GAMAGARA LOCAL MUNICIPALITY

NC453

MONTHLY MFMA S71 REPORT

JULY 2025

2025/26 FINANCIAL YEAR

DISTRIBUTION

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

REPORT	**MONTHLY MFMA SECTION 71 REPORT**
Compiled by Budget Manager	**Thabang Kabedi**
Reviewed by Acting Senior Manager	**Thabang Kabedi**
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 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 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 JULY prescribed, a consolidated statement in the prescribed format on the state of the municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each period.

The statement also serves, in addition, 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 July 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 Mayors 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

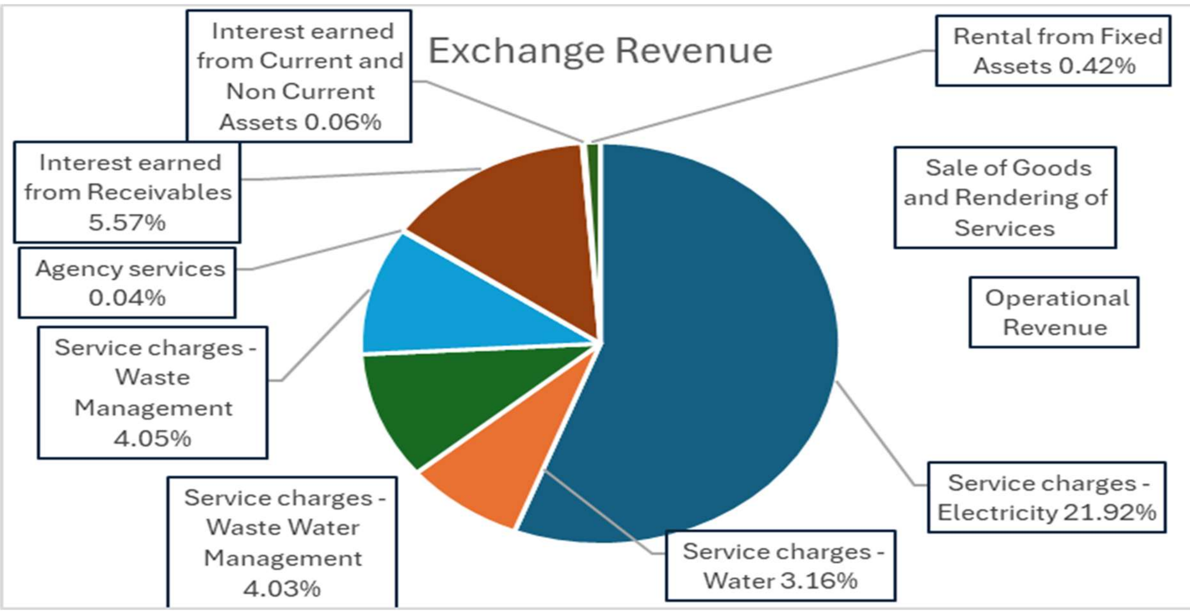
The total original revenue budget is allocated an amount of **R 815 million** for the 2025/26 financial year. For the period ending 30 July 2025, a total of **R94 million** or **11%** of the total budget has been recognized. This translates to **8%** of the Year -to-date budget. The revenue recognized is more than the year-to-date budget revenue by **R27 million** or **29%**. R11.8 million was billed for service charges for July 2025. The highest contributor to the municipality’s revenue is property rates at **R26 million** followed by Electricity at **R20.8 million**. See the table below for details on the operating revenue budget.

Revenue enhancement is robustly executed to ensure that the revenue billed is collected timely, thus improving the collection rate. There is a total service charges year-to-date actual billing and year-to-date Budgeted revenue of **R31.4 million** and **R36.4 million** respectively.

