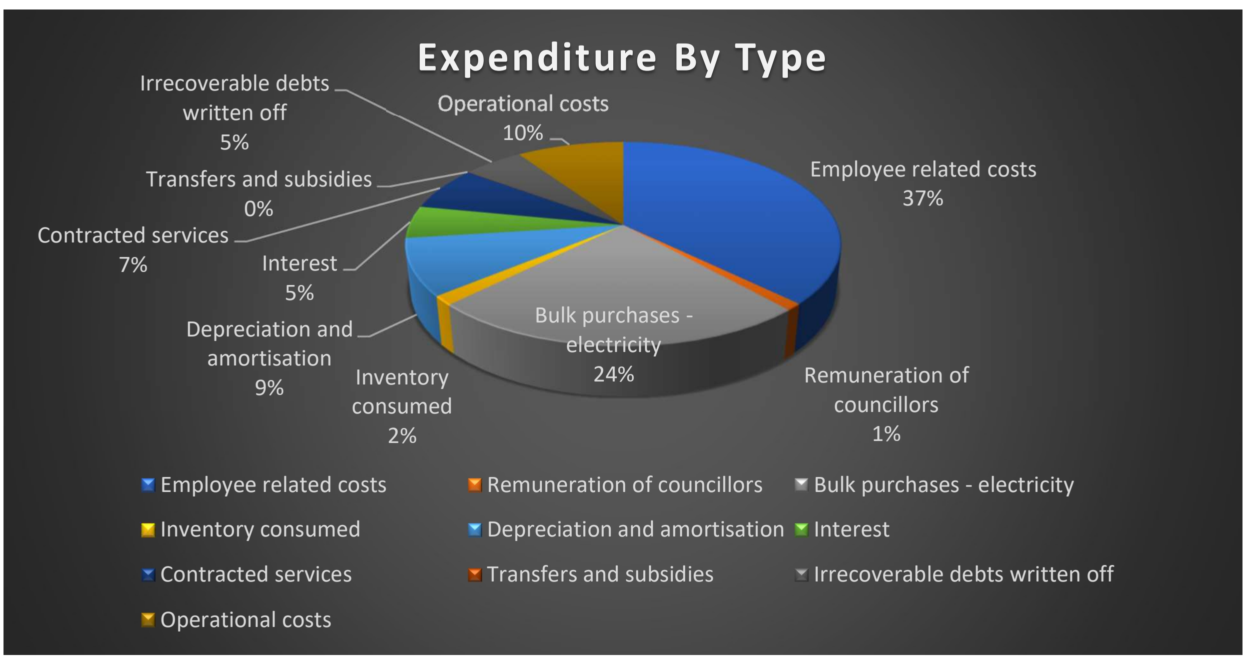
Bulk Purchases – electricity – amount spent on bulk electricity is **R131 Million** as at end of March 2025. The year-to-date budget is **R143 million**. This is an indication that the Bulk Eskom invoices are not processed timely. There is an **8%** variance

Inventory Consumed – a total of **R12 million** was spent for the year as at end of MARCH 2025. The year-to-date budget is **R18 million**, resulting in a variance of **-31%**. It should be noted that with the reclassification on mSCOA, water expenditure is now classified under inventory consumed.

Contracted Services – Contracted services amounted to **R56 million** for the year as at end of MARCH 2025. The year-to-date budget is **R80 million**, resulting in a variance of **-30%.** Most of the invoices relating to contracted services were not processed in July and August 2024. These were only captured in subsequent months. The contracted services are contracts that result from competitive bidding process for the acquisition of professional services that are needed by the municipality to provide support due to the limited resources that municipality has. Contracted services include legal fees, security services, professional consulting and other services related to maintenance of infrastructure as and when the need arises.

Operational costs – a total of **R67 million** was spent for the year as at end of March 2025. The year-to-date budget is **R68 million**, resulting in a variance of **2%.** The budgeted trends are based on historical information and therefore may differ from month to month.

The graph below shows expenditure composition per category as a percentage of the total expenditure incurred for the period ending March 2025.



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

NC453 Gamagara - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Budget & Treasury Office		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		–	16 000	13 600	–	8 396	10 200	(1 804)	-18%	13 600
Vote 3 - Community Services		101	10 490	13 967	74	3 132	10 475	(7 344)	-70%	13 967
Vote 4 - Infrastructure Services		784	64 382	61 825	1 160	21 881	46 369	(24 488)	-53%	61 825
Vote 5 - Strategic Services		–	–	–	–	–	–	–		–
Vote 6 - Executive & Council		–	–	–	–	–	–	–		–
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**885**	**90 872**	**89 392**	**1 235**	**33 409**	**67 044**	**(33 635)**	**-50%**	**89 392**
Single Year expenditure appropriation	2									
Vote 1 - Budget & Treasury Office		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		–	–	–	–	–	–	–		–
Vote 3 - Community Services		(101)	–	–	–	–	–	–		–
Vote 4 - Infrastructure Services		6 375	–	–	–	–	–	–		–
Vote 5 - Strategic Services		–	–	–	–	–	–	–		–
Vote 6 - Executive & Council		–	–	–	–	–	–	–		–
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	42 901	–	–	–	–		42 901
Total Capital single-year expenditure	4	6 274	–	42 901	–	–	–	–		42 901
Total Capital Expenditure		**7 159**	**90 872**	**132 293**	**1 235**	**33 409**	**67 044**	**(33 635)**	**-50%**	**132 293**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**16 000**	**38 517**	**–**	**8 396**	**10 200**	(1 804)	-18%	**38 517**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	16 000	38 517	–	8 396	10 200	(1 804)	-18%	38 517
Internal audit								–		
Community and public safety		**101**	**10 490**	**13 104**	**74**	**3 132**	**10 475**	(7 344)	-70%	**13 104**
Community and social services		–	490	(375)	–	–	367	(367)	-100%	(375)
Sport and recreation		101	10 000	13 480	74	3 132	10 108	(6 976)	-69%	13 480
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		**9**	**–**	**1 037**	**–**	**–**	**–**	–		**1 037**
Planning and development		9	–	1 037	–	–	–	–		1 037
Road transport		–	–	–	–	–	–	–		–
Environmental protection								–		
Trading services		**7 049**	**64 382**	**79 635**	**1 160**	**21 881**	**46 369**	(24 488)	-53%	**79 635**
Energy sources		(6 606)	10 125	20 471	407	3 544	10 144	(6 600)	-65%	20 471
Water management		11 045	29 448	36 346	571	10 045	20 392	(10 348)	-51%	36 346
Waste water management		2 620	24 809	22 809	183	8 293	15 833	(7 540)	-48%	22 809
Waste management		(9)	–	9	–	–	–	–		9
Other								–		
Total Capital Expenditure - Functional Classification	3	**7 159**	**90 872**	**132 293**	**1 235**	**33 409**	**67 044**	**(33 635)**	**-50%**	**132 293**
Funded by:										
National Government		11 939	42 974	55 040	1 040	17 278	32 203	(14 924)	-46%	55 040
Provincial Government		–	490	490	–	–	367	(367)	-100%	490
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	9 156	–	–	–	–		9 156
Transfers recognised - capital		**11 939**	**43 464**	**64 686**	**1 040**	**17 278**	**32 570**	**(15 292)**	**-47%**	**64 686**
Borrowing	6							–		
Internally generated funds		(4 780)	47 408	67 607	195	16 131	34 474	(18 343)	-53%	67 607
Total Capital Funding		**7 159**	**90 872**	**132 293**	**1 235**	**33 409**	**67 044**	**(33 635)**	**-50%**	**132 293**

Conditional Grants YTD Capital expenditure up till March amounts to **R16.7 Million**.

