

GAMAGARA LOCAL MUNICIPALITY



NC453

MONTHLY MFMA S71 REPORT

APRIL 2025

2024/25 FINANCIAL YEAR

DISTRIBUTION

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

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

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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.

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025
❖

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 30 April 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 30 April 2025, a total of **R584 million** or **75%** of the total budget has been recognized. This translates to **89%** of the Year -to-date budget. The recognized revenue is less than the year-to-date budget revenue by **R71 million** or **12%**. R20 million was billed for service charges for April 2025. The highest contributor to the municipality's revenue is electricity at **R8,9 million** followed by Property Rates at **R12,9 Million**. See the below table for details on the operating revenue budget.

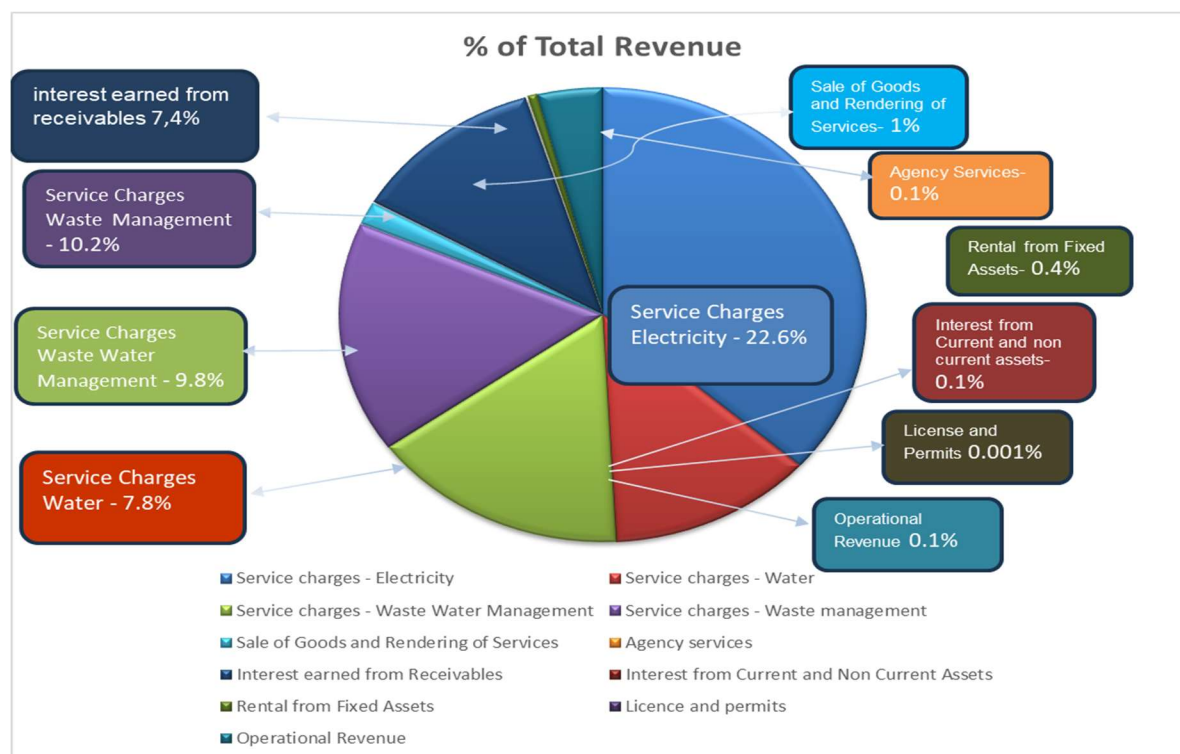
Revenue enhancement is robustly executed in order to ascertain that the revenue billed is collected timely, thus improving the collection rate. The total service charges billed for the Month of April equate **R20 Million**, consequently leading to a year-to-date actual billing and year-to-date Budgeted revenue of **R281 Million** and **R345 million** respectively.

NC453 Gamagara - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April											
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											
Revenue											
Exchange Revenue											
Service charges - Electricity		216,902	250,960	250,960	8,996	194,396	209,134	(14,738)	-7%	250,960	
Service charges - Water		53,389	68,717	68,717	3,109	46,953	57,264	(10,311)	-18%	68,717	
Service charges - Waste Water Management		37,731	52,124	52,124	3,919	40,459	43,436	(2,977)	-7%	52,124	
Service charges - Waste management		42,025	43,001	49,335	4,045	40,649	35,834	4,815	13%	49,335	
Sale of Goods and Rendering of Services		(585)	7,798	7,746	394	4,591	6,499	(1,908)	-29%	7,746	
Agency services		547	594	470	35	344	495	(151)	-30%	470	
Interest									0%		
Interest earned from Receivables		41,548	36,115	37,202	2,950	30,928	30,189	739	2%	37,202	
Interest from Current and Non Current Assets		604	627	517	39	389	522	(133)	-25%	517	
Dividends									0%		
Rent on Land									0%		
Rental from Fixed Assets		2,075	2,003	2,108	148	1,708	1,669	38	2%	2,108	
Licence and permits		30	33	60	1	20	28	(8)	-27%	60	
Operational Revenue		101,696	21,479	21,356	981	1,256	17,899	(16,642)	-93%	21,356	
Non-Exchange Revenue											
Property rates		154,195	177,554	177,554	12,987	134,500	147,961	(13,462)	-9%	177,554	
Surcharges and Taxes									0%		
Fines, penalties and forfeits		1,384	699	890	82	861	582	279	48%	890	
Licence and permits		1,703	1,814	1,518	152	1,284	1,512	(227)	-15%	1,518	
Transfers and subsidies - Operational		104,060	70,797	70,797	–	67,283	58,998	8,286	14%	70,797	
Interest		14,611	18,163	21,973	1,918	18,543	20,155	(1,612)	-8%	21,973	
Fuel Levy									0%		
Operational Revenue		616	500	481	63	424	417	7	2%	481	
Gains on disposal of Assets									0%		
Other Gains		–	14,221	14,221	–	–	23,701	(23,701)	-100%	14,221	
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)			772,531	767,197	778,027	39,819	584,589	656,294	(71,705)	-11%	778,027

GAMAGARA MUNICIPALITY

❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025 ❖

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



EXCHANGE REVENUE

<i>Exchange Revenue (Revenue by Source)</i>	<i>Amount</i>	<i>% of Total Revenue</i>
Service charges - Electricity	8,996,231.87	22.6%
Service charges - Water	3,109,016.29	7.8%
Service charges - Waste Water Management	3,919,143.71	9.8%
Service charges - Waste management	4,045,421.39	10.2%
Sale of Goods and Rendering of Services	394,310.25	1.0%
Agency services	34,637.61	0.1%
Interest earned from Receivables	2,949,846.72	7.4%
Interest from Current and Non Current Assets	38,640.84	0.1%
Rental from Fixed Assets	147,758.64	0.4%
Licence and permits	1,120.95	0.0%
Operational Revenue	980,896.96	2.5%

GAMAGARA MUNICIPALITY

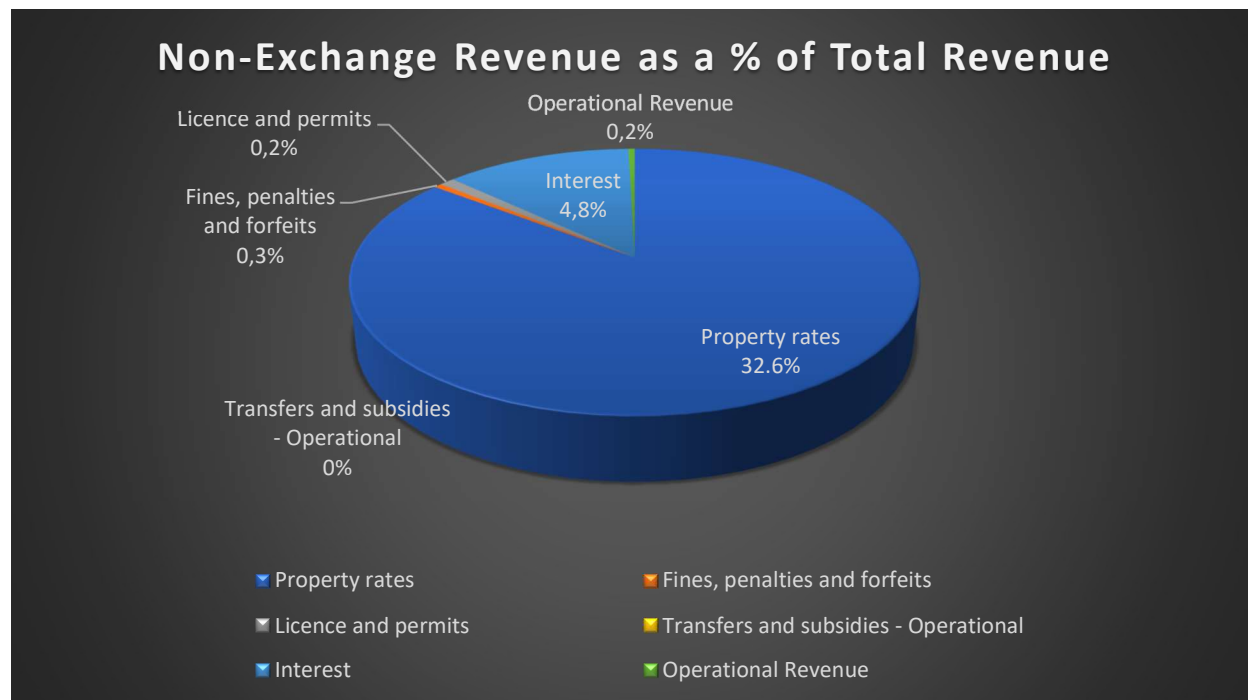
❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025 ❖

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 April.

NON-EXCHANGE REVENUE



GAMAGARA MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025
❖

<i>Non -Exchange Revenue (Revenue by Source)</i>	<i>AMOUNT</i>	<i>% of Total Revenue</i>
Property rates	R12,986,536.18	32.6%
Fines, penalties and forfeits	R82,062.29	0.2%
Licence and permits	R151,908.20	0.4%
Transfers and subsidies - Operational	R0.00	0.0%
Interest	R1,918,474.92	4.8%
Operational Revenue	R62,878.74	0.2%

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 **32.6%** of total revenue billed for the Month of April.