Northern Cape: Gamagara (NC453) - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M01) 31 July 2025

Description	Ref	2024/25	Budget year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity			266 125	266 125	20 811	20 811	22 177	(1 366)	(6,16)	266 125
Service charges - Water			70 329	70 329	3 005	3 005	5 861	(2 856)	(48,73)	70 329
Service charges - Waste Water Management			52 201	52 201	3 823	3 823	4 350	(527)	(12,11)	52 201
Service charges - Waste Management			49 336	49 336	3 847	3 847	4 111	(264)	(6,43)	49 336
Sale of Goods and Rendering of Services			9 820	9 820	0	0	818	(818)	(100,00)	9 820
Agency services			479	479	38	38	40	(2)	(3,93)	479
Interest										
Interest earned from Receivables			36 925	36 925	5 291	5 291	3 077	2 213	71,93	36 925
Interest earned from Current and Non Current Assets			527	527	59	59	44	15	33,76	527
Dividends										
Rent on Land										
Rental from Fixed Assets			2 112	2 112	397	397	176	221	125,37	2 112
Licence and permits			60	60			5	(5)	(100,00)	60
Special rating levies										
Operational Revenue			21 379	21 379	1	1	1 782	(1 781)	-99,95678054	21 379
Non-Exchange Revenue										
Property rates			189 924	189 924	26 064	26 064	15 827	10 237	64,68	189 924
Surcharges and Taxes										
Fines, penalties and forfeits			961	961	15	15	80	(66)	(81,84)	961
Licences or permits			1 541	1 541	116	116	128	(13)	(9,88)	1 541
Transfer and subsidies - Operational			76 741	76 741	30 162	30 162	6 395	23 767	371,64	76 741
Interest			21 393	21 393			1 783	(1 783)	(100,00)	21 393
Fuel Levy										
Operational Revenue			488	488	1 333	1 333	41	1 292	3 175,43	488
Gains on disposal of Assets										
Other Gains			14 351	14 351			1 196	(1 196)	(100,00)	14 351
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		-	**814 694**	**814 694**	**94 960**	**94 960**	**67 891**	**27 069**	**39,87**	**814 694**

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



EXCHANGE REVENUE

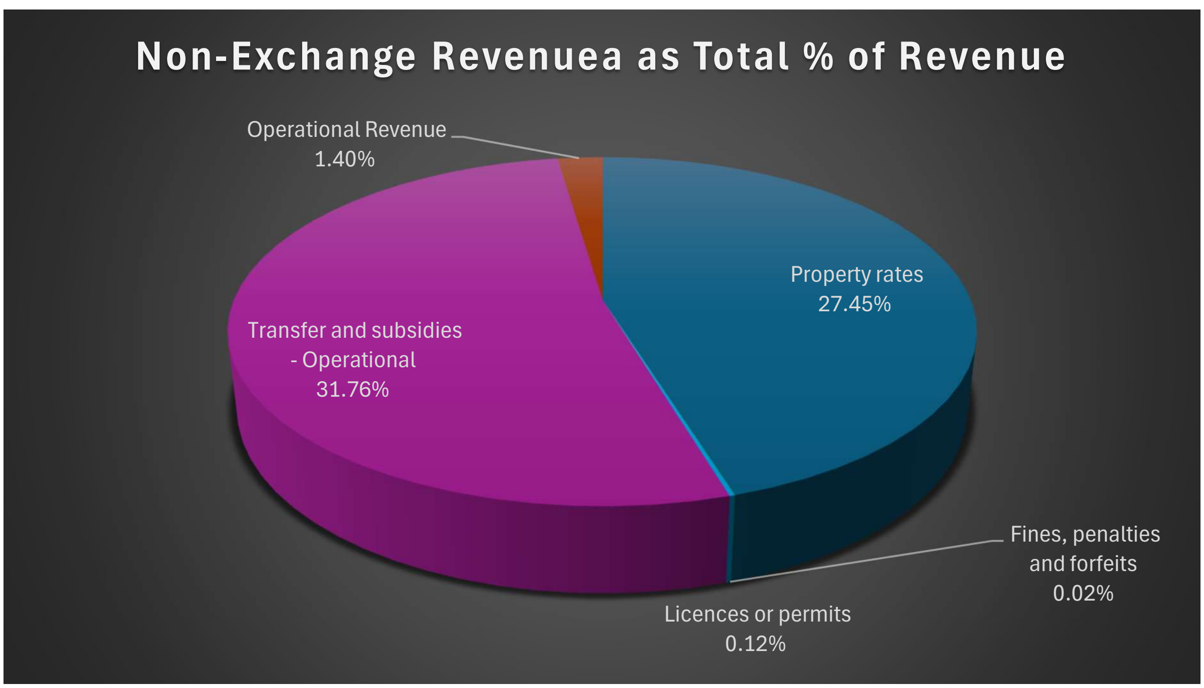
EXCHANGE REVENUE (REVENUE BY SOURCE)	AMOUNT	% OF TOTAL REVENUE
Service charges - Electricity	20 811 255,00	21,92%
Service charges - Water	3 004 598,00	3,16%
Service charges - Waste Water Management	3 823 103,00	4,03%
Service charges - Waste Management	3 846 905,00	4,05%
Sale of Goods and Rendering of Services	1,00	0,00%
Agency services	38 383,00	0,04%
Interest		0,00%
Interest earned from Receivables	5 290 542,00	5,57%
Interest earned from Current and Non Current Assets	58 759,00	0,06%
Dividends		0,00%
Rent on Land		0,00%
Rental from Fixed Assets	396 592,00	0,42%
Licence and permits		0,00%
Special rating levies		0,00%
Operational Revenue	770,00	0,00%