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

NC453 Gamagara - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		14 310	(127 775)	7 291	(2 573)	7 291
Trade and other receivables from exchange transactions		349 228	374 350	728 730	389 592	728 730
Receivables from non-exchange transactions		124 679	56 335	215 981	158 418	215 981
Current portion of non-current receivables						
Inventory		1 078	(895)	(7 017)	1 682	(7 017)
VAT		12 397 527	(12 061 819)	24 795 053	12 450 494	24 795 053
Other current assets		4 382	3 558	8 764	4 382	8 764
Total current assets		**12 891 204**	**(11 756 245)**	**25 748 803**	**13 001 995**	**25 748 803**
Non current assets						
Investments						
Investment property		375 213	346 311	748 070	375 213	748 070
Property, plant and equipment		1 128 561	1 161 953	2 292 641	1 121 055	2 292 641
Biological assets						
Living and non-living resources						
Heritage assets		75	75	149	75	149
Intangible assets		(200)	(144)	(399)	(200)	(399)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets		–	–	–	–	–
Total non current assets		**1 503 649**	**1 508 195**	**3 040 461**	**1 496 143**	**3 040 461**
TOTAL ASSETS		**14 394 853**	**(10 248 050)**	**28 789 264**	**14 498 138**	**28 789 264**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		32 727	44 031	65 455	28 972	65 455
Consumer deposits		10 050	9 281	20 099	10 741	20 099
Trade and other payables from exchange transactions		386 010	496 576	1 383 979	439 157	1 383 979
Trade and other payables from non-exchange transactions		82 880	71 058	165 760	85 230	165 760
Provision		19 191	101	38 382	19 191	38 382
VAT		12 314 093	(12 118 740)	24 628 186	12 355 464	24 628 186
Other current liabilities						
Total current liabilities		**12 844 951**	**(11 497 693)**	**26 301 861**	**12 938 756**	**26 301 861**
Non current liabilities						
Financial liabilities		10 268	5 486	20 536	12 372	20 536
Provision		119 156	117 099	264 269	119 156	238 312
Long term portion of trade payables		237 091	–	–	237 091	–
Other non-current liabilities		44 944	37 820	101 753	44 944	101 753
Total non current liabilities		**411 459**	**160 405**	**386 558**	**413 563**	**360 601**
TOTAL LIABILITIES		**13 256 410**	**(11 337 288)**	**26 688 419**	**13 352 319**	**26 662 462**
NET ASSETS	2	**1 138 443**	**1 089 238**	**2 100 845**	**1 145 819**	**2 126 802**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 138 443	1 089 238	2 122 686	1 142 834	2 122 686
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 138 443**	**1 089 238**	**2 122 686**	**1 142 834**	**2 122 686**

A statement of financial position is used to provide an overview of an institutions' financial position at a given point in time in terms of financial stability and potential risk. It includes items such as assets, liabilities and equity. According to the statement attached, community wealth or equity is at an amount of **R 1 billion**, which is calculated as a balance of assets less liabilities.

1.4.7 Table C7: Monthly Budget Statement – Cash Flow

NC453 Gamagara - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		81 173	177 554	177 554	7 066	65 504	133 165	(67 661)	-51%	177 554
Service charges		199 662	365 048	370 584	15 184	175 078	277 938	(102 860)	-37%	370 584
Other revenue		562 361	34 320	33 991	51 411	434 719	25 480	409 238	1606%	33 991
Transfers and Subsidies - Operational		205	70 797	70 797	–	21	53 098	(53 076)	-100%	70 797
Transfers and Subsidies - Capital		–	43 464	43 464	–	–	32 598	(32 598)	-100%	43 464
Interest		–	50 739	56 982	517	4 894	42 281	(37 387)	-88%	56 982
Dividends								–		
Payments										
Suppliers and employees		51 664	(698 947)	(675 940)	(13 890)	(42 278)	(483 035)	(440 757)	91%	(675 940)
Interest		–	(750)	(4 250)	–	–	(3 188)	(3 188)	100%	(4 250)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**895 065**	**42 226**	**73 182**	**60 287**	**637 938**	**78 339**	**(559 599)**	**-714%**	**73 182**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	44	600	–	600	#DIV/0!	–
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(24 036)	(90 872)	(89 392)	(2 048)	(42 504)	(67 044)	(24 541)	37%	(89 392)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(24 036)**	**(90 872)**	**(89 392)**	**(2 005)**	**(41 904)**	**(67 044)**	**(25 140)**	**37%**	**(89 392)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		10 050	9 281	20 099	50	691	–	691	#DIV/0!	20 099
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		**10 050**	**9 281**	**20 099**	**50**	**691**	**–**	**(691)**	**#DIV/0!**	**20 099**
NET INCREASE/ (DECREASE) IN CASH HELD		**881 078**	**(39 365)**	**3 889**	**58 332**	**596 725**	**11 294**			**3 889**
Cash/cash equivalents at beginning:		13 191	(54 661)	14 310	14 310	14 310	14 310			14 310
Cash/cash equivalents at month/year end:		894 269	(94 027)	18 199	72 643	611 035	25 605			18 199

Opening balance at the beginning was an amount of **R 14.31 million**, deposits made on the bank account are in relation to property rates, service charges, government grants and sundry.

PART 2 – SUPPORTING DOCUMENTATION

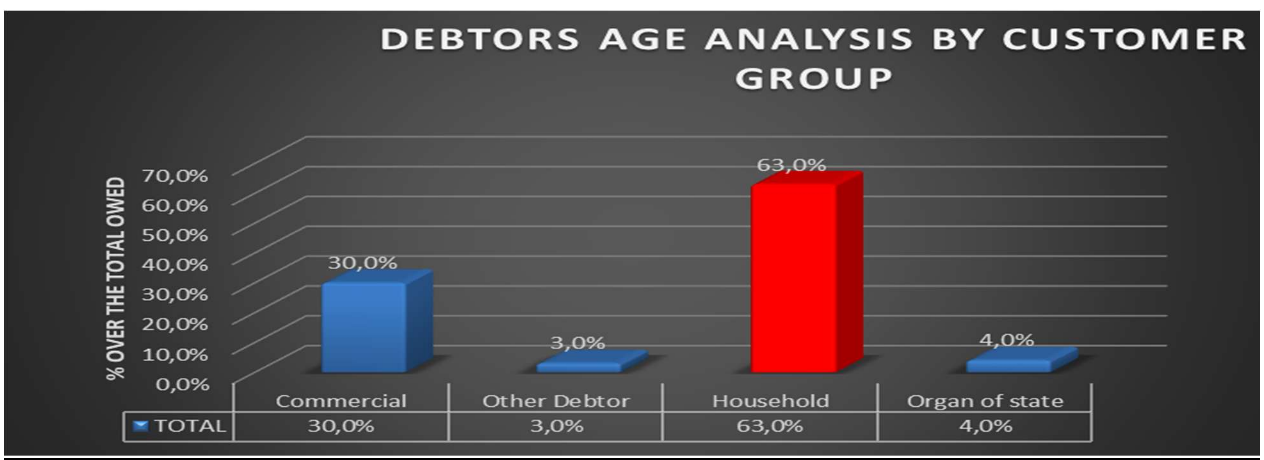
Debtors Ageing

The total receivables balance or debtors book as at the end of MARCH 2025 amounts to **R631 million** with most of the debt being owed by households at **R394 million** or **63%** of the total Debtors. Organs of State and Commercial at **4%** and **30%** respectively. Other debtors only account for **3%** of the outstanding debt. Debtors balance increased by **R28 Millions** in comparison with the previous Month (February – R603 Million)

NC453 Gamagara - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2024/25									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	4 282	2 113	1 897	1 538	1 560	2 631	8 523	49 974	72 517	64 226
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 172	5 156	4 701	3 204	2 783	2 655	21 311	85 336	136 317	115 288
Receivables from Non-exchange Transactions - Property Rates	1400	12 330	4 736	2 807	2 348	2 151	2 036	15 058	70 152	111 619	91 746
Receivables from Exchange Transactions - Waste Water Management	1500	4 213	2 685	2 101	1 913	1 772	1 945	10 379	31 694	56 702	47 703
Receivables from Exchange Transactions - Waste Management	1600	4 630	2 785	2 250	2 158	1 976	1 958	11 377	54 913	82 046	72 381
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	99	99	99
Interest on Arrear Debtor Accounts	1810	5 236	5 789	5 157	5 027	4 824	4 667	30 457	110 981	172 137	155 955
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(13 721)	1 188	820	539	522	444	6 241	4 470	501	12 215
Total By Income Source	**2000**	**28 142**	**24 450**	**19 733**	**16 727**	**15 588**	**16 335**	**103 346**	**407 617**	**631 938**	**559 612**
2023/24 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	355	807	627	564	594	610	8 724	12 260	24 542	22 753
Commercial	2300	7 814	7 218	5 387	4 996	4 895	5 883	26 309	130 166	192 668	172 249
Households	2400	9 030	15 565	13 081	10 771	9 714	9 487	62 570	264 570	394 788	357 112
Other	2500	10 944	860	639	396	384	354	5 743	621	19 941	7 498
Total By Customer Group	**2600**	**28 142**	**24 450**	**19 733**	**16 727**	**15 588**	**16 335**	**103 346**	**407 617**	**631 938**	**559 612**

The graph below shows outstanding debtors per category as a % of the total debtors March 2025.