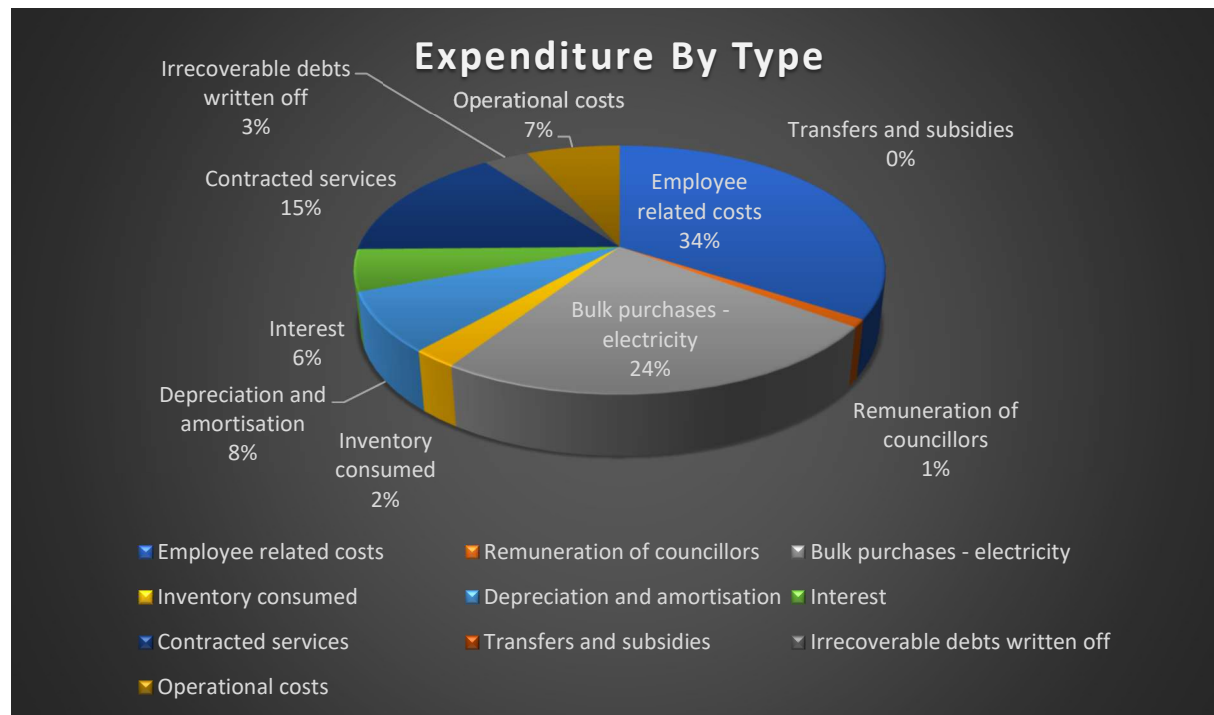
Rates were the second largest billed non-exchange revenue source, followed by the non-exchange revenue (Interest levied on receivables for Outstanding property rates). The non-exchange Interest amounted to **4,8%**. Transfers and subsidies amounted to **R0**. The consumer payments are allocated to their 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 **R605 million** or **75%** 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 **R19.8 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) - M10 April										
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										
Total Revenue (excluding capital transfers and contributions)			772,531	767,197	778,027	39,819	584,589	656,294	(71,705)	-11%
Expenditure By Type										
Employee related costs			242,467	282,209	268,165	19,871	208,208	235,710	(27,502)	-12%
Remuneration of councillors			6,957	6,831	6,831	570	5,634	5,693	(59)	-1%
Bulk purchases - electricity			173,543	191,095	191,095	13,968	145,742	159,246	(13,504)	-8%
Inventory consumed			20,045	24,362	19,905	1,375	14,032	20,302	(6,269)	-31%
Debt impairment			20,412	24,547	24,547	–	–	20,456	(20,456)	-100%
Depreciation and amortisation			63,344	55,155	53,873	4,511	45,425	45,963	(537)	-1%
Interest			64,665	25,250	28,750	3,142	25,748	21,042	4,707	22%
Contracted services			96,504	103,400	87,563	8,850	65,502	89,500	(23,998)	-27%
Transfers and subsidies			43	500	151	–	51	417	(366)	-88%
Irrecoverable debts written off			11,438	23,890	27,298	1,907	23,485	19,909	3,577	18%
Operational costs			84,310	91,050	89,864	3,941	71,191	76,369	(5,178)	-7%
Losses on Disposal of Assets			(144)	–	–	–	–	–	–	0%
Other Losses			(4,289)	1,678	1,678	–	–	1,399	(1,399)	-100%
Total Expenditure			779,295	829,968	799,721	58,135	605,018	696,004	(90,985)	-13%

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



<i>Expenditure By Type</i>	<i>Amount</i>	<i>% of Total Expenditure</i>
Employee related costs	19,871,256.23	34%
Remuneration of councillors	569,656.18	1%
Bulk purchases - electricity	13,968,037.10	24%
Inventory consumed	1,375,317.19	2%
Depreciation and amortisation	4,510,665.33	8%
Interest	3,141,892.35	5%
Contracted services	8,850,274.78	15%
Transfers and subsidies	-	0%
Irrecoverable debts written off	1,906,984.90	3%
Operational costs	3,941,107.73	7%

GAMAGARA MUNICIPALITY

❖ IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025 ❖

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 **R26 623 000**. Total outstanding / stopped allocations amount to **R16 351 000**.

See below tables for details.

CAPITAL EXPENDITURE BUDGET APR					
DESCRIPTION	BUDGET	RECEIVED	SPENT	VARIANCE (UNSPENT)	% OF UNSPENT
Municipal Infrastructure grant	R23,149,000.00	R9,798,000.00	R9,798,000.00	R0.00	100%
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	R4,825,000.00	R4,117,530.24	R707,469.76	85%
TOTAL	R42,974,000.00	R26,623,000.00	R20,144,059.12	R6,478,940.88	76%

Capital Expenditure

The table below shows capital expenditure budget per capital grant source. To date the municipality has spent **100% or R9 798 000** on Municipal Infrastructure Grant (MIG).

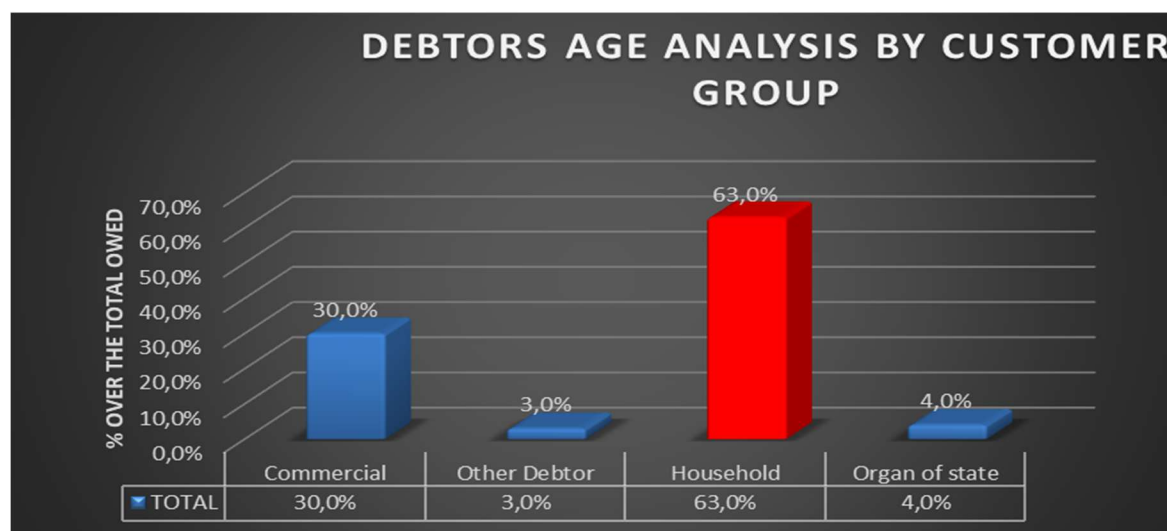
Capital expenditure on Water Service Infrastructure (WSIG) and INEP are on **52% and 85%** respectively. Capital expenditure will increase as the Municipality continues to implement the game changers, such as adhering to Supply Chain Processes.

Debtors Ageing

The total receivables balance or debtors book as at the end of April 2025 amounts to **R628 million** with most of the debt being owed by households at **R399 million** or **64%** of the total Debtors. Organs of State and Commercial at **4%** and **30%** respectively. Other debtors only account for **2%** of the outstanding debt. Debtors balance decreased by **R3 Million** in comparison with the previous Month (March – **R631 Million**) ↑

NC453 Gamagara - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April											
Description	NT Code	Budget Year 2024/25									Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	3,567	2,787	1,919	1,783	1,503	1,533	9,972	50,521	73,585	65,312
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,331	5,794	4,714	4,557	2,480	2,583	15,874	92,538	137,871	118,032
Receivables from Non-exchange Transactions - Property Rates	1400	11,740	4,556	3,745	2,407	2,122	2,027	15,026	71,031	112,654	92,613
Receivables from Exchange Transactions - Waste Water Management	1500	4,057	2,486	2,435	1,869	1,763	1,736	10,911	32,417	57,672	48,694
Receivables from Exchange Transactions - Waste Management	1600	4,249	2,761	2,558	2,155	2,001	1,936	11,939	55,693	83,293	73,724
Receivables from Exchange Transactions - Property Rental Debtors	1700	—	—	—	—	—	—	—	99	99	99
Interest on Arrear Debtor Accounts	1810	5,388	5,161	5,397	5,058	4,899	4,733	30,767	114,331	175,733	159,787
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	—	—	—	—	—	—	—	—	—	—
Other	1900	(40,046)	15,248	901	513	483	496	6,139	4,338	(11,928)	11,969
Total By Income Source	2000	(1,714)	38,794	21,670	18,340	15,249	15,044	100,627	420,968	628,978	570,228
2023/24 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	345	685	764	604	523	543	5,578	15,672	24,713	22,920
Commercial	2300	4,809	6,616	6,735	5,179	4,847	4,790	28,999	132,485	194,459	176,300
Households	2400	6,015	16,701	13,518	12,168	9,509	9,332	60,433	271,952	399,627	363,394
Other	2500	(12,882)	14,792	654	390	370	379	5,616	860	10,179	7,615
Total By Customer Group	2600	(1,714)	38,794	21,670	18,340	15,249	15,044	100,627	420,968	628,978	570,228