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 **1%** of total revenue billed for the Month of July.

NON-EXCHANGE REVENUE



NON EXCHANGE REVENUE (REVNUE BY SOURCE)	AMOUNT	% OF TOTAL REVENUE
Property rates	26 064 435,00	27,45%
Surcharges and Taxes		0,00%
Fines, penalties and forfeits	14 546,00	0,02%
Licences or permits	115 730,00	0,12%
Transfer and subsidies - Operational	30 161 634,00	31,76%
Interest		0,00%
Fuel Levy		0,00%
Operational Revenue	1 332 905,00	1,40%

` 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 quarter to ensure that the Municipality remains financially viable. Property rates constitute **27.4%** of total revenue billed for the Month of July.

Property rates were the largest billed non-exchange revenue source,**.** Transfers and subsidies amounted to **R30.1 million.** 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

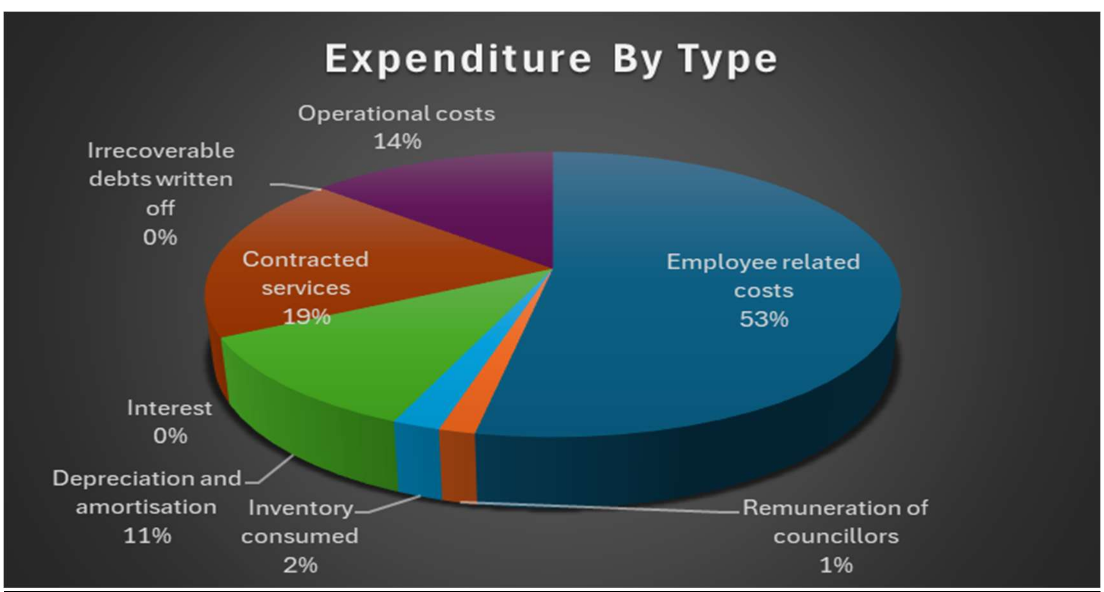
<u>Operating Expenditure Budget</u>

The total expenditure for the current year is **R 808 million**. To date, the total amount spent on the operating budget is **R39.6 million** or **4%** of the annual operating budget. Employee-related costs (including remuneration of Councilors) and Contracted Services cost expense are the main contributors to the total spent to date. Employee related costs amounted to **R21 million** of total expenditure incurred. See below table for details of the operating expenditure.