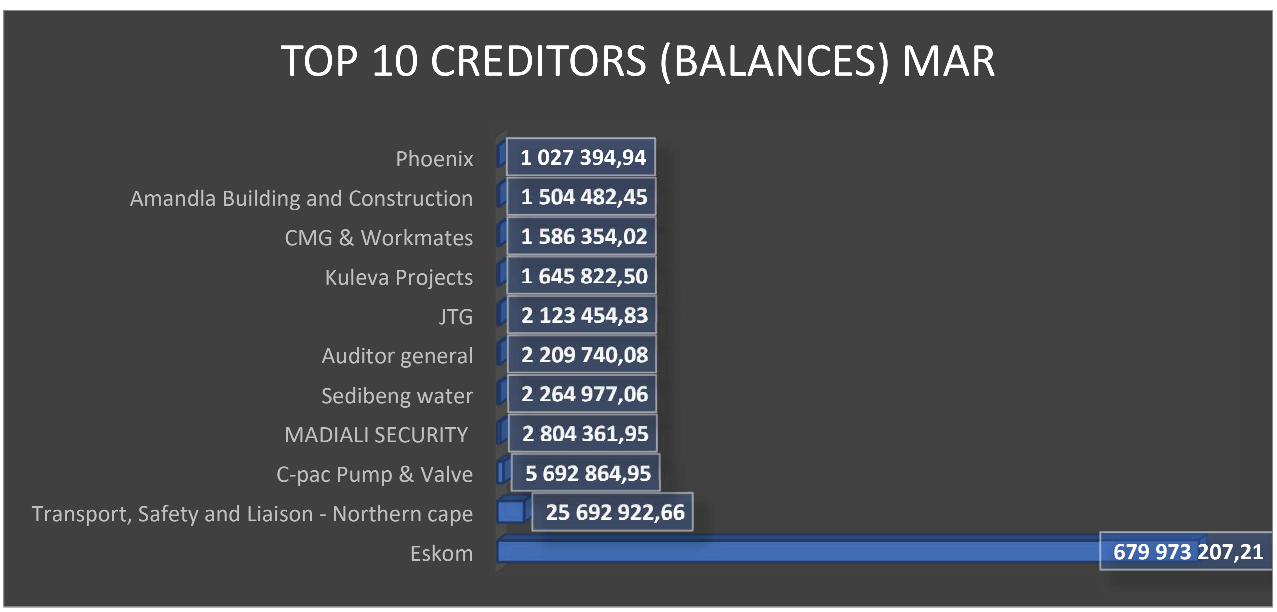
2.2 Creditors' Age Analysis

The municipality owes Eskom a total debt of **R 679 million**. The debt was reduced by an August amount of **R 31 million** due to the interests that were written-of as part of the debt relief program.

Stricter and rigorous debt collection measures have been put in place in order to pay and fulfill the ESKOM mandate of servicing the current account for 12 consecutive months Top ten creditors amount to **R726 Million.**

Top 10 Creditors

Top 10 Creditors - March 2025				AGING			
Supplier	Current	01-30 days	31-60 days	61-90 days	91-120 days	120+ days	Outstanding Amount
Eskom	R 19 197 047,24	R 17 412 385,97	R 20 051 480,31	R 19 197 491,31	R 19 015 877,33	R 585 098 925,05	R 679 973 207,21
Transport, Safety and Liaison - Northern cape	R 232 859,45	R 174 685,30	R 269 132,39	R 168 355,83	R 473 447,39	R 24 374 442,30	R 25 692 922,66
C-pac Pump & Valve	R 45 396,25	R 308 585,25	R 771 238,30	R 427 250,30	R 2 700 247,55	R 1 440 147,30	R 5 692 864,95
MADIALI SECURITY	R 2 804 361,95	R -	R -	R -	R -	R -	R 2 804 361,95
Sedibeng water	R 780 332,50	R 557 750,00	R 494 500,00	R 424 505,72	R 7 888,84	R -	R 2 264 977,06
Auditor general	R 20 453,34	R -		R 2 189 286,74	R -	R -	R 2 209 740,08
JTG	R 554 091,60	R 16 370,82	R 16 288,73	R 651 838,78	R 9 635,46	R 875 229,44	R 2 123 454,83
Kuleva Projects	R -	R 1 645 822,50	R -	R -	R -	R -	R 1 645 822,50
CMG & Workmates	R 1 586 354,02	R -	R -	R -	R -	R -	R 1 586 354,02
Amandla Building and Construction	R 1 504 482,45						R 1 504 482,45
Phoenix	R 48 702,50	R 25 300,00				R 953 392,44	R 1 027 394,94
							R 726 525 582,65



2.3 Bank balance and Investment Portfolio

Bank balance as at 31 March 2025

	R
Call accounts:	
62334040748 Call Deposit -	73.01
62380675193 Call Deposit -	3 420.05
71020950327 Fixed Deposit -	86 823.11
Cheque Accounts:	
53668006069 Cheque Account -	21 447 938.93
Total	**R21 538 255.10**

The bank balance of the municipality was R21.5 million as at 31 March 2025 including call accounts.

2.4 Allocation and grant receipts and expenditure

2.4.1 Transfers and grant receipts

The total grants received for the year as at 31 March 2025 amounts to **R86.6 million**, broken down as follows;

- R 55 million from the Equitable Share Grant,
- R 9.7 million from the Municipal Infrastructure Grant,
- R 12 million from the Water Service Infrastructure Grant
- R4.8 million from the Integrated National Electrification Programme Grant (Municipal)
- R 1.2 from the EPWP grant
- R 2 million from the FMG
- R1.2 million from EPWP
- R1.09 million from Library grant

2.4.2 Transfers and Grant Expenditure

Grant register
July 2024- March 2025

	Grants	Unspent grant - PY 2023/2024	Roll over of Grants (approved/ denied)	Total roll over approved	Amount as per DoRA OR Provisional Gazatte 2024/25 OR Adjusted DoRA	Adjusted DORA allocation	Amount Received to Date	Stopping of funds/Withheld	Outstanding Receipts 2024/2025	Amount spent July 2024-March 2025	Unspent as at March 2025
1	Equitable share				66 070 000,00		55 687 000,00		10 383 000,00		
					66 070 000,00	**-**	**55 687 000,00**				
Conditional Grants											
1	FMG				2 000 000,00		2 000 000,00	-	-	468 308,08	1 531 691,92
2	EPWP				1 217 000,00		1 217 000,00	-	-	871 790,40	345 209,60
3	MIG	6 383 326,27	Denied		23 149 000,00		9 798 000,00	13 351 000,00		5 474 776,68	4 323 223,32
4	EEDSM	4 000 000,00	Denied		-				-		-
5	INEP				4 825 000,00		4 825 000,00	-	-	3 697 818,66	1 127 181,34
6	WSIG	1 438 207,15	Approved	1 438 207,15	15 000 000,00		12 000 000,00	3 000 000,00	-	6 228 528,88	5 771 471,12
7	LIBRARY GRANT						1 098 000,00		-	-	1 098 000,00
	TOTAL	**11 821 533,42**	**-**	**1 438 207,15**	**46 191 000,00**	**-**	**30 938 000,00**	**16 351 000,00**	**-**	**16 741 222,70**	**14 196 777,30**

According to the manual grant register, the total year-to-date expenditure on the conditional grants amounts to ***R16.7 million*** The equitable share is spent on operational requirements.