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



GAMAGARA MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 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 Nun	Surname	Initials	Residential Address 1	StrNo	Residentia	Residential Address	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	BLOKOM 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	OOB	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	MANDELFEEVER	NP & CM	SONOP CRESCENT	28	KATHU	14469		217 606,33
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		JAKKALVOEL	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	REDELINGHUIS	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	MANDELFEEVER	NP & CM	SONOP CRESCENT	28	KATHU	14469		217 606,33

GAMAGARA MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

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	BOTSHENG	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	TAABOS STREET	58		1969	9999991004	106 533,59
00010001	LUNGILE	KCO	EERSTE	5	KATHU	3394		105 178,46
00010001	MPONA	L	TWEDE	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	DESJINS RESTAURANT		RIETBOKSTRAATWINKEL	2	KATHU	3666	0000000000	81 555,33
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		MERSHOOP	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	TWEDE	42	KATHU	3315		51 996,71
								25 369 164,22

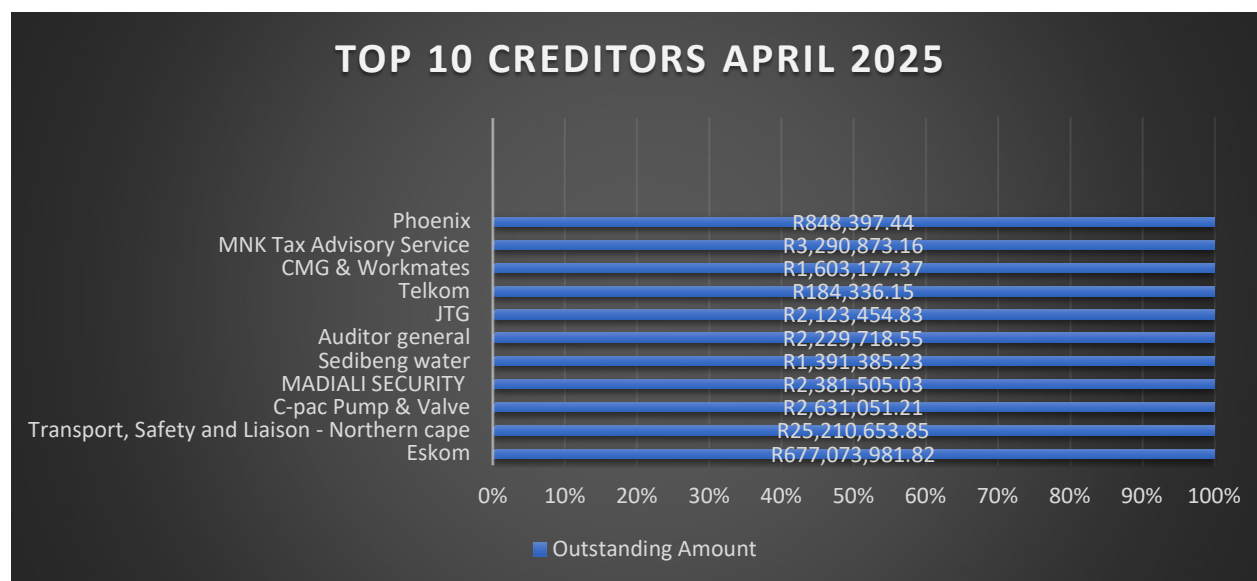
Creditors Ageing

The municipality owes Eskom a total debt of **R 677 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 **R718 Million**.

Top 10 Creditors

Top 10 Creditors - April 2025		AGING					
Supplier	Current	01-30 days	31-60 days	61-90 days	91-120 days	120+ days	Outstanding Amount
Eskom	R18,244,211.46	R19,197,047.24	R-	R20,051,480.31	R19,197,491.31	R600,383,751.50	R677,073,981.82
Transport, Safety and Liaison - Northern cape	R178,520.56	R232,859.45	R174,685.30	R269,132.39	R168,355.83	R24,187,100.32	R25,210,653.85
C-pac Pump & Valve	R567,192.96	R45,396.25	R308,585.25	R-	R427,250.30	R1,282,626.45	R2,631,051.21
MADIALI SECURITY	R2,381,505.03	R-	R-	R-	R-	R-	R2,381,505.03
Sedibeng water	R37,783.17	R780,332.50	R557,750.00	R-	R7,630.72	R7,888.84	R1,391,385.23
Auditor general	R19,978.47	R20,453.34	R-	R-	R2,189,286.74	R-	R2,229,718.55
JTG	R-	R554,091.60	R16,370.82	R16,288.73	R651,838.78	R884,864.90	R2,123,454.83
Telkom	R74,932.16	R69,993.01	R70,429.91	R-	R-	-R31,018.93	R184,336.15
CMG & Workmates	R1,603,177.37	R-	R-	R-	R-	R-	R1,603,177.37
MNK Tax Advisory Service	R2,387,458.12	R903,415.04					R3,290,873.16
Phoenix	R14,547.50	R-				R833,849.94	R848,397.44
							R718,968,534.64



1.4 In-Year Budget Statement Tables

1.4.1 Table C1: Monthly Budget Statement Summary

NC453 Gamagara - Table C1 Monthly Budget Statement Summary - M10 April

Description	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									
Financial Performance									
Property rates	154,195	177,554	177,554	12,987	134,500	147,961	(13,462)	-9%	177,554
Service charges	350,046	414,802	421,136	20,070	322,457	345,669	(23,212)	-7%	421,136
Investment revenue	604	627	517	39	389	522	(133)	-25%	517
Transfers and subsidies - Operational	104,060	70,797	70,797	—	67,283	58,998	8,286	14%	70,797
Other own revenue	163,626	103,418	108,023	6,724	59,960	103,144	(43,185)	-42%	—
Total Revenue (excluding capital transfers and contributions)	772,531	767,197	778,027	39,819	584,589	656,294	(71,705)	-11%	778,027
Employee costs	242,467	282,209	268,165	19,871	208,208	235,710	(27,502)	-12%	268,165
Remuneration of Councillors	6,957	6,831	6,831	570	5,634	5,693	(59)	-1%	6,831
Depreciation and amortisation	63,344	55,155	53,873	4,511	45,425	45,963	(537)	-1%	53,873
Interest	64,665	25,250	28,750	3,142	25,748	21,042	4,707	22%	28,750
Inventory consumed and bulk purchases	193,588	215,457	211,000	15,343	159,774	179,548	(19,773)	-11%	211,000
Transfers and subsidies	43	500	151	—	51	417	(366)	-88%	151
Other expenditure	208,231	244,566	230,950	14,698	160,178	207,632	(47,454)	-23%	230,950
Total Expenditure	779,295	829,968	799,721	58,135	605,018	696,004	(90,985)	-13%	799,721
Surplus/(Deficit)	(6,764)	(62,771)	(21,694)	(18,316)	(20,429)	(39,710)	19,280	-49%	(21,694)
Transfers and subsidies - capital (monetary allocations)	12,955	43,464	43,464	—	15,540	36,220	###	-57%	43,464
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	6,191	(19,307)	21,770	(18,316)	(4,889)	(3,490)	(1,400)	40%	21,770
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	6,191	(19,307)	21,770	(18,316)	(4,889)	(3,490)	(1,400)	40%	21,770
Capital expenditure & funds sources									
Capital expenditure	7,159	90,872	132,293	5,560	38,970	74,494	(35,524)	-48%	132,293
Capital transfers recognised	11,939	43,464	64,686	3,352	20,630	36,189	(15,559)	-43%	64,686
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	(4,780)	47,408	67,607	2,208	18,339	38,305	(19,965)	-52%	67,607
Total sources of capital funds	7,159	90,872	132,293	5,560	38,970	74,494	(35,524)	-48%	132,293
Financial position									
Total current assets	12,891,204	(11,756,245)	25,748,803		12,998,562				25,748,803
Total non current assets	1,503,649	1,508,195	3,040,461		1,497,193				3,040,461
Total current liabilities	12,844,951	(11,497,693)	26,301,861		12,955,277				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		1,123,706				2,122,686
Cash flows									
Net cash from (used) operating	895,065	42,226	73,182	59,792	697,729	81,043	(616,686)	-761%	73,182
Net cash from (used) investing	(24,036)	(90,872)	(89,392)	(6,326)	(48,230)	(74,494)	(26,263)	35%	(89,392)
Net cash from (used) financing	10,050	9,281	20,099	113	804	—	(804)	#DIV/0!	20,099
Cash/cash equivalents at the month/year end	894,269	(94,027)	18,199	67,888	664,613	20,860	(643,753)	-3086%	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	(1,714)	38,794	21,670	18,340	15,249	15,044	100,627	420,968	628,978
Creditors Age Analysis									
Total Creditors	—	—	—	—	—	—	—	—	—