Northern Cape: Gamagara (NC453) - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M01) 31 July 2025

Description	Ref	2024/25	Budget year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Expenditure										
Employee related costs	-		264 049	264 049	21 015	21 015	22 004	(989)	(4,49)	264 049
Remuneration of councillors			6 848	6 848	570	570	571	(1)	(0,16)	6 848
Bulk purchases - electricity			191 095	191 095			15 925	(15 925)	(100,00)	191 095
Inventory consumed			19 385	19 385	748	748	1 615	(867)	(53,69)	19 385
Debt impairment			48 572	48 572			4 048	(4 048)	(100,00)	48 572
Depreciation and amortisation			54 423	54 423	4 402	4 402	4 535	(134)	(2,95)	54 423
Interest			27 859	27 859	0	0	2 322	(2 321)	(99,98)	27 859
Contracted services			85 154	85 154	7 499	7 499	7 096	403	5,67	85 154
Transfers and subsidies			24	24			2	(2)	(100,00)	24
Irrecoverable debts written off			21 723	21 723	2	2	1 810	(1 809)	(99,91)	21 723
Operational costs			88 532	88 532	5 418	5 418	7 378	(1 959)	(26,56)	88 532
Losses on disposal of Assets										
Other Losses			671	671			56	(56)	(100,00)	671
Total Expenditure		-	**808 337**	**808 337**	**39 654**	**39 654**	**67 361**	**(27 707)**	**(41,13)**	**808 337**

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



EXPENDITURE BY TYPE	AMOUNT	% OF TOTAL EXPENDITURE
Employee related costs	R 21 015 157,00	53,00%
Remuneration of councillors	R 569 786,00	1,44%
Bulk purchases - electricity		0,00%
Inventory consumed	R 748 067,00	1,89%
Debt impairment		0,00%
Depreciation and amortisation	R 4 401 654,00	11,10%
Interest	R 365,00	0,00%
Contracted services	R 7 498 722,00	18,91%
Transfers and subsidies		0,00%
Irrecoverable debts written off	R 1 612,00	0,00%
Operational costs	R 5 418 359,00	13,66%

Capital Revenue Budget

The capital Revenue Budget, as per the DoRA of the financial year 2025/26, 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 JUNE					
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	0%
Water Service Infrastructure Grant	R15,000,000.00	R12,000,000.00	R12,000,000.00	R0.00	0%
INEP	R4,825,000.00	R4,825,000.00	R4,825,000.00	R0.00	0%
TOTAL	R42,974,000.00	R26,623,000.00	R26,623,000.00	R0.00	0%

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 is ***100%*** Spent. Capital expenditure will increase as the Municipality continues to implement the game changers, such as adhering to Supply Chain Processes.