2.5 Councilor and Board Member Allowances and Employee Benefits

NC453 Gamagara - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 612	2 506	2 506	210	1 893	1 880	13	1%	2 506
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		395	642	642	54	471	482	(11)	-2%	642
Cellphone Allowance		699	740	740	59	529	555	(26)	-5%	740
Housing Allowances								–		
Other benefits and allowances		2 250	2 943	2 943	247	2 172	2 207	(35)	-2%	2 943
Sub Total - Councillors		**6 957**	**6 831**	**6 831**	**570**	**5 064**	**5 123**	**(60)**	**-1%**	**6 831**
% increase	4		**-1,8%**	**-1,8%**						**-1,8%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 789	4 565	5 013	236	2 016	3 424	(1 408)	-41%	5 013
Pension and UIF Contributions		4	10	8	1	5	8	(2)	-32%	8
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus		122	8	115	–	57	6	52	895%	115
Motor Vehicle Allowance		1 597	1 296	1 335	144	1 091	972	119	12%	1 335
Cellphone Allowance		88	127	92	8	58	95	(37)	-39%	92
Housing Allowances								–		
Other benefits and allowances		1	1	1	0	0	1	(0)	-27%	1
Payments in lieu of leave		5 413	1 642	1 233	349	1 256	1 231	25	2%	1 233
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment								–		
Scarcity								–		
Acting and post related allowance		–	19	–	–	–	14	(14)	-100%	–
In kind benefits								–		
Sub Total - Senior Managers of Municipality		**10 013**	**7 667**	**7 795**	**738**	**4 484**	**5 750**	**(1 266)**	**-22%**	**7 795**
% increase	4		**-23,4%**	**-22,1%**						**-22,1%**
Other Municipal Staff										
Basic Salaries and Wages		131 772	170 960	151 861	12 299	109 363	128 220	(18 858)	-15%	151 861
Pension and UIF Contributions		22 979	27 424	25 002	1 999	17 850	20 624	(2 774)	-13%	25 002
Medical Aid Contributions		15 044	19 492	16 352	1 425	11 724	14 645	(2 921)	-20%	16 352
Overtime		19 496	20 448	20 795	1 427	15 396	15 336	60	0%	20 795
Performance Bonus		11 169	13 393	22 059	48	11 194	10 101	1 093	11%	22 059
Motor Vehicle Allowance		11 087	9 209	8 845	718	6 392	7 044	(652)	-9%	8 845
Cellphone Allowance		603	783	815	60	571	590	(19)	-3%	815
Housing Allowances		2 189	2 124	2 248	179	1 640	1 595	44	3%	2 248
Other benefits and allowances		3 735	4 318	3 644	308	3 007	3 285	(279)	-8%	3 644
Payments in lieu of leave								–		
Long service awards		2 541	1 088	1 449	–	1 170	970	200	21%	1 449
Post-retirement benefit obligations	2	7 442	1 071	1 071	7	610	803	(193)	-24%	1 071
Entertainment		107	102	103	8	77	76	0	0%	103
Scarcity								–		
Acting and post related allowance		4 291	4 130	6 123	541	4 859	3 098	1 761	57%	6 123
In kind benefits								–		
Sub Total - Other Municipal Staff		**232 454**	**274 542**	**260 370**	**19 019**	**183 852**	**206 389**	**(22 536)**	**-11%**	**260 370**
% increase	4		**18,1%**	**12,0%**						**12,0%**
Total Parent Municipality		**249 424**	**289 040**	**274 997**	**20 327**	**193 401**	**217 262**	**(23 862)**	**-11%**	**274 997**
TOTAL SALARY, ALLOWANCES & BENEFITS		**249 424**	**289 040**	**274 997**	**20 327**	**193 401**	**217 262**	**(23 862)**	**-11%**	**274 997**
% increase	4		**15,9%**	**10,3%**						**10,3%**
TOTAL MANAGERS AND STAFF		**242 467**	**282 209**	**268 165**	**19 757**	**188 337**	**212 139**	**(23 802)**	**-11%**	**268 165**

Year-to-date Employee and remuneration related expenditure for the year as at end of March 2025 amounted to **R193 million**. Municipal staff employees are the main contributor at **95.5** followed by Councilors at **2.5** then senior managers at **2.2%**

2.6 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.

NC453 Gamagara - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**(1 745)**	**17 923**	**29 629**	**407**	**7 602**	**13 220**	5 618	**42,5%**	**29 629**
Roads Infrastructure		–	–	450	–	–	–	–		450
Roads								–		
Road Structures								–		
Road Furniture		–	–	450	–	–	–	–		450
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		(6 505)	8 625	21 978	407	3 544	9 019	5 475	60,7%	21 978
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		(6 505)	8 625	21 978	407	3 544	9 019	5 475	60,7%	21 978
Capital Spares								–		
Water Supply Infrastructure		4 761	9 298	7 201	–	4 058	4 201	143	3,4%	7 201
Dams and Weirs								–		
Boreholes								–		
Reservoirs		–	3 900	5 500	–	2 632	2 925	293	10,0%	5 500
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		4 761	5 398	1 702	–	1 425	1 276	(149)	-11,7%	1 702
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works								–		
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares		–	–	–	–	–	–	–		–

GAMAGARA MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 MARCH 2025

Community Assets		–	10 000	12 242	74	3 132	9 831	6 699	68,1%	12 242
Community Facilities		–	–	(865)	–	–	–	–		(865)
Halls								–		
Centres		–	–	(865)	–	–	–	–		(865)
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	10 000	13 108	74	3 132	9 831	6 699	68,1%	13 108
Indoor Facilities								–		
Outdoor Facilities		–	10 000	13 108	74	3 132	9 831	6 699	68,1%	13 108
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	955	–	–	450	450	100,0%	955
Computer Equipment		–	–	955	–	–	450	450	100,0%	955
Furniture and Office Equipment		–	80	848	–	–	60	60	100,0%	848
Furniture and Office Equipment		–	80	848	–	–	60	60	100,0%	848
Machinery and Equipment		101	–	1 407	–	–	277	277	100,0%	1 407
Machinery and Equipment		101	–	1 407	–	–	277	277	100,0%	1 407
Transport Assets		–	16 000	22 332	–	8 396	9 750	1 354	13,9%	22 332
Transport Assets		–	16 000	22 332	–	8 396	9 750	1 354	13,9%	22 332
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Capital Expenditure on new assets	1	(1 644)	44 003	67 413	481	19 130	33 588	14 458	43,0%	67 413

Expenditure on repairs and maintenance

NC453 Gamagara - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**39 652**	**41 500**	**30 619**	**2 330**	**22 806**	**31 125**	8 319	**26,7%**	**30 619**
Roads Infrastructure		1 079	2 200	1 095	206	677	1 650	973	**58,9%**	1 095
Roads								–		
Road Structures								–		
Road Furniture		1 079	1 700	1 095	206	677	1 275	598	**46,9%**	1 095
Capital Spares		–	500	–	–	–	375	375	**100,0%**	–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		4 066	6 700	4 176	303	2 357	5 025	2 668	**53,1%**	4 176
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks		2 140	2 300	1 726	–	1 213	1 725	512	**29,7%**	1 726
LV Networks		1 541	4 100	2 150	288	868	3 075	2 207	**71,8%**	2 150
Capital Spares		385	300	300	15	275	225	(50)	**-22,2%**	300
Water Supply Infrastructure		30 033	23 500	13 565	–	10 545	17 625	7 080	**40,2%**	13 565
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		25 987	20 300	10 560	–	8 978	15 225	6 247	**41,0%**	10 560
Distribution Points								–		
PRV Stations								–		
Capital Spares		4 045	3 200	3 005	–	1 566	2 400	834	**34,7%**	3 005
Sanitation Infrastructure		4 475	9 100	11 783	1 821	9 227	6 825	(2 402)	**-35,2%**	11 783
Pump Station								–		
Reticulation		2 871	6 200	3 041	213	2 588	4 650	2 062	**44,3%**	3 041
Waste Water Treatment Works		390	1 650	7 602	1 608	6 077	1 238	(4 839)	**-391,0%**	7 602
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares		1 214	1 250	1 140	–	562	937	375	**40,0%**	1 140
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		