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) - M10 April

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									
Revenue - Functional										
<i>Governance and administration</i>		271,995	304,590	307,889	16,094	223,102	270,711	(47,610)	-18%	307,889
Executive and council		64,972	66,809	67,143	59	66,907	55,674	11,233	20%	67,143
Finance and administration		207,023	237,781	240,746	16,035	156,195	215,037	(58,842)	-27%	240,746
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1,102	1,191	1,191	209	2,055	992	1,063	107%	1,191
Community and social services		1,102	1,191	1,191	5	54	992	(939)	-95%	1,191
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		0	-	0	205	2,001	0	2,001	1539514%	0
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,845	8,077	7,820	336	4,811	6,731	(1,920)	-29%	7,820
Planning and development		2,672	4,354	4,434	80	2,034	3,628	(1,594)	-44%	4,434
Road transport		4,168	3,720	3,357	255	2,756	3,100	(344)	-11%	3,357
Environmental protection		5	3	30	1	21	3	18	663%	30
<i>Trading services</i>		505,545	496,804	504,591	23,180	370,162	414,079	(43,918)	-11%	504,591
Energy sources		336,951	272,074	271,223	10,035	210,154	226,728	(16,574)	-7%	271,223
Water management		74,309	114,653	115,808	3,789	65,288	95,544	(30,257)	-32%	115,808
Waste water management		42,448	58,724	57,328	4,374	44,924	48,937	(4,012)	-8%	57,328
Waste management		51,837	51,353	60,232	4,982	49,795	42,870	6,925	16%	60,232
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	785,486	810,661	821,491	39,819	600,129	692,514	(92,385)	-13%	821,491
Expenditure - Functional										
<i>Governance and administration</i>		238,133	237,827	232,903	14,700	176,523	202,376	(25,854)	-13%	232,903
Executive and council		27,157	31,784	33,715	3,082	27,211	26,899	312	1%	33,715
Finance and administration		210,975	206,043	199,188	11,618	149,312	175,477	(26,165)	-15%	199,188
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		89,091	117,173	105,884	8,926	84,400	97,728	(13,328)	-14%	105,884
Community and social services		52,124	70,055	64,650	5,627	51,764	58,463	(6,699)	-11%	64,650
Sport and recreation		35,208	45,314	38,634	3,053	30,539	37,762	(7,222)	-19%	38,634
Public safety		-	-	-	-	-	-	-	-	-
Housing		1,758	1,804	2,601	246	2,096	1,503	593	39%	2,601
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		46,141	67,068	61,713	4,179	44,230	55,957	(11,726)	-21%	61,713
Planning and development		18,000	29,043	27,605	1,408	16,997	24,202	(7,205)	-30%	27,605
Road transport		28,141	38,026	34,108	2,771	27,233	31,754	(4,522)	-14%	34,108
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		405,930	407,900	399,221	30,330	299,866	339,943	(40,077)	-12%	399,221
Energy sources		267,443	262,773	262,279	19,759	193,832	218,978	(25,146)	-11%	262,279
Water management		77,753	81,264	70,354	4,931	55,361	67,720	(12,360)	-18%	70,354
Waste water management		27,989	34,998	39,878	4,078	33,420	29,165	4,255	15%	39,878
Waste management		32,745	28,866	26,710	1,562	17,253	24,080	(6,827)	-28%	26,710
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	779,295	829,968	799,721	58,135	605,018	696,004	(90,985)	-13%	799,721
Surplus/ (Deficit) for the year		6,191	(19,307)	21,770	(18,316)	(4,889)	(3,490)	(1,400)	40%	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.

GAMAGARA MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025
❖

Revenue

Total budget revenue including capital transfers is **R 810.6 million** and year-to-date actual is a total **R600 million (including capital grants revenue)** or **74%** has been recognized as at end of April 2025.

Expenditure

The total expenditure budget for the 2024/25 financial year is an amount of **R 829 million** and a total of **R605 million cumulative or 72%** has been spent as at end of April 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) - M10 April

Vote 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										
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		173,049	215,899	218,864	15,079	155,238	196,802	(41,564)	-21.1%	218,864
Vote 2 - Corporate Services		33,974	21,882	21,882	957	957	18,235	(17,279)	-94.8%	21,882
Vote 3 - Community Services		56,161	55,050	63,593	5,243	51,872	45,951	5,920	12.9%	63,593
Vote 4 - Infrastructure Services		454,656	446,849	445,591	18,197	321,120	372,374	(51,254)	-13.8%	445,591
Vote 5 - Strategic Services		2,675	4,172	4,419	284	4,035	3,477	558	16.1%	4,419
Vote 6 - Executive & Council		64,972	66,809	67,143	59	66,907	55,674	11,233	20.2%	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	39,819	600,129	692,514	(92,385)	-13.3%	821,491
Expenditure by Vote	1									
Vote 1 - Budget & Treasury Office		133,926	109,356	115,486	6,783	88,942	91,189	(2,247)	-2.5%	115,486
Vote 2 - Corporate Services		77,049	96,687	83,702	4,834	60,370	84,288	(23,918)	-28.4%	83,702
Vote 3 - Community Services		132,440	160,129	144,934	11,316	111,198	133,550	(22,353)	-16.7%	144,934
Vote 4 - Infrastructure Services		393,461	406,875	395,738	30,663	301,000	339,129	(38,129)	-11.2%	395,738
Vote 5 - Strategic Services		15,262	25,138	26,146	1,456	16,298	20,948	(4,650)	-22.2%	26,146
Vote 6 - Executive & Council		27,157	31,784	33,715	3,082	27,211	26,899	312	1.2%	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	58,135	605,018	696,004	(90,985)	-13.1%	799,721
Surplus/ (Deficit) for the year	2	6,191	(19,307)	21,770	(18,316)	(4,889)	(3,490)	(1,400)	40.1%	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.

GAMAGARA MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

Vote Description	Ref	2023/24	Budget Year 2024/25					
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Expenditure by Vote	1							
Vote 1 - Budget & Treasury Office		–	109,356	6,783	88,942	91,189	(2,247)	-2.5%
Vote 2 - Corporate Services		–	96,687	4,834	60,370	84,288	(23,918)	-28.4%
Vote 3 - Community Services		–	160,129	11,316	111,198	133,550	(22,353)	-16.7%
Vote 4 - Infrastructure Services		–	406,875	30,663	301,000	339,129	(38,129)	-11.2%
Vote 5 - Strategic Services		–	25,138	1,456	16,298	20,948	(4,650)	-22.2%
Vote 6 - Executive & Council		–	31,784	3,082	27,211	26,899	312	1.2%
Total Expenditure by Vote	2	–	829,968	58,135	605,018	696,004	(90,985)	-13.1%

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 April 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 **81%** which translate into a total of **R88 million** of the original budget allocated to the directorate for the period ending April 2025. There is a **2.5%** 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 **62%** or **R84 million** of the original budget allocated to the directorate for the period ending April 2025. There is a variance of **28.4%** 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 **69%** or **R111 million** of the original budget allocated to the directorate for the period ending April 2025. There is a variance of **16.7%** 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 **74%** or **R301 million** of the original budget allocated to the directorate for the period ending April 2025. There is a variance of **11.2%** between the year-to-date budget and year-to-date actual expenditure.

Vote 5 – Strategic Services

Strategic Service has spent **65%** or **R16 million** of the original budget allocated to the directorate for the period ending April 2025. There is a variance of **22.2%** between the year-to-date budget and year-to-date actual expenditure.

Vote 6 – Executive and Council

Executive and Council has spent **86%** or **R27 million** of the original budget allocated to the directorate for the period ending APRIL 2025. There is an unfavorable variance of **1.2%** between the year-to-date budget and year-to-date actual expenditure.

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

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

NC453 Gamagara - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

North Camaraguta - Table 04 - monthly Budget statement - Financial Performance (Revenue and expenditure) - in R April										
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										
Revenue										
Exchange Revenue										
Service charges - Electricity		216,902	250,960	250,960	8,996	194,396	209,134	(14,738)	-7%	250,960
Service charges - Water		53,389	68,717	68,717	3,109	46,953	57,264	(10,311)	-18%	68,717
Service charges - Waste Water Management		37,731	52,124	52,124	3,919	40,459	43,436	(2,977)	-7%	52,124
Service charges - Waste management		42,025	43,001	49,335	4,045	40,649	35,834	4,815	13%	49,335
Sale of Goods and Rendering of Services		(585)	7,798	7,746	394	4,591	6,499	(1,908)	-29%	7,746
Agency services		547	594	470	35	344	495	(151)	-30%	470
Interest								-	0%	
Interest earned from Receivables		41,548	36,115	37,202	2,950	30,928	30,189	739	2%	37,202
Interest from Current and Non Current Assets		604	627	517	39	389	522	(133)	-25%	517
Dividends								-	0%	
Rent on Land								-	0%	
Rental from Fixed Assets		2,075	2,003	2,108	148	1,708	1,669	38	2%	2,108
Licence and permits		30	33	60	1	20	28	(8)	-27%	60
Operational Revenue		101,696	21,479	21,356	981	1,256	17,899	(16,642)	-93%	21,356
Non-Exchange Revenue								-	0%	
Property rates		154,195	177,554	177,554	12,987	134,500	147,961	(13,462)	-9%	177,554
Surcharges and Taxes								-	0%	
Fines, penalties and forfeits		1,384	699	890	82	861	582	279	48%	890
Licence and permits		1,703	1,814	1,518	152	1,284	1,512	(227)	-15%	1,518
Transfers and subsidies - Operational		104,060	70,797	70,797	-	67,283	58,998	8,286	14%	70,797
Interest		14,611	18,163	21,973	1,918	18,543	20,155	(1,612)	-8%	21,973
Fuel Levy								-	0%	
Operational Revenue		616	500	481	63	424	417	7	2%	481
Gains on disposal of Assets								-	0%	
Other Gains		-	14,221	14,221	-	-	23,701	(23,701)	-100%	14,221
Discontinued Operations								-	0%	
Total Revenue (excluding capital transfers and contributions)		772,531	767,197	778,027	39,819	584,589	656,294	(71,705)	-11%	778,027
Expenditure By Type										
Employee related costs		242,467	282,209	268,165	19,871	208,208	235,710	(27,502)	-12%	268,165
Remuneration of councillors		6,957	6,831	6,831	570	5,634	5,693	(59)	-1%	6,831
Bulk purchases - electricity		173,543	191,095	191,095	13,968	145,742	159,246	(13,504)	-8%	191,095
Inventory consumed		20,045	24,362	19,905	1,375	14,032	20,302	(6,269)	-31%	19,905
Debt impairment		20,412	24,547	24,547	-	-	20,456	(20,456)	-100%	24,547
Depreciation and amortisation		63,344	55,155	53,873	4,511	45,425	45,963	(537)	-1%	53,873
Interest		64,665	25,250	28,750	3,142	25,748	21,042	4,707	22%	28,750
Contracted services		96,504	103,400	87,563	8,850	65,502	89,500	(23,998)	-27%	87,563
Transfers and subsidies		43	500	151	-	51	417	(366)	-88%	151
Irrecoverable debts written off		11,438	23,890	27,298	1,907	23,485	19,909	3,577	18%	27,298
Operational costs		84,310	91,050	89,864	3,941	71,191	76,369	(5,178)	-7%	89,864
Losses on Disposal of Assets		(144)	-	-	-	-	-	-	0%	-
Other Losses		(4,289)	1,678	1,678	-	-	1,399	(1,399)	-100%	1,678
Total Expenditure		779,295	829,968	799,721	58,135	605,018	696,004	(90,985)	-13%	799,721
Surplus/(Deficit)		(6,764)	(62,771)	(21,694)	(18,316)	(20,429)	(39,710)	19,280	-49%	(21,694)
Transfers and subsidies - capital (monetary allocations)		12,955	43,464	43,464	-	15,540	36,220	(20,680)	-57%	43,464
Transfers and subsidies - capital (in-kind)								-	0%	
Surplus/(Deficit) after capital transfers & contributions		6,191	(19,307)	21,770	(18,316)	(4,889)	(3,490)	(1,400)	40%	21,770
Income Tax								-	0%	
Surplus/(Deficit) after income tax		6,191	(19,307)	21,770	(18,316)	(4,889)	(3,490)	(1,400)	40%	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	(18,316)	(4,889)	(3,490)	(1,400)	40%	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	(18,316)	(4,889)	(3,490)	(1,400)	40%	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		
	YearTD actual	YearTD budget	YTD variance	Variance	Reasons for material deviations		Remedial or corrective steps/remarks
Exchange Revenue							
Service charges - Electricity	194,396.00	209,134.00	-	14,738.00	-8%	Unfavourable outcome due to bypass on both prepaid and conventional meters.	To continue with revenue enhancement
Service charges - Water	46,953.00	57,264.00	-	10,311.00	-18%	Unfavourable outcome due to bypass on both prepaid and conventional meters.	Meter assessments and replacement
Service charges - Waste Water Management	40,459.00	43,436.00	-	2,977.00	-7%	Due to some challenges with the breakdown of trucks	To continue with revenue enhancement
Service charges - Waste management	40,649.00	35,834.00	-	4,815.00	13%	Due to some challenges with the breakdown of trucks	To continue with revenue enhancement
Sale of Goods and Rendering of Services	4,591.00	6,499.00	-	1,908.00	-29%	Cyclical or seasonal revenue realization.	To continue with revenue enhancement
Agency services	344.00	495.00	-	151.00	-31%	September revenue not yet captured	timeous capturing of receipts / invoices
Interest earned from Receivables	30,928.00	30,189.00	-	739.00	2%	Below the threshold. The Municipality has improved drastically in completeness of revenue base	To continue with revenue enhancement
Interest from Current and Non Current Assets	389.00	522.00	-	133.00	-25%	Below the threshold. The Municipality has improved drastically on interest	To continue with revenue enhancement
Rental from Fixed Assets	1,708.00	1,669.00	-	39.00	2%	Below the threshold. The Municipality has improved drastically in completeness of revenue base	To maintain and improve rental assets
Licence and permits	20.00	28.00	-	8.00	-29%	Based on demand	timeous capturing of receipts / invoices
Operational Revenue	1,256.00	17,899.00	-	16,643.00	-93%	Less building plans submitted. Less miscellaneous revenue realised	To maintain sales even during lunch time
Non-Exchange Revenue							
Property rates	134,500.00	147,961.00	-	13,461.00	-9%	Certain disputes that are pending	To continue with clearing GV Exceptions
Fines, penalties and forfeits	861.00	582.00	-	279.00	48%	Cost schedules on hold, issued more fines, less clearance certificates issued, court pays twice a year	To maintain the internal controls
Licence and permits	1,284.00	1,512.00	-	228.00	-15%	Based on demand	To continue with revenue enhancement
Transfers and subsidies - Operational	67,283.00	58,998.00	-	8,285.00	14%	Grants receipts in accordance with the payment schedule as per the DoRA	timeous capturing of receipts / invoices
Interest	18,543.00	20,155.00	-	1,612.00	-8%	Interest levied on late payments or outstanding accounts	To continue with clearing GV Exceptions
Operational Revenue	424.00	417.00	-	7.00	2%	Below the threshold. The Municipality has improved drastically on operational revenue	To maintain the rendering of services