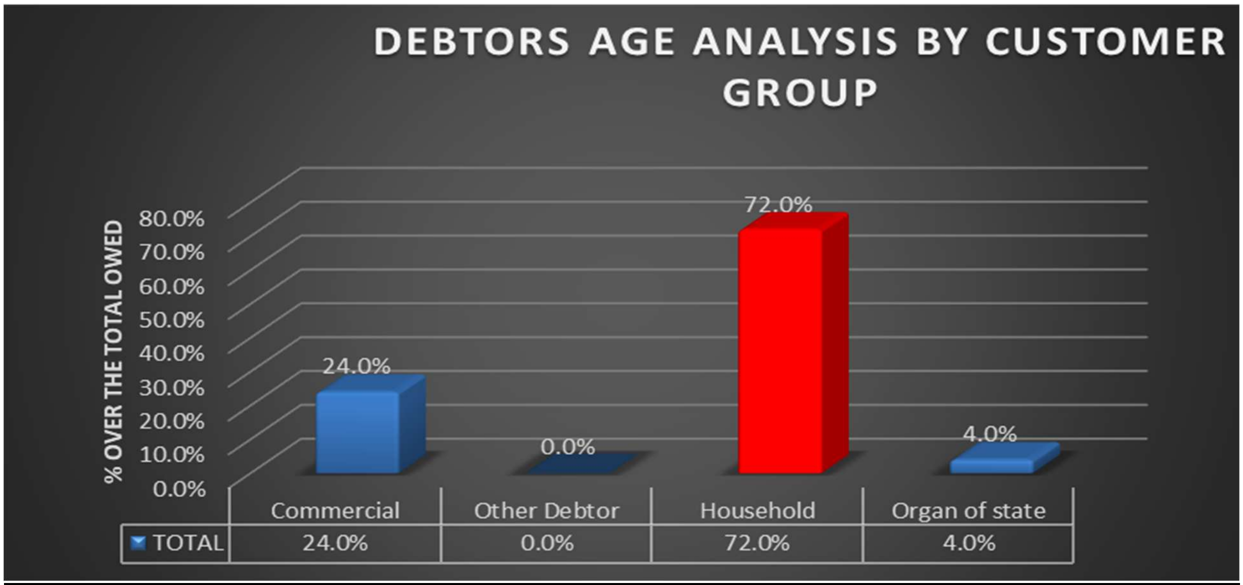
Debtors Ageing

The total receivables balance or debtors book as at the end of July 2025 amounts to **R604 million** with most of the debt being owed by households at **R435 million** or **72%** of the total Debtors. Organs of State and Commercial at **4%** and **24%** respectively. Other debtors only account for **less than 0.01%** of the outstanding debt. Debtors balance decreased by **R20 Million** in comparison with the previous month (May – R624 Million)

NC453 Gamagara - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2024/25									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	3,632	1,375	1,122	975	1,132	978	5,674	50,260	65,147	59,018
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15,603	4,014	2,910	3,024	3,000	2,149	11,243	95,705	137,649	115,121
Receivables from Non-exchange Transactions - Property Rates	1400	11,827	4,313	2,630	2,809	2,770	1,966	14,439	71,668	112,420	93,651
Receivables from Exchange Transactions - Waste Water Management	1500	4,489	2,704	1,484	1,503	1,486	1,164	7,675	32,388	52,894	44,216
Receivables from Exchange Transactions - Waste Management	1600	4,723	1,727	1,456	1,380	1,530	1,207	8,049	56,040	76,112	68,207
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	99	99	99
Interest on Arrear Debtor Accounts	1810	5,591	5,396	5,070	4,947	5,143	4,818	30,569	120,508	182,042	165,985
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(35,456)	830	600	637	581	446	2,801	7,921	(21,640)	12,385
Total By Income Source	**2000**	**10,410**	**20,359**	**15,271**	**15,275**	**15,641**	**12,729**	**80,449**	**434,588**	**604,722**	**558,682**
2023/24 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	415	680	599	596	678	527	5,613	16,310	25,420	23,725
Commercial	2300	4,691	2,633	2,522	2,576	3,575	2,250	13,660	111,211	143,117	133,272
Households	2400	13,509	16,429	11,716	11,725	10,993	9,603	58,895	302,545	435,414	393,761
Other	2500	(8,205)	617	435	378	395	348	2,281	4,522	771	7,924
Total By Customer Group	**2600**	**10,410**	**20,359**	**15,271**	**15,275**	**15,641**	**12,729**	**80,449**	**434,588**	**604,722**	**558,682**

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



Cut off List – Top 100 Debtors

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

Below is a cut off list of top 100 debtors.