There Year-to-date actual spent on repairs and maintenance expenditure is **R29 million** or **64%** of the Yea-to-date budgeted amount of **R45 million.**

Depreciation by Asset class

NC453 Gamagara - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		**41 359**	**39 246**	**39 104**	**3 336**	**29 238**	**29 435**	197	**0,7%**	**39 104**
Roads Infrastructure		10 031	10 769	10 769	920	8 039	8 077	38	**0,5%**	10 769
Roads		–	–	–	–	–	–	–		–
Road Structures		10 031	10 769	10 769	920	8 039	8 077	38	**0,5%**	10 769
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		7 244	8 146	8 097	701	6 011	6 109	98	**1,6%**	8 097
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		38	34	17	–	–	25	25	**100,0%**	17
MV Switching Stations								–		
MV Networks		38	34	17	–	–	25	25	**100,0%**	17
LV Networks		7 168	8 079	8 063	701	6 011	6 059	48	**0,8%**	8 063
Capital Spares								–		
Water Supply Infrastructure		10 882	11 582	11 488	985	8 628	8 687	58	**0,7%**	11 488
Dams and Weirs								–		
Boreholes								–		
Reservoirs		(1 873)	153	76	–	–	114	114	**100,0%**	76
Pump Stations		9	8	4	–	–	6	6	**100,0%**	4
Water Treatment Works								–		
Bulk Mains								–		
Distribution		12 747	11 422	11 408	985	8 628	8 566	(62)	**-0,7%**	11 408
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		8 725	8 749	8 749	730	6 560	6 562	2	**0,0%**	8 749
Pump Station		–	–	–	–	–	–	–		–
Reticulation		8 725	8 749	8 749	730	6 560	6 562	2	**0,0%**	8 749
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		4 477	–	–	–	–	–	–		–
Landfill Sites		4 477	–	–	–	–	–	–		–
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		

Depreciation for the month of March was recognized and it amounted to **R4.7 million** with a year to date actual depreciation of **R40.9 Million**

Capital expenditure on Upgrading of existing assets

NC453 Gamagara - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		8 904	46 459	64 367	754	14 280	33 149	18 869	56,9%	64 367
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	1 500	(2 058)	–	–	1 125	1 125	100,0%	(2 058)
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations								–		
MV Networks		–	–	–	–	–	–	–		–
LV Networks								–		
Capital Spares		–	1 500	(2 058)	–	–	1 125	1 125	100,0%	(2 058)
Water Supply Infrastructure		6 284	20 150	30 744	571	5 987	16 191	10 204	63,0%	30 744
Dams and Weirs								–		
Boreholes								–		
Reservoirs		–	–	9 156	–	–	–	–		9 156
Pump Stations		1 625	–	–	–	–	–	–		–
Water Treatment Works								–		
Bulk Mains		4 659	15 000	16 438	571	5 987	12 329	6 342	51,4%	16 438
Distribution		–	5 150	5 150	–	–	3 862	3 862	100,0%	5 150
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		2 620	24 809	21 110	183	8 293	15 833	7 540	47,6%	21 110
Pump Station		–	–	–	–	–	–	–		–
Reticulation								–		
Waste Water Treatment Works		2 620	24 809	21 110	183	8 293	15 833	7 540	47,6%	21 110
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	14 570	–	–	–	–		14 570
Data Centres								–		
Core Layers								–		
Distribution Layers		–	–	14 570	–	–	–	–		14 570
Capital Spares								–		

year-to-date expenditure of **R15.4 million** (YTD) was incurred for the upgrading of existing assets for the month of March 2025

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

16.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2

Annexure A2 - Monthly

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

Select Assessor

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Mar'25	
National Financial Year	2024/25	
Demarcation Code of Municipality being assessed	NC453	
District	John Taolo Gaetsewe	
Demarcation Description	Gamagara	

Notes/Comments

I, name and surname of HOD , 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:

Municipal Debt Relief Conditions (Monthly reporting) *Choose from drop down list*

Municipal Debt Relief Conditions (Monthly reporting) *Choose from drop down list*

Condition	6,3 + 6,12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):		Notes/Comments
1	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note** - refer condition 6.12 .2*	Yes	Attached please find POP
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	Attached please find POP
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
4	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)? ***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.*	Yes	Attached please find POP
5	6.3.2 6.3.3	- 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://lguploadportal.treasury.gov.za?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
	6,4	**Compliance with a funded MTREF –** ***(choose from drop down list the MTREF assessed)***	2025/26 Adopted MT REF	

16.2 Municipal Debt Relief Performance across the period of debt relief participation

The Municipality achieved a compliance status **of 88%** for the Month of March the Municipality had **88%** compliance status for February 2025 as well.

The remedial action taken by the Municipality is to capture invoices timely, and subsequently pay ESKOM even prior to month end closure to warrant perfect alignment between the financial transactional data string and the actual proof of payment uploaded on GO Muni within a day of executing such a payment.

National Treasury

Municipal Debt Relief
MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Province				
WC				
Code		John Taolo		Ga Magara
NC453		John Taolo Gaetsewe		Gamagara

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF					Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools			
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18
1.July	Gamagara	NC453	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes
2.August	Gamagara	NC453	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes
3.September	Gamagara	NC453	Yes	Yes	Yes	No		No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes
4.October	Gamagara	NC453	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes
5.November	Gamagara	NC453	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6.December	Gamagara	NC453	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes
7.January	Gamagara	NC453	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes
8.February	Gamagara	NC453	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes
9.March	Gamagara	NC453	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
10.April	Gamagara	NC453																		
11.May	Gamagara	NC453																		
12.June	Gamagara	NC453																		

Municipal Details	Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base			Part E: Oversight													Part F: Compliance Status		Month applicable
Month	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score		
1.July	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	88%	Non Compliance	Yes
2.August	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	88%	Non Compliance	Yes
3.September	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	80%	Non Compliance	Yes
4.October	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A				Yes	Yes	Yes	Yes	Yes	No	83%	Non Compliance	Yes
5.November	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A					Yes	Yes	Yes	Yes	No	83%	Non Compliance	Yes
6.December	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	No				Yes	Yes	Yes	Yes	Yes	No	83%	Non Compliance	Yes
7.January	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	88%	Non Compliance	Yes
8.February	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	88%	Non Compliance	Yes
9.March	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	88%	Non Compliance	Yes
10.April																								0%	Non Compliance	Yes
11.May																								0%	Non Compliance	Yes
12.June																								0%	Non Compliance	Yes

16.3 The Provincial Treasury Debt Relief Compliance Assessment

The municipality did receive the compliance report from the Provincial Treasury. The major items Highlighted by the PT have been chronicled below: Remedial action has been put into place in order to eradicate the challenges raised below.