Property Rates – A year to date total of **R134 million** was recognized with regards to property rates for the year as at end of April 2025. The year-to-date budget is **R147 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 **R194 million** was recognized on service charges electricity for the year as at end of April 2025. The year-to-date budget is **R209 million** resulting in a variance of **7%**. The year-to-date actual revenue is less than the year-to-date budget by **R14 million**.

Service charges – Water – A total of **R46 million** was recognized on service charges water for the year as at end of April 2025. The year-to-date budget is **R57 million** resulting in a variance of **18%**. 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 **R40 million** was recognized on service charges water for the year as at end of APRIL 2025. The year-to-date budget is **R43 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 **R40 million** was recognized on service charges waste management for the year as at end of APRIL 2025. The year-to-date budget is **R35 million** resulting in a variance of **13%**.

Interest Earned from receivables (Outstanding Debtors) – Interest on outstanding debtors for the year as at end of April 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 APRIL 2025 is an amount of **R389 395** (Actual) and a year-to-date budget of **R522 192** 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 APRIL 2025. The year-to-date budget is **R58 million** resulting in a variance of **7%**. 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 April and they are reflected in the grants register

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.

	YearTD actual	YearTD budget	YTD variance	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Exchange Revenue						
Expenditure by Type						
Employee related costs	208,207,943.81	235,709,787.00	- 27,501,843.19	-12%	Cost containment measures strictly implemented to curb overtime among other expenditure	strict adherence to cost containment measures
Remuneration of councillors	5,633,603.17	5,692,765.00	- 59,161.83	-1%	Within the threshold - Trivial	strict adherence to cost containment measures
Bulk purchases - electricity	145,742,020.56	159,245,865.00	- 13,503,844.44	-8%	Invoices not captured timely	completeness of invoices as we are on accrual basis
Inventory consumed	14,032,246.75	20,301,846.00	- 6,269,599.25	-31%	Suppliers invoicing us late	completeness of invoices as we are on accrual basis
Depreciation and amortisation	45,425,281.53	45,962,641.00	- 537,359.47	-1%	Within the threshold - Trivial	strict adherence to cost containment measures
Interest	25,748,169.41	21,041,666.00	4,706,503.41	22%	Interest levied on Outstanding invoices pertaining to Creditors	strict adherence to cost containment measures
Contracted services	65,501,828.12	89,499,760.00	- 23,997,931.88	-27%	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	23,485,245.70	19,908,649.00	3,576,596.70	18%	Indigents/debt written off	strict adherence to cost containment measures
Operational costs	71,191,084.16	76,369,364.00	- 5,178,279.84	-7%	Within the threshold - Trivial	strict adherence to cost containment measures

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Employee Related Cost – Employee-related cost expenditure for the year as at end of April 2025 amounted to **R208 million**. The year-to-date budget is **R235 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 **R5.6 million**. The year-to-date budget is **R5.6 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 April 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 **R145 Million** as at end of April 2025. The year-to-date budget is **R159 million**. This is an indication that the Bulk Eskom invoices are not processed timely. There is an **8%** variance

Inventory Consumed – a total of **R14 million** was spent for the year as at end of APRIL 2025. The year-to-date budget is **R20 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 **R65 million** for the year as at end of APRIL 2025. The year-to-date budget is **R89 million**, resulting in a variance of **-27%**. 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 **R71 million** was spent for the year as at end of April 2025. The year-to-date budget is **R76 million**, resulting in a variance of **7%**. The budgeted trends are based on historical information and therefore may differ from month to month.

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 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) - M10 April

Vote 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									
Multi-Year expenditure appropriation	2									
Vote 1 - Budget & Treasury Office		—	—	—	—	—	—	—	—	—
Vote 2 - Corporate Services		—	16,000	13,600	1,898	10,295	11,333	(1,039)	-9%	13,600
Vote 3 - Community Services		101	10,490	13,967	1,535	4,667	11,639	(6,973)	-60%	13,967
Vote 4 - Infrastructure Services		784	64,382	61,825	2,127	24,008	51,521	(27,513)	-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	5,560	38,970	74,494	(35,524)	-48%	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		(660)	—	—	—	—	—	—	—	—
Vote 6 - Executive & Council		—	—	—	—	—	—	—	—	—
Vote 7 -		—	—	—	—	—	—	—	—	—
Vote 8 -		—	—	—	—	—	—	—	—	—
Vote 9 -		—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 -		660	—	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	5,560	38,970	74,494	(35,524)	-48%	132,293
Capital Expenditure - Functional Classification										
Governance and administration		660	16,000	38,517	1,898	10,295	11,333	(1,039)	-9%	38,517
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		660	16,000	38,517	1,898	10,295	11,333	(1,039)	-9%	38,517
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		101	10,490	13,104	1,535	4,667	11,639	(6,973)	-60%	13,104
Community and social services		—	490	(375)	—	—	408	(408)	-100%	(375)
Sport and recreation		101	10,000	13,480	1,535	4,667	11,231	(6,564)	-58%	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		6,389	64,382	79,635	2,127	24,008	51,521	(27,513)	-53%	79,635
Energy sources		(6,606)	10,125	20,471	152	3,696	11,271	(7,575)	-67%	20,471
Water management		11,045	29,448	36,346	667	10,711	22,658	(11,947)	-53%	36,346
Waste water management		2,620	24,809	22,809	1,308	9,601	17,592	(7,991)	-45%	22,809
Waste management		(669)	—	9	—	—	—	—	—	9
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	7,159	90,872	132,293	5,560	38,970	74,494	(35,524)	-48%	132,293
Funded by:										
National Government		11,939	42,974	55,040	3,352	20,630	35,781	(15,150)	-42%	55,040
Provincial Government		—	490	490	—	—	408	(408)	-100%	490
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		—	—	—	—	—	—	—	—	—
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons,		—	—	9,156	—	—	—	—	—	9,156
Higher Educ Institutions)		—	—	—	—	—	—	—	—	—
Transfers recognised - capital		11,939	43,464	64,686	3,352	20,630	36,189	(15,559)	-43%	64,686
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		(4,780)	47,408	67,607	2,208	18,339	38,305	(19,965)	-52%	67,607
Total Capital Funding		7,159	90,872	132,293	5,560	38,970	74,494	(35,524)	-48%	132,293

Conditional Grants YTD Capital expenditure up till April amounts to **R18.3 Million**.