Stand Num	Surname	Initials	Residential Address 1	StrNo	Residentia	Residential Addre	Account No	Total
000100010	DE ALMEIDA	AJG	IAN FLEMMING ROAD	8A	KATHU	8587		3 682 810,01
000100010	TSHIMO GARDENS KWEKERY		HENDRIK VAN ECK	0	KATHU	1382	1000000218	3 266 650,90
000100010	SOUTH AFRICAN POST OFFICE		RIETBOK	2786	KATHU	1391	1000000004	1 188 876,46
000100010	SANDER GEOPHYSICS LTD		LUGHAWE	0	KATHU	956	1000000111	1 089 922,34
000100010	PROVINCIAL GOVERNMENT OF NC		BEN ALBERTS ROAD	169	KATHU	332	1000000017	905 120,71
000100010	CAMEL THORN CONSULTANCY		C O FRIKKIEMEYER HANSCOETZEE	1	KATHU	3518		684 714,87
000100990	MTN			0	KATHU	7584	1000000025	568 381,51
000100010	BLOEKOM TRUST		RIETBOK STREET	3583	KATHU	4176		422 810,86
000100010	GAMAGARA ONTWIKKELINGSFORUM		SESHENG - ERF	3648	KATHU	7743		415 237,96
000100010	MARKRAM	L	AKASIA FLAT	13	KATHU	3510		401 019,16
000100010	ROOIBAADJIE	KP	BERGDORING	57	KATHU	13784	1000000025	351 024,26
000100010	LATERNOS PIZZA		WINKEL	2	KATHU	1482		292 642,89
000100010	TRACKSTAR TRADING 20 CC		2ND ROAD	8	KATHU	3339	1000000100	271 101,26
000100010	MOTLHARO	MG	TWEEDE	18	KATHU	3335		264 739,72
000100010	TRACKSTAR TRADING 20 PTY LTD		FIRST ROAD	17	KATHU	3384	1000000100	263 668,78
000100010	AMBER SUNRISE PROPERTIES 57 PT		NONE	5180	KATHU	8809	6666666666	244 792,10
000100010	TRACKSTAR TRADING 20 CC		2ND ROAD	10	KATHU	3338	1000000100	244 678,01
000100010	BIZ AFRIKA 1150 PTY LTD		SONNEBLOM ROAD	2	KATHU	3153		243 652,21
000100010	DU TOIT ORFFER		WINDBUKSSLOT	8	KATHU	14239	1000000111	239 605,92
000100010	WATERKLOOF FAMILIE TRUST		MAUSERSLOT	15	KATHU	14412	1000000111	235 251,02
000100010	MARX	JM	NONE	5179	KATHU	8808		230 967,39
000100010	OOR	MF	SESHENG - ERF	4274	KATHU	8130	1000000182	228 799,39
000100010	NW BESIGHEIDS TRUST		TRITOLSLOT	2	KATHU	14583	1000000111	225 828,54
000100010	MOLOPO BUSDIENS CC		ASBES STREET	1380	KATHU	2663	1000000034	221 254,79