Northern Cape Provincial Government

NCPT

NORTHERN CAPE PROVINCIAL TREASURY
NOORD KAAP PROVINSIALE TESOURIE
LEFAPHA LA MATLOTLO LA KAPA BOKONE
ISEBE LEZEMALI LOMNTLA KOLONI

Metlife Towers Building
Private Bag X5054
KIMBERLEY
8300
Tel: 053 - 830 8200

Metlife Towers Building
Cnr. Knight & Stead Street
Market Square
KIMBERLEY
8300

Enquiries: Joseph Mekgwe
Dipatlisiso:
Imibuzo:
Navrae:

Date: 26 September 2024
Leshupelo:
Umhla:
Datum:

Reference: #Debt Relief M09
Tshupelo:
Tsalathiso:
Vervysings:

MS. OGALALETSENG GAAREKWE
ACTING DIRECTOR-GENERAL:
INTERGOVERNMENTAL RELATIONS
NATIONAL TREASURY
40 CHURCH SQUARE
PRETORIA
0001

SEETILE LEBOGANG
MUNICIPAL MANAGER
GAMAGARA MUNICIPALITY
P.O BOX 1001
KATHU
8446

MFMA CIRCULAR 124 - MUNICIPAL DEBT RELIEF COMPLIANCE OF NC453 GAMAGARA LOCAL MUNICIPALITY AUGUST 2024

Condition 6.2 – Application based supported by Council resolution

As at the date of this report, Gamagara Local Municipality has submitted all Debt Relief Application related information.

Condition 6.3 – Maintaining the Eskom bulk current account

In terms of MFMA Circular No. 124: condition 6.3 (*Maintaining the Eskom bulk current account*) – current account for purposes of the Gamagara Local Municipality 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 envisaged in paragraph 2 of the NT debt relief approval letter. The Municipality is not complying with the debt relief conditions. Partial payments were received in August 2024.

The municipality was required to conclude a payment arrangement with Eskom within five (5) weeks of the date of the approved letter to facilitate the repayment thereof, including for any related interest and/ or penalties. The municipality has not reported if it has managed to meet/conclude payment arrangement with Eskom to date; therefore not in compliance to conditions of approval letter.

The municipality would need to take the following remedial actions during the upcoming month and going forward to address the non-compliance which relates also to condition 6.12:

- Correct the credibility of mSCOA data strings to align with payments to Eskom and Water bulk invoices
- Fast track conclusion of payment agreement with Eskom in order to ensure Eskom can suppressed interest into the Payment Arrangement.

The Provincial Treasury has closely been engaging and monitoring the municipality in this regard to facilitate full compliance during August 2024 going forward.

- Provincial Treasury has established Debt Steering Committee to assist the municipalities with debt owed by Provincial Departments.

- The municipality is requested to submit monthly invoices to the Provincial Treasury Debt Steering Committee.
- In our quest to improve revenue in municipalities, the Provincial Treasury should engage the Department of Public Works (both National and Provincial) and municipalities in an effort to resolve dispute on outstanding debts accounts.
- Provincial Treasury would also like to request a meeting with the municipality during soon to discuss none compliance by the municipality in ensuring it assist where possible.

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

The Municipality is currently having a challenge of splitting the households or consumers in accordance with the wards, as some wards overlap the streets. The financial system Vendors coupled with the Valuers are being engaged by the Municipality in order to resolve the issue and thus be eligible to recognize revenue billed and collected per ward. Currently Annexure D, which is the Monthly revenue collection, does not split the revenue billed and collected according to wards. To this end, the revenue collection has been summarized per service charge and rates.

The Municipality achieved a Monthly collection rate of **65%** (Including advanced payments). This calculation was contingent upon October Billing with it's ensuing collection rate realized in the subsequent Month of March. From subsequent months, the Municipality will be reviewing the Split of advanced payments in order to incorporate it into ***MFMA Budget Circular 128 Annexure D template*** in order to align correctly with our internal records, as advanced payments also stems from the collection of service charges revenue coupled with property rates.

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

Province	Demarcation Code	Municipality
Northern Cape	NC453	Gamagara

Average collection rate (MFMA Circular 124 condition 6.7)

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

Collection Rate Assessment

Notes	Total Aggregate Collection		9.March - Reporting for Feberuary in March				
			Billing For February	Collection in March	R - Billing not collected	% Collection	Click to view/close months
1	1.Collection for whole demarcation	Summary	41 658 271	(19 067 175)	60 725 446	-46%	
2	2.Collection excl Eskom supplied areas		41 658 271	(19 067 175)	60 725 446	-46%	
3	3.Collection: **Property Rates**		14 671 067	(7 038 432)	21 709 499	-48%	
4	4.Total average collection: **Electricity** (Municipal supplied areas)		9 456 425	(6 338 842)	15 795 267	-67%	
5	5.Total average collection: **Water**		3 660 051	(2 425 174)	6 085 225	-66%	
6	6.Total average collection: **Wastewater**		4 152 135	(1 419 641)	5 571 776	-34%	
7	7.Total average collection: **Refuse**		4 481 557	(1 366 337)	5 847 893	-30%	
8	8. 7.Total average collection: **Interest**		5 237 037	(478 749)	5 715 786	-9%	

Reporting on Progress on the Funding Plan

- The Municipality is carrying out deliverables and milestones in order to address the unfunded budget position. Progress on the funding plan implementation for March 2025, is being uploaded on the GO- MUNI Portal.

FOCUS AREA	KEY DELIVERABLE OBJECTIVES	ACTIVITIES	RESPONSIBLE DEPARTMENT/ OFFICIAL	TIME FRAME		OUTCOME	STATUS MARCH ACHIEVED/NOT ACHIEVED
Sanitation	Dumping needs analysis	Keep record of dumping in the municipal area to assess dumping needs so as to include areas not serviced to increase revenue	2. Mr. Loete & Mr. P Kekana & Mr. Letshabo 3. Mr. Estavao, Mr. Kekana, Mr. Letshabo & Ms. Taljaard 4. Mr. Jood & Mr. Letebele	1. July 2023 2. June 2024 3. As and when 4. As and when			1. No proper records of dumping from technical and no monthly fgures is submitted to Finance for billing. The email will be sent to the HOD to intervene.
	Review list of dumping permits issued	Technical unit (Mr. Jood) to provide the list of permits issued to the Revenue unit (Ms. Taljaard), for consumers to dump sanitation at sewerage plants to ensure accurate and complete billing takes place.	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		Dumping of sewer at Dibeng and Olifantshoek treatment works is strictly on permits renewed on annual basis and more control to deter illegal dumping trucks are in place. Customers are settling the outstanding payments to renew their permits and therefore an increased revenue. (Revenue department) 1. The list of permits were not submitted to Revenue and therfore an email will be sent to the HOD to intervene
	Charge more for properties with multiple points of entry into the sanitation system	Measures to be put in place by Technical unit (Mr. Jood) to identify properties with outside dwellings to be correctly charged, as the municipality is currently using a flat rate to charge residential property and some properties may have more than one point of entry into the sanitation system, yet the are charged for one point only.	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		Implementation ongoing
		Obtain deeds data from Registrar of deeds for all approved land parcels and reconcile to the General valuation roll and the system valuation roll	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		The meeting will be held on the 10th of February 2025, to discuss the issue of deeds dump that was supposd to be reconciled with the valuation roll. It iwill be expensive for the municipality to get deeds information.

Property Rates	Reconcile General valuation roll and supplementary valuation rolls to the system valuation roll	Obtain deeds data from Registrar of deeds for all approved land parcels and reconcile to the General valuation roll and the system valuation roll	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		The meeting will be held on the 10th of February 2025, to discuss the issue of deeds dump that was supposd to be reconciled with the valuation roll. It iwill be expensive for the municipality to get deeds information.
		Reconcile the values of properties in the system to supplementary valuation rolls and ensure they are aligned to enable correct application of tarrifs on correct values	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		The values on the supplementary and General Valuation balances with the system valuation roll and the categories are also balancing. The tariffs as appproved by Council are also correct on the billing system, the investigation is still on tariffs codes to check if the are linked to the correct categories.
	Zoning or category changes	List of zoning/category change to be provided to the Revenue unit by the Development & Town Planning Department (Ms. Rapelang), to ensure that the correct tariffs are charged to properties.	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		(Revenue department)The email was sent on the 06th February 2025 to remind Development and Town planning. All list of zoning/category for Kathu, Mapoteng, Dibeng and Olifantshoek was submitted to the CFO.
	Customer query resolution	Queries received from customers to be reviewed and resolved in collaboration with the valuers	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		All queries were dealt with in collaboration with valuers , only three(3) properties their values were captured incorrectly. The customers indicated that they came to object and were told not to. Finance Department will write an item to Council to write off .