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

NC453 Gamagara - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		14,310	(127,775)	7,291	(12,536)	7,291
Trade and other receivables from exchange transactions		347,990	374,350	728,730	392,431	728,730
Receivables from non-exchange transactions		125,917	56,335	215,981	164,902	215,981
Current portion of non-current receivables						
Inventory		1,078	(895)	(7,017)	1,351	(7,017)
VAT		12,397,527	(12,061,819)	24,795,053	12,448,032	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	12,998,562	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	1,122,105	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	1,497,193	3,040,461
TOTAL ASSETS		14,394,853	(10,248,050)	28,789,264	14,495,755	28,789,264
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		32,727	44,031	65,455	27,095	65,455
Consumer deposits		10,050	9,281	20,099	10,853	20,099
Trade and other payables from exchange transactions		386,010	496,576	1,383,979	452,679	1,383,979
Trade and other payables from non-exchange transactions		82,880	71,058	165,760	87,039	165,760
Provision		19,191	101	38,382	19,191	38,382
VAT		12,314,093	(12,118,740)	24,628,186	12,358,421	24,628,186
Other current liabilities						
Total current liabilities		12,844,951	(11,497,693)	26,301,861	12,955,277	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	13,368,840	26,662,462
NET ASSETS	2	1,138,443	1,089,238	2,100,845	1,126,915	2,126,802
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,138,443	1,089,238	2,122,686	1,123,706	2,122,686
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	1,138,443	1,089,238	2,122,686	1,123,706	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.

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

1.4.7 Table C7: Monthly Budget Statement – Cash Flow

NC453 Gamagara - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		81,173	177,554	177,554	6,876	72,380	147,961	(75,581)	-51%	177,554
Service charges		199,662	365,048	370,584	13,051	188,129	308,820	(120,691)	-39%	370,584
Other revenue		562,361	34,320	33,991	51,232	485,951	28,317	457,634	1616%	33,991
Transfers and Subsidies - Operational		205	70,797	70,797	4	25	58,998	(58,972)	-100%	70,797
Transfers and Subsidies - Capital		-	43,464	43,464	-	-	36,220	(36,220)	-100%	43,464
Interest		-	50,739	56,982	423	5,317	46,979	(41,662)	-89%	56,982
Dividends								-		
Payments										
Suppliers and employees		51,664	(698,947)	(675,940)	(11,794)	(54,072)	(542,711)	(488,638)	90%	(675,940)
Interest		-	(750)	(4,250)	-	-	(3,542)	(3,542)	100%	(4,250)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		895,065	42,226	73,182	59,792	697,729	81,043	(616,686)	-761%	73,182
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	68	667	-	667	#DIV/0!	-
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(24,036)	(90,872)	(89,392)	(6,394)	(48,898)	(74,494)	(25,596)	34%	(89,392)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24,036)	(90,872)	(89,392)	(6,326)	(48,230)	(74,494)	(26,263)	35%	(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	113	804	-	804	#DIV/0!	20,099
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		10,050	9,281	20,099	113	804	-	(804)	#DIV/0!	20,099
NET INCREASE/ (DECREASE) IN CASH HELD		881,078	(39,365)	3,889	53,578	650,303	6,549			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	67,888	664,613	20,860			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.

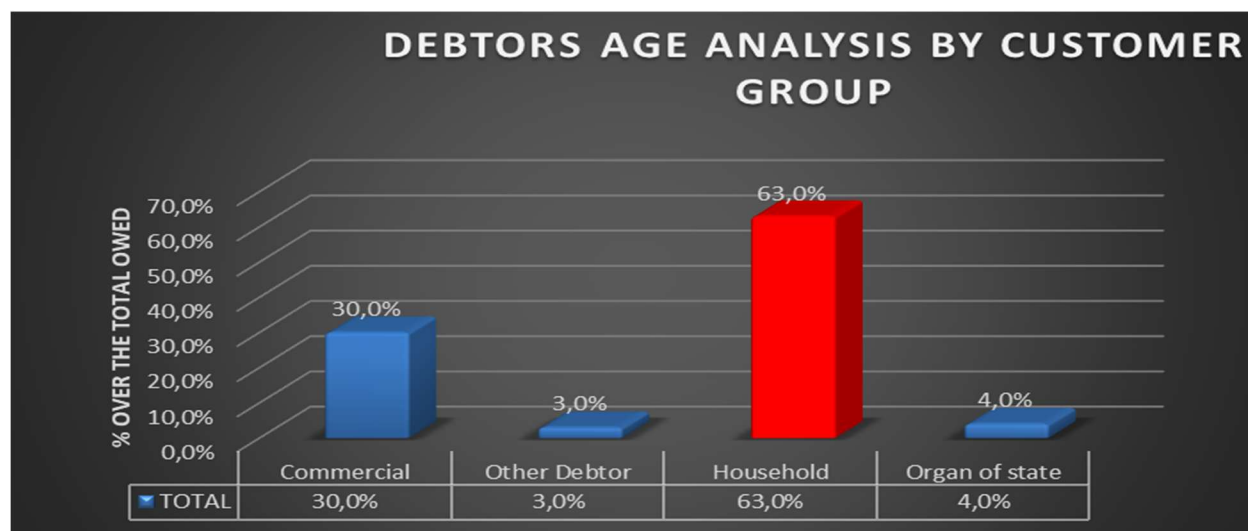
PART 2 – SUPPORTING DOCUMENTATION

Debtors Ageing

The total receivables balance or debtors book as at the end of April 2025 amounts to **R628 million** with most of the debt being owed by households at **R399 million** or **64%** of the total Debtors. Organs of State and Commercial at **4%** and **30%** respectively. Other debtors only account for **2%** of the outstanding debt. Debtors balance decreased by **R3 Million** in comparison with the previous Month (March – **R631 Million**) **↑**

NC453 Gamagara - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April											
Description	NT Code	Budget Year 2024/25									Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	3,567	2,787	1,919	1,783	1,503	1,533	9,972	50,521	73,585	65,312
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,331	5,794	4,714	4,557	2,480	2,583	15,874	92,538	137,871	118,032
Receivables from Non-exchange Transactions - Property Rates	1400	11,740	4,556	3,745	2,407	2,122	2,027	15,026	71,031	112,654	92,613
Receivables from Exchange Transactions - Waste Water Management	1500	4,057	2,486	2,435	1,869	1,763	1,736	10,911	32,417	57,672	48,694
Receivables from Exchange Transactions - Waste Management	1600	4,249	2,761	2,558	2,155	2,001	1,936	11,939	55,693	83,293	73,724
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	99	99	99
Interest on Arrear Debtor Accounts	1810	5,388	5,161	5,397	5,058	4,899	4,733	30,767	114,331	175,733	159,787
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(40,046)	15,248	901	513	483	496	6,139	4,338	(11,928)	11,969
Total By Income Source	2000	(1,714)	38,794	21,670	18,340	15,249	15,044	100,627	420,968	628,978	570,228
2023/24 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	345	685	764	604	523	543	5,578	15,672	24,713	22,920
Commercial	2300	4,809	6,616	6,735	5,179	4,847	4,790	28,999	132,485	194,459	176,300
Households	2400	6,015	16,701	13,518	12,168	9,509	9,332	60,433	271,952	399,627	363,394
Other	2500	(12,882)	14,792	654	390	370	379	5,616	860	10,179	7,615
Total By Customer Group	2600	(1,714)	38,794	21,670	18,340	15,249	15,044	100,627	420,968	628,978	570,228

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



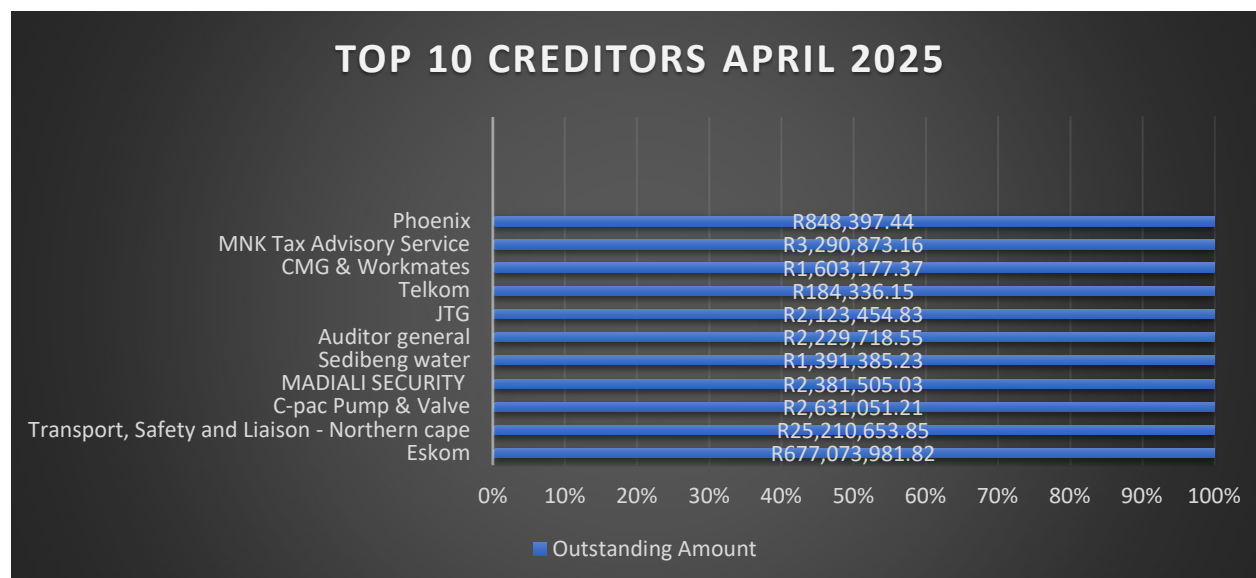
2.2 Creditors' Age Analysis

The municipality owes Eskom a total debt of **R 677 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 **R718 Million**.

Top 10 Creditors

Top 10 Creditors - April 2025		AGING					
Supplier	Current	01-30 days	31-60 days	61-90 days	91-120 days	120+ days	Outstanding Amount
Eskom	R18,244,211.46	R19,197,047.24	R-	R20,051,480.31	R19,197,491.31	R600,383,751.50	R677,073,981.82
Transport, Safety and Liaison - Northern cape	R178,520.56	R232,859.45	R174,685.30	R269,132.39	R168,355.83	R24,187,100.32	R25,210,653.85
C-pac Pump & Valve	R567,192.96	R45,396.25	R308,585.25	R-	R427,250.30	R1,282,626.45	R2,631,051.21
MADIALI SECURITY	R2,381,505.03	R-	R-	R-	R-	R-	R2,381,505.03
Sedibeng water	R37,783.17	R780,332.50	R557,750.00	R-	R7,630.72	R7,888.84	R1,391,385.23
Auditor general	R19,978.47	R20,453.34	R-	R-	R2,189,286.74	R-	R2,229,718.55
JTG	R-	R554,091.60	R16,370.82	R16,288.73	R651,838.78	R884,864.90	R2,123,454.83
Telkom	R74,932.16	R69,993.01	R70,429.91	R-	R-	-R31,018.93	R184,336.15
CMG & Workmates	R1,603,177.37	R-	R-	R-	R-	R-	R1,603,177.37
MNK Tax Advisory Service	R2,387,458.12	R903,415.04					R3,290,873.16
Phoenix	R14,547.50	R-				R833,849.94	R848,397.44
							R718,968,534.64



2.3 Bank balance and Investment Portfolio

Bank balance as at 30 April 2025

	R
Call accounts:	
62334040748 Call Deposit -	73.27
71020950327 Fixed Deposit -	86 823.11
Cheque Accounts:	
53668006069 Cheque Account -	14 931 179.07
Total	R 15 018 075.45

The bank balance of the municipality was R15 million as at 30 April 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 30 April 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- April 2025									
Grants	Unspent grant - PY 2023/2024	Roll over of Grants (approved/ denied)	Total roll over approved	Amount as per DoRA OR Provisional Gazette 2024/25 OR Adjusted DoRA	Amount Received to Date	Stopping of funds/Withheld	Outstanding Receipts 2024/2025	Amount spent July 2024-April 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	-	-	500,476.08	1,499,523.92
2 EPWP				1,217,000.00	1,217,000.00	-	-	995,778.40	221,221.60
3 MIG	6,383,326.27	Denied		23,149,000.00	9,798,000.00	13,351,000.00	-	9,798,000.00	-
4 EEDSM	4,000,000.00	Denied		-			-	-	-
5 INEP				4,825,000.00	4,825,000.00			4,117,530.24	707,469.76
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	7,209,678.27
7 LIBRARY GRANT				1,098,000.00	1,098,000.00			-	1,098,000.00
TOTAL	11,821,533.42	-	1,438,207.15	47,289,000.00	30,938,000.00	16,351,000.00	-	21,640,313.60	10,735,893.55

According to the manual grant register, the total year-to-date expenditure on the conditional grants amounts to **R20.1 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 - M10 April

Summary of Employee and Councillor remuneration		Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25				
						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
		1	A	B	C					D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			3,612	2,506	2,506	210	2,103	2,089	14	1%	2,506
Pension and UIF Contributions			–	–	–	–	–	–	–	–	–
Medical Aid Contributions			–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance			395	642	642	54	525	535	(11)	-2%	642
Cellphone Allowance			699	740	740	59	588	616	(29)	-5%	740
Housing Allowances			–	–	–	–	–	–	–	–	–
Other benefits and allowances			2,250	2,943	2,943	247	2,419	2,452	(34)	-1%	2,943
Sub Total - Councillors			6,957	6,831	6,831	570	5,634	5,693	(59)	-1%	6,831
% increase		4		-1.8%	-1.8%						-1.8%
Senior Managers of the Municipality											
Basic Salaries and Wages			2,789	4,565	5,013	236	2,252	3,804	(1,552)	-41%	5,013
Pension and UIF Contributions			4	10	8	1	6	8	(3)	-30%	8
Medical Aid Contributions			–	–	–	–	–	–	–	–	–
Overtime			–	–	–	–	–	–	–	–	–
Performance Bonus			122	8	115	–	57	6	51	795%	115
Motor Vehicle Allowance			1,597	1,296	1,335	144	1,235	1,080	155	14%	1,335
Cellphone Allowance			88	127	92	8	66	106	(40)	-38%	92
Housing Allowances			–	–	–	–	–	–	–	–	–
Other benefits and allowances			1	1	1	0	0	1	(0)	-24%	1
Payments in lieu of leave			5,413	1,642	1,233	41	1,297	1,368	(71)	-5%	1,233
Long service awards			–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations			–	–	–	–	–	–	–	–	–
Entertainment			–	–	–	–	–	–	–	–	–
Scarcity			–	–	–	–	–	–	–	–	–
Acting and post related allowance			–	19	–	–	–	16	(16)	-100%	–
In kind benefits			–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality			10,013	7,667	7,795	430	4,914	6,389	(1,475)	-23%	7,795
% increase		4		-23.4%	-22.1%						-22.1%
Other Municipal Staff											
Basic Salaries and Wages			131,772	170,960	151,861	12,212	121,575	142,467	(20,892)	-15%	151,861
Pension and UIF Contributions			22,979	27,424	25,002	1,979	19,830	22,916	(3,086)	-13%	25,002
Medical Aid Contributions			15,044	19,492	16,352	1,414	13,138	16,272	(3,134)	-19%	16,352
Overtime			19,496	20,448	20,795	1,904	17,300	17,040	260	2%	20,795
Performance Bonus			11,169	13,393	22,059	5	11,199	11,223	(24)	0%	22,059
Motor Vehicle Allowance			11,087	9,209	8,845	694	7,086	7,826	(740)	-9%	8,845
Cellphone Allowance			603	783	815	59	630	656	(26)	-4%	815
Housing Allowances			2,189	2,124	2,248	180	1,820	1,773	47	3%	2,248
Other benefits and allowances			3,735	4,318	3,644	354	3,361	3,651	(290)	-8%	3,644
Payments in lieu of leave			–	–	–	–	–	–	–	–	–
Long service awards			2,541	1,088	1,449	–	1,170	1,078	92	9%	1,449
Post-retirement benefit obligations			7,442	1,071	1,071	7	617	892	(276)	-31%	1,071
Entertainment			107	102	103	8	85	85	0	0%	103
Scarcity			–	–	–	–	–	–	–	–	–
Acting and post related allowance			4,291	4,130	6,123	625	5,484	3,442	2,042	59%	6,123
In kind benefits			–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff			232,454	274,542	260,370	19,441	203,293	229,321	(26,027)	-11%	260,370
% increase		4		18.1%	12.0%						12.0%
Total Parent Municipality			249,424	289,040	274,997	20,441	213,842	241,403	(27,561)	-11%	274,997
Total Municipal Entities			–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS			249,424	289,040	274,997	20,441	213,842	241,403	(27,561)	-11%	274,997
% increase		4		15.9%	10.3%						10.3%
TOTAL MANAGERS AND STAFF			242,467	282,209	268,165	19,871	208,208	235,710	(27,502)	-12%	268,165

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 - M10 April

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		(1,745)	17,923	29,629	152	7,754	14,689	6,935	47.2%	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	152	3,696	10,021	6,325	63.1%	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	152	3,696	10,021	6,325	63.1%	21,978
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		4,761	9,298	7,201	—	4,058	4,668	610	13.1%	7,201
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	3,900	5,500	—	2,632	3,250	618	19.0%	5,500
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		4,761	5,398	1,702	—	1,425	1,418	(7)	-0.5%	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 30 APRIL 2025

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	-	-	500	500	100.0%	955
Computer Equipment		-	-	955	-	-	500	500	100.0%	955
Furniture and Office Equipment		-	80	848	-	-	67	67	100.0%	848
Furniture and Office Equipment		-	80	848	-	-	67	67	100.0%	848
Machinery and Equipment		101	-	1,407	310	310	308	(2)	-0.6%	1,407
Machinery and Equipment		101	-	1,407	310	310	308	(2)	-0.6%	1,407
Transport Assets		-	16,000	22,332	1,898	10,295	10,833	539	5.0%	22,332
Transport Assets		-	16,000	22,332	1,898	10,295	10,833	539	5.0%	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	3,585	22,715	37,320	14,605	39.1%	67,413

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

Expenditure on repairs and maintenance

NC453 Gamagara - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2023/24	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome				YearTD actual	YearTD budget			
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		39,652	41,500	30,619	3,753	26,559	34,583	8,024	23.2%	30,619
Roads Infrastructure		1,079	2,200	1,095	224	901	1,833	932	50.8%	1,095
Roads										
Road Structures										
Road Furniture		1,079	1,700	1,095	224	901	1,417	515	36.4%	1,095
Capital Spares		—	500	—	—	—	417	417	100.0%	—
Storm water Infrastructure		—	—	—	—	—	—	—		—
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		4,066	6,700	4,176	586	2,943	5,583	2,640	47.3%	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	79	1,293	1,917	624	32.6%	1,726
LV Networks		1,541	4,100	2,150	493	1,361	3,417	2,055	60.2%	2,150
Capital Spares		385	300	300	14	289	250	(39)	-15.7%	300
Water Supply Infrastructure		30,033	23,500	13,565	1,012	11,556	19,583	8,027	41.0%	13,565
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		25,987	20,300	10,560	—	8,978	16,917	7,938	46.9%	10,560
Distribution Points										
PRV Stations										
Capital Spares		4,045	3,200	3,005	1,012	2,578	2,667	89	3.3%	3,005
Sanitation Infrastructure		4,475	9,100	11,783	1,931	11,158	7,583	(3,575)	-47.1%	11,783
Pump Station										
Reticulation		2,871	6,200	3,041	827	3,415	5,167	1,751	33.9%	3,041
Waste Water Treatment Works		390	1,650	7,602	1,104	7,180	1,375	(5,805)	-422.2%	7,602
Outfall Sewers										
Toilet Facilities										
Capital Spares		1,214	1,250	1,140	—	562	1,042	480	46.0%	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										