Property Rates	Reconcile General valuation roll and supplementary valuation rolls to the system valuation roll	Obtain deeds data from Registrar of deeds for all approved land parcels and reconcile to the General valuation roll and the system valuation roll	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		The meeting will be held on the 10th of February 2025, to discuss the issue of deeds dump that was supposd to be reconciled with the valuation roll. It iwill be expensive for the municipality to get deeds information.
		Reconcile the values of properties in the system to supplementary valuation rolls and ensure they are aligned to enable correct application of tarrifs on correct values	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		The values on the supplementary and General Valuation balances with the system valuatio roll and the categories are also balancing. The tariffs as appproved by Council are also correct on the billing system, the investigation is still on tariffs codes to check if the are linke to the correct categories.
	Zoning or category changes	List of zoning/category change to be provided to the Revenue unit by the Development & Town Planning Department (Ms. Rapelang), to ensure that the correct tariffs are charged to properties.	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		(Revenue department)The email was sent on the 06th February 2025 to remind Developme and Town planning. All list of zoning/category for Kathu, Mapoteng, Dibeng and Olifantshoek was submitted to th CFO.
	Customer query resolution	Queries received from customers to be reviewed and resolved in collaboration with the valuers	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		All queries were dealt with in collaboration with valuers , only three(3) properties their value were captured incorrectly. The customers indicated that they came to object and were told n to. Finance Department will write an item to Council to write off .
	Consumer awareness on payment/purchase of municipal services	1.Create awareness amongst customer about various options for water and electricity sales	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		
	Disconnect non-paying customers	Disconnect electricity services on all non paying customers for all other services	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		Not achieved , the credit control section were only focusing on top 300.. The Senior Manage had a meeting with credit control and showed them how to run the full report on the system enable them to disconnect all the accounts and thereafter will monitor the disconnection lis to focus on consumres who did not reconnect the services. The list will be given to technica department to verify if the properties are still disconnected

Town Planning	Land use contravention	Consolidation of fines with consumer accounts	Finance	01-Jul-23	Ongoing		(Revenue department) Meeting will be arranged with Phoenix to discuss the creation of line item for fines. Report of contraventions fine pending payment was submitted to finance comprising of Ten (10) fines outstanding payment.
Gazetting of By-Laws	Enforcement of bylaws	Appointment of peace officers, to enforce the bylaws of the municipality	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		The By-Law Public Participation took place, awaiting gazetting, Peace Officers can only be appointed to enforce approved by laws
Leasing of municipal properties & facilites	Appoint rental agents to manage property on behalf of the municipality as this is a specialised area	Go on tender to obtain the services of Real estate agents to manage the rental of municipal property and facilities	Corporate services	01-Jul-23	Ongoing		ERA Property Agent company has been appointed to assist the municipality with the rental of municipal facilities on an adhoc basis until the tender processes are completed
	Revenue optimisation	Corporate Services (Mr. Phuti/Mr. Mphatoe) to draft a plan on how to optimise revenue from rental of facilities and mitigate political interference on the rental of these facilities.	Corporate services	01-Jul-23	Ongoing		A draft facility management policy is developed and will be presented for consultation during the the policy workshop
	Review of lease agreements	Lease agreements to be reviewed by the MM's office (Mr. Seetle/Mr. Letebele) to ensure that update agreements are set up for the rental of tower space and house rentals. The updates should include rental charges and new escalation clause. This further needs to be communicated with the Revenue unit (Ms. Taljaard) to ensure accurate billing of rentals	Corporate services	01-Jul-23	Ongoing		The Lease agreements were reviewed by the municipality legal firm Peyper Attorney in the last financial
	Signed lease agreements	Fully signed rental agreements (by all parties) should be submitted to the Records unit (Ms. Ras) for agreements to be filed.	Corporate services	01-Jul-23	Ongoing		Three new rental agreement were signed this financial year
Obsolete Assets	Disposal of obsolete assets	Identify and dispose obsolete assets as these cost the municipality to repair and maintain as well as the insurance cost involved	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		In progress, awaiting council approval of the write-offs.

16.4.2 Monthly - Restriction of Free Basic Services to Indigent Households

ANNEXURE C

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

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	Select Current Financial Year			Select Year Monitored											
		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		754 560	754 560	754 560													
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min.service level)	2																
Indigent HH's with other water supply (at least min.service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		754 560	754 560	754 560	–	–	–	–	–	–	–	–	–	–	–	–	–
Indigent HH's using public tap (< min.service level)	3																
Indigent HH's with other water supply (< min.service level)	4					543	1 223	1 689	1 741	1 818	1 840	1 840	1 840	1 840			
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	543	1 223	1 689	1 741	1 818	1 840	1 840	1 840	1 840	–	–	–
Total number of registered indigent households	5	754 560	754 560	754 560	–	543	1 223	1 689	1 741	1 818	1 840	1 840	1 840	1 840	–	–	–
Total cost of FBS Water and Electricity provided to ALL Households	8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)						15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000			
Water (kilolitres per household per month)						6	6	6	6	6	6	6	6	6			
Sanitation (kilolitres per household per month)						6	6	6	6	6	6	6	6	6			
Sanitation (Rand per household per month)						343	343	343	343	343	343	343	343	343			
Electricity (kwh per household per month)						50	50	50	50	50	50	50	50	50			
Refuse (average litres per week)						1	1	1	1	1	1	1	1	1			
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category : Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	14(a)					15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000			
PSI Category : Property rates (tariff adjustment) (impermissable 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					265	265	265	265	265	265	265	265	265			
Sanitation (in excess of free sanitation service to indigent households)	16					343	343	343	343	343	343	343	343	343			
Electricity/other energy (in excess of 50 kwh per indigent household per month)						96	96	96	96	96	96	96	96	96			
Refuse (in excess of one removal a week for indigent households)						343	343	343	343	343	343	343	343	343			
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		–	–	–	–	16 045	16 047	16 047	16 047	16 047	16 047	16 047	16 047	16 047	–	–	–

References

16.5 MFMA Circular 124 – Condition 6.8 (Completeness of the revenue base)

GRV Reconciliation and Exceptions to be cleared

The Municipality is still clearing the exceptions that were identified during the GV Reconciliation, in order to ascertain perfect alignment and revenue maximization. These exceptions and the clearing thereof will be reported in upcoming months to ensure that there is completeness of revenue and that the tariffs and type of use are correctly linked in accordance with the approved valuation roll.

Property Rates Reconciliation

Province	NC
District	John Taolo Gaetsewe District
Type	LM
Municipal Name	Gamagara
GV Period	01/07/2019 - 30/06/2024
Financial Year	Select from Drop Down
Reconciliation Period	Quarter 2

Reconciliation Overview

High Level Reconciliation

Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	15078	14572	506	7 122 629 840,00	7 003 040 005,00	119 589 835,00
Industrial	80	107	-27	192 760 500,00	234 592 100,00	- 41 831 600,00
Business and Commercial	321	292	29	1 431 164 112,00	1 068 017 112,00	363 147 000,00
Agricultural	360	355	5	1 649 524 000,00	1 673 912 000,00	- 24 388 000,00
Mining	49	45	4	393 388 100,00	370 277 440,00	23 110 660,00
State Owned for Public Purpose	27	9	18	261 664 000,00	70 839 400,00	190 824 600,00
PSI	216	0	216	59 793 349,00	-	59 793 349,00
PBO	110	254	-144	208 356 548,00	505 658 891,00	- 297 302 343,00
Multi Use	1	0	1	5 888 000,00	-	5 888 000,00
Vacant	126	618	-492	131 240 960,00	314 187 462,00	- 182 946 502,00
POW	0	0	0	-	-	-
Municipal	85	165	-80	191 664 223,00	83 615 246,00	108 048 977,00
Other	35	89	-54	11 764 384,00	98 674 780,00	- 86 910 396,00
	16488	16506	-18	11 659 838 016,00	11 422 814 436,00	237 023 580,00