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

Depreciation by Asset class

NC453 Gamagara - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2023/24	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome				YearTD actual	YearTD budget			
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		41,359	39,246	39,104	3,336	32,574	32,705	131	0.4%	39,104
Roads Infrastructure		10,031	10,769	10,769	920	8,960	8,975	15	0.2%	10,769
Roads		—	—	—	—	—	—	—	—	—
Road Structures		10,031	10,769	10,769	920	8,960	8,975	15	0.2%	10,769
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		7,244	8,146	8,097	701	6,713	6,788	76	1.1%	8,097
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		38	34	17	—	—	28	28	100.0%	17
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		38	34	17	—	—	28	28	100.0%	17
LV Networks		7,168	8,079	8,063	701	6,713	6,732	20	0.3%	8,063
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		10,882	11,582	11,488	985	9,613	9,652	39	0.4%	11,488
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		(1,873)	153	76	—	—	127	127	100.0%	76
Pump Stations		9	8	4	—	—	7	7	100.0%	4
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		12,747	11,422	11,408	985	9,613	9,518	(95)	-1.0%	11,408
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		8,725	8,749	8,749	730	7,289	7,291	1	0.0%	8,749
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		8,725	8,749	8,749	730	7,289	7,291	1	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		—	—	—	—	—	—	—	—	—

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IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025
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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 - M10

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										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure	1	8,904	46,459	64,367	1,975	16,255	36,832	20,578	55.9%	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)	-	-	1,250	1,250	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)	-	-	1,250	1,250	100.0%	(2,058)
Water Supply Infrastructure		6,284	20,150	30,744	667	6,654	17,990	11,336	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	667	6,654	13,699	7,045	51.4%	16,438
Distribution		-	5,150	5,150	-	-	4,292	4,292	100.0%	5,150
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2,620	24,809	21,110	1,308	9,601	17,592	7,991	45.4%	21,110
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,620	24,809	21,110	1,308	9,601	17,592	7,991	45.4%	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	-	-	-	-	-	-	-	-	-	

GAMAGARA MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

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



16.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2

A	B	C	D	E	F	G	H	I																																
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 NC463 District John Taolo Gaetsewe Demarcation Description Gamagara I, <u>name and surname of HOD</u>, 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) <i>Choose from drop down list</i> Notes/Comments																																								
Municipal Debt Relief Conditions (Monthly reporting) <i>Choose from drop down list</i> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Condition</th> <th style="width: 5%;">6.3 +</th> <th style="width: 85%;">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)</th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>6.12.2</td> <td>1</td> <td>- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i></td> <td>Yes</td> </tr> <tr> <td>6.12.2</td> <td>2</td> <td>- 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://guploadportal.treasury.gov.za/?</td> <td>Yes</td> </tr> <tr> <td>6.12.2</td> <td>3</td> <td>- 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?</td> <td>Yes</td> </tr> <tr> <td>6.3.1</td> <td>4</td> <td>- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i></td> <td>Yes</td> </tr> <tr> <td>6.3.2 6.3.3</td> <td>5</td> <td>- 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://guploadportal.treasury.gov.za/?</td> <td>Yes</td> </tr> <tr> <td>6.3.4</td> <td>6</td> <td>- 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?</td> <td>Yes</td> </tr> <tr> <td>6.4</td> <td></td> <td>Compliance with a funded MTREF – <i>(choose from drop down list the MTREF assessed)</i></td> <td>2025/26 Adopted MT REF</td> </tr> </tbody> </table> Notes/Comments									Condition	6.3 +	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)		6.12.2	1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	6.12.2	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://guploadportal.treasury.gov.za/ ?	Yes	6.12.2	3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	6.3.1	4	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes	6.3.2 6.3.3	5	- 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://guploadportal.treasury.gov.za/ ?	Yes	6.3.4	6	- 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 – <i>(choose from drop down list the MTREF assessed)</i>	2025/26 Adopted MT REF
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GAMAGARA MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025



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 April the Municipality had **88%** compliance status for March 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														Province																										
	Municipal Debt Relief														WC																										
	MFMA Circular No. 124														Code																										
	Municipal Finance Management Act No. 56 of 2003														John Taolo Gaetsewe																										
															Ga Magara																										
														NC453														Gamagara													

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.



NCPT

Northern Cape Provincial Government

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:

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

Date: 26 September 2024
Leshupelo:
Umhla:
Datum:

**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.

GAMAGARA MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025
❖

- 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 over **75%** (Including advanced payments). This calculation was contingent upon October Billing with it's ensuing collection rate realized in the subsequent Month of April. 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: **Northern Cape** Demarcation Code: **NC453** Municipality: **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 February in March				Click to view/dose months
			Billing For February	Collection in March	R - Billing not collected	% Collection	
	1. Collection for whole demarcation	Summary	41 658 271	(19 067 175)	60 725 446	-46%	
	2. Collection <u>excl Eskom supplied areas</u>		41 658 271	(19 067 175)	60 725 446	-46%	
	3. Collection: Property Rates		14 671 067	(7 038 432)	21 709 499	-48%	
	4. Total average collection: Electricity (Municipal supplied areas)		9 456 425	(6 338 842)	15 795 267	-67%	
	5. Total average collection: Water		3 660 051	(2 425 174)	6 085 225	-66%	
	6. Total average collection: Wastewater		4 152 135	(1 419 641)	5 571 776	-34%	
	7. Total average collection: Refuse		4 481 557	(1 366 337)	5 847 893	-30%	
	8. 7. Total average collection: Interest		5 237 037	(478 749)	5 715 786	-9%	

Click to view/close months

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

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 April 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. Lovle & Mr. P. Kikana & Mr. Letshabo 3. Mr. Esthavo, Mr. Kikana, 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 figures 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 therefore 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 supposed to be reconciled with the valuation roll. It will 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 supposed to be reconciled with the valuation roll. It will 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 tariffs 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 approved 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.
	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		
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 supposed to be reconciled with the valuation roll. It will 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 tariffs 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 approved 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 value were captured incorrectly. The customers indicated that they came to object and were told 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		
	Disconnected non-paying customers	Disconnected 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 100. The senior manager 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 is to focus on consumers who did not reconnect the services. The list will be given to technical department to check 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 & facilities	Appointment of 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. Phutshane) 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 policy workshop
	Review of lease agreements	Corporate Services (Mr. Phutshane) to ensure that update agreements are set up for the rental of lower 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 tenants.	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 Registrar of Deeds for registration to be filed	Corporate services	01-Jul-23	Ongoing		Three new rental agreement were signed this financial year
	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.

GAMAGARA MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

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	3	754 560	754 560	754 560	-	-	-	-	-	-	-	-	-	-	-	-	-						
Indigent HH's using public tap (< 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 other water supply (< min.service level)																							
Indigent HH's with No water supply																							
Total no. of Indigent HH's receiving -Below Minimum Service Level sub-total	4	-	-	-	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	-	-	-						

YOUR COUNCIL IS REQUIRED TO PROVIDE WITH CIRCULARITY PROVIDED TO ALL HOUSEHOLDS

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	15 000	15 000	15 000				
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		343	343	343	343	343	343	343	343	343	343	343	343	343	343	343	343
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Revenue cost of subsidised services provided for ALL Households (R'000)

Residential Category : Property rates (tariff adjustment) (impermissible 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	15 000	15 000				
PSI Category : Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)																
Additional Subsidies : Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																	
Water (in excess of 6 kilolitres per indigent household per month)	15		265	265	265	265	265	265	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	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	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	343	343	343	343	343	343
Municipal Housing - rental rebates																	
Housing - top structure subsidies																	
Other	6																
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	16 047	-	-
References:																	

GAMAGARA MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

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						
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	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

GAMAGARA MUNICIPALITY

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

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



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

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

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



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

YOUR ACCOUNT NO	9296092982
SECURITY HELD	4522842.13
BILLING DATE	2025-05-02
TAX INVOICE NO	929625408996
ACCOUNT MONTH	APRIL 2025
CURRENT DUE DATE	2025-06-02
VAT REG NO	4040120927

TAX INVOICE

E-MAIL: creditors@gamagara.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE	R	16,320.60
DIST. NETWORK CAPACITY CHARGE	R	1,138,870.00
NETWORK DEMAND CHARGE (C/KWH)	R	54,931.83
ANCILLARY SERVICE (ALL)	R	56,308.86
ENERGY CHARGE (PEAK)	1,239,445.00	R 2,548,918.65
ENERGY CHARGE (STD)	2,708,650.00	R 3,833,281.48
ENERGY CHARGE (OFF)	3,090,514.00	R 2,774,354.41
ELECTRIFICATION AND RURAL SUBS (ALL)		R 1,102,949.88
TRANSMISSION NETWORK CAPACITY		R 489,300.00
NETWORK DEMAND CHARGE		R 1,092,944.13
SERVICE CHARGE		R 12,069.60
TOTAL CHARGES FOR BILLING PERIOD	R	13,120,249.44

ACCOUNT SUMMARY FOR APRIL 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-05-02)	R	684,811,617.42
PAYMENT(S) RECEIVED	ACB Payment - 2025-04-01	R	-3,731,050.88
PAYMENT(S) RECEIVED	ACB Payment - 2025-04-25	R	-2,705,854.38
PAYMENT(S) RECEIVED	Cash - 2025-04-25	R	-14,706,531.59
TOTAL CHARGES FOR BILLING PERIOD		R	13,120,249.44
ADJUSTMENT	Interest on overdue account	R	1.93
ADJUSTMENT	Interest on overdue account	R	302,890.75
ADJUSTMENT	Interest on overdue account	R	2,055,558.92
ADJUSTMENT	Interest on overdue account	R	797,673.00
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	1,968,037.42

ACCOUNT NO / REFERENCE NO
9296092982

NAME
GAMAGARA LOCAL MUNICIPALITY

FAX NUMBER
0537232021

7100 10 0010

CURRENT	TOTAL DUE	R	681,912,392.03
18,244,211.46			
ARREARS			
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
607,007,267.05	37,463,866.28	19,197,047.24	0.00

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

TOTAL AMOUNT DUE
681,912,392.03

To date the Municipality owes ESKOM a total of **R681 Million**

IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025

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 April 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	
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	
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	

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 April 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 **30 April 2025** be noted.
2. To continually enforce credit control monthly in order to enhance revenue collection.
3. To continually implement cost containment measures, as progress is being noted.
4. The objective importance of continually spending on conditional grants in order to improve service delivery and infrastructure.
5. The need to continually adhere strictly to the cash budget. Spending should be limited to the funding source funds that is available or ring-fenced in the Bank Account.
6. To continually perform monthly reconciliations of sub-module transactions against the General Ledger.

GAMAGARA MUNICIPALITY

❖
IN-YEAR MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2025
❖

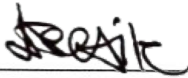
Municipal Manager's Quality Certificate

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 April 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 13/05/2025