Detailed Reconciliation

Propety Categories	Monthly Billing			Quarterly		
Propety Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	8 675 414	-	8 675 414	26 026 242,05	-	26 026 242,05
Industrial	424 311	-	424 311	1 272 934,15	-	1 272 934,15
Business and Commercial	3 600 458	-	3 600 458	10 801 373,84	-	10 801 373,84
Agricultural	56 136	-	56 136	168 409,11	-	168 409,11
Mining	989 668	-	989 668	2 969 003,97	-	2 969 003,97
State Owned for Public Purpose	329 152	-	329 152	987 455,86	-	987 455,86
PSI	-	-	-	-	-	-
PBO	-	-	-	-	-	-
Multi Use	-	-	-	-	-	-
Vacant	-	-	-	-	-	-
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	###########	R0,00	R14 075 139,66	42 225 418,99	-	42 225 418,99

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

Eskom

ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

CONTACT CENTRE: (0860) 037566Shareca
FAX NO: 0862 437 566
E-MAIL: NorthernCape@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

GAMAGARA LOCAL MUNICIPALITY
ATT ELNA DE KOCK
PO BOX 1001
KATHU
8446

YOUR ACCOUNT NO	9296092982
SECURITY HELD	4522842.13
BILLING DATE	2025-04-02
TAX INVOICE NO	929605885623
ACCOUNT MONTH	MARCH 2025
CURRENT DUE DATE	2025-05-02
VAT REG NO	4040120927

CUSTOMER SELF SERVICE WEBSITE
https://csonline.co.za

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

DIRECT DEPOSIT DETAIL
BANK: First National Bank
BRANCH CODE: 223626
BANK ACC NO: 55070067316

TAX INVOICE

E-MAIL: creditors@gamagara.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	16,864.62
DIST. NETWORK CAPACITY CHARGE		R	1,138,870.00
NETWORK DEMAND CHARGE (C/KWH)		R	56,768.73
ANCILLARY SERVICE (ALL)		R	62,812.53
ENERGY CHARGE (PEAK)	1,234,813.00	R	2,539,392.93
ENERGY CHARGE (STD)	2,954,765.00	R	4,181,583.43
ENERGY CHARGE (OFF)	3,661,989.00	R	3,287,367.52
ELECTRIFICATION AND RURAL SUBS (ALL)		R	1,230,340.55
TRANSMISSION NETWORK CAPACITY		R	489,300.00
NETWORK DEMAND CHARGE		R	952,264.86
SERVICE CHARGE		R	12,471.92
TOTAL CHARGES FOR BILLING PERIOD		R	**13,968,037.09**

ACCOUNT SUMMARY FOR MARCH 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-04-02)	R	676,807,722.85
PAYMENT(S) RECEIVED	ACB Payment - 2025-03-17	R	-7,462,101.78
PAYMENT(S) RECEIVED	ACB Payment - 2025-03-24	R	-3,731,050.89
TOTAL CHARGES FOR BILLING PERIOD		R	13,968,037.09
ADJUSTMENT	Interest on overdue account	R	3.23
ADJUSTMENT	Interest on overdue account	R	288,989.08
ADJUSTMENT	Interest on overdue account	R	2,029,694.02
ADJUSTMENT	Interest on overdue account	R	815,118.25
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	2,095,205.57

CURRENT	TOTAL DUE	R	684,811,617.42
19,197,047.24			

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
628,150,703.90	0.00	37,463,866.28	0.00

Total outstanding debt must be settled immediately, subject to disconnection without further notice

ACCOUNT NO / REFERENCE NO
9296092982
NAME
GAMAGARA LOCAL MUNICIPALITY
FAX NUMBER
0537232021

unipay 7100 10 0010

27215700 1 9296092982 7

>>>>>>> 9207 2929 6092 9820

PayIT

easypay a better way to pay

TOTAL AMOUNT DUE
684,811,617.42

To date the Municipality owes ESKOM a total of **R684 811 617.42**

Below is the NT tariff tool chart displaying the tariffs and whether they are cost reflective or not. The Municipality is working on cutting down on expenditure while enhancing revenue. The Cost of Supply is currently in the planning / execution phase which would also be reconciled with the outcome of the tariff tool. During the adjustment budget period, the NT Tariff tool should produce cost reflective tariffs, as the Municipality will be working towards a funded budget. Progress on the budget funding plan is being reported up till March 2025.

NC	John Taolo Gaetsewe	Gamagara	NC453

Tariff Assessments for the MTREF Period

	Assessment Status	Financial Year	Period	Item	Water	Waste Water	Electricity	Solid Waste	Total Surplus/Deficit	
Year 1	Not Cost Reflective	2024/25	Year1	Revenue Required by NT Tariff Tool	96 195 497	44 951 513	319 947 044	28 583 535	489 677 590	Year 1
				Revenue Budgeted	68 717 109	52 123 576	244 413 247	43 001 154	408 255 086	
				Shortfal/Excess	- 27 478 388	7 172 063	- 75 533 797	14 417 619	- 81 422 504	
	Assessment Outcome per Service				Not Cost Reflective	Cost Reflective	Not Cost Reflective	Cost Reflective	Not Cost Reflective	
Year 2	Not Cost Reflective	2025/26	Year2	Revenue Required by NT Tariff Tool	99 775 014	40 170 256	336 534 222	30 376 321	506 855 813	Year 2
				Revenue Budgeted	71 878 094	54 521 260	255 656 257	44 979 206	427 034 817	
				Surplus /Deficit	- 27 896 920	14 351 004	- 80 877 965	14 602 885	- 79 820 996	
	Assessment Outcome per Service				Not Cost Reflective	Cost Reflective	Not Cost Reflective	Cost Reflective	Not Cost Reflective	
Year 3	Not Cost Reflective	2026/27	Year3	Revenue Required by NT Tariff Tool	103 287 738	41 441 797	349 889 590	31 586 474	526 205 599	Year 3
				Revenue Budgeted	75 184 487	57 029 238	267 416 445	47 048 250	446 678 420	
				Surplus /Deficit	- 28 103 251	15 587 441	- 82 473 145	15 461 776	- 79 527 179	
	Assessment Outcome per Service				Not Cost Reflective	Cost Reflective	Not Cost Reflective	Cost Reflective	Not Cost Reflective	

Municipal Manager's Quality Certificate

Quality Certificate

I, **____,** the Municipal Manager of **Gamagara Local Municipality (NC453)**, hereby certify that;

Monthly budget statement in line with MFMA Section 71 for the period ended March 2025 has been prepared in accordance with the Municipal Finance Management Act no.56 of 2003 and regulations made under the Act.

The Municipal Manager of **Gamagara Local Municipality (NC453)**

Signature_______________________________________

Date____

RECOMMENDATIONS

The Budget and Treasury office recommends the following. It is highly recommended that the Mayoral committee take note of the following

1. The monthly budget statement for the period ended **31 March 2025** be noted.
2. The need for municipality to ensure that credit control is enforced monthly to enhance revenue collection.
3. The urgency for departments to submit invoices timely to ensure that expenditures are reported in the correct period.
4. To continually implement cost containment measures in order to curb fruitless expenditure.
5. The objective importance of spending on conditional grants in order to improve service delivery and infrastructure, thus eradicating unspent conditional grants at year end.
6. The urgency to finalise and conclude payment agreements with Eskom and other top 2 Creditors.
7. The need to adhere strictly to the cash budget. I,e, if we didn't budget for it, we should not transact on it, plus that spending should be limited to the funding source funds that is available or ring-fenced in the Bank Account.
8. All Sub-Module transactions need to be captured in the GL prior to closing off the financial Month.

Municipal Manager's Quality Certificate

Quality Certificate

I, Lebogang Seetile, the Municipal Manager of **Gamagara Local Municipality (NC453)**, hereby certify that.

Monthly budget statement in line with MFMA Section 71 for the period ended March 2025 has been prepared in accordance with the Municipal Finance Management Act no.56 of 2003 and regulations made under the Act.

The Municipal Manager of **Gamagara Local Municipality (NC453)**

Signature

Date 09/04/2025