A	B	C	D	E	F	G	H	N
000100010	VAN DER HEEVER	NP & CM	SONOP CRESCENT	28	KATHU	14469		217 606,33
000100010	FLOORS	L	SONOP	13	KATHU	14466	1000000111	213 464,91
000100010	HEXAGORIAN 1055 PTY LTD		EERSTE	19	KATHU	3383	1000000111	212 431,15
000100010	SCHOEMAN	WL	KALAHARI SINGEL	72	KATHU	14276	1000000111	207 357,37
000100010	SAMBER TRADING NO15PTYLTD		ROOIGRASSLOT	5	KATHU	14399	1000000111	203 635,18
000100010	MARLIO BELEGGINGS 12PTYLTD		MAUSERSLOT	9	KATHU	14420	1000000111	203 296,40
000100010	SHUPING	M	SESHENG - ERF	3812	KATHU	7910	1000000182	201 875,04
000100010	KINGDOM COMMONWEALTH INVESTMEN		SONOP	9	KATHU	14464	1000000111	201 791,37
000100010	ROYAL SQUARE INVESTMENTS 347 C		JAKKALSVOEL	8	KATHU	14166		196 731,38
000100010	QAULITY AUTO TRADERS PTY LTD		RIETBOK	3591	KATHU	4183	1000000111	186 101,79
000100010	MONGOTLENG	HJ	DERDE	19	KATHU	3600	1000000182	184 944,36
000100010	WILTER PROPERTIES CC		POFADDERSLOT	11	KATHU	14330		182 878,31
000100010	STEYNFAARD	DJ & E	ESSENHOUT STREET	0	KATHU	13561	1000000164	179 263,59
000100010	VOS	GM	KATDORING	26	KATHU	4110	1000000112	178 448,14
000100010	KOEN	H	POFADDERSLOT	1	KATHU	14318	6666666666	177 298,44
000100010	NEL	HSM	AANDBLOM	13	KATHU	3141		177 254,62
000100010	RAUBEX HOUSING PTY LTD		RINKHALS	1	KATHU	14347	1000000292	171 161,99
000100010	HEXAGORIAN 1055 PTY LTD		FIRST ROAD	20	KATHU	3375		169 952,79
000100010	RAUBEX HOUSING PTY LTD		KALAHARI SINGEL	30	KATHU	14366	1000000292	169 088,47
000100010	REDELINGHUYS	JDH	SONNEBLOM ROAD	2	KATHU	3154	6666666666	168 461,55
000100010	MALINDI NDLOVU	BZA	KALAHARI SINGEL	128	KATHU	14178		165 657,70
000100010	VODACOM PTY LTD		SESHENG - ERF	3206	KATHU	8599		165 473,52
000100010	MALINGA	CS & KI	SESHENG - ERF	4115	KATHU	7963		164 679,38
000100010	MTN BTS PROPERTY MANAGEMENT DE		SESHENG - ERF	3206	KATHU	8600		164 653,86
000100010	STEPHENS	DJ	SANDKUILSLOT	11	KATHU	14600		160 126,04
000100010	HOUGH	GR	KALAHARI SINGEL	10	KATHU	14435	1000000111	159 307,97
000100010	HEYNEKE	RE	UITBREIDING	3	KATHU	12959	1000000111	152 173,13
000100010	LEKGETHO	LJ	SESHENG - ERF	3621	KATHU	7718	1000000182	143 126,28
000100010	MAROOANE	O	SESHENG - ERF	3620	KATHU	7717	1000000182	137 468,71
000100010	DRIES LATEGAN TRUST		MAUSERSLOT	12	KATHU	14418		136 692,96
000100010	ENGELBRECHT	C	RIETBOK	3591	KATHU	4182	1000000048	136 258,06
000100010	CHARL STRYDOM FAMILIE TRUST		SNELLERSLOT	12	KATHU	14040	1000000025	128 656,34
000100010	MALAN	AE	ROOIGRASSLOT	1	KATHU	14404	1000000055	128 365,58
000100010	BOTSHELENG	KP	SESHENG - ERF	3842	KATHU	7941	1000000182	124 824,34
000100010	TYATYANI	PV	SESHENG - ERF	3682	KATHU	7774	1000000182	122 017,90
000100010	VAN WYK	DJ	SYDORING	19	KATHU	4123	1000000025	121 761,39
000100010	MOOKI	PP	SESHENG - ERF	3669	KATHU	7761	1000000025	119 609,68
000100010	KEEGAN	SP	TRITOLSLOT	5	KATHU	14581	1000000025	117 901,27
000100010	MECWI	KF	SESHENG - ERF	4309	KATHU	8167	1000000182	116 625,39
000100010	MAROBU	KJ	SESHENG - ERF	4124	KATHU	7973	1000000182	110 306,43
000100010	MACLYN	LP	BERGDORING	18	KATHU	3877	1000000025	109 945,69
000100010	DERCKSEN	HA	TAAIBOS STREET	58		1969	9999991004	106 533,59
000100010	LUNGILE	KCO	EERSTE	5	KATHU	3394		105 178,46
000100010	MPONA	L	TWEEDE	4	KATHU	3613	1000000182	100 613,60
000100010	GROOTSTRY 2 TRUST		KALAHARI CRESCENT	86	KATHU	14214	9999991004	99 437,96
000100010	SENYE	SM	SESHENG - ERF	4275	KATHU	8131	1000000182	98 566,50
000100010	KOPANG	KA	SESHENG - ERF	4319	KATHU	8177	1000000182	90 057,92
000100020	JANSEN	SCAM	TROUPAND	3	DINGLETO	4297		83 696,93
000100010	GASEDIMO	BJ	SESHENG - ERF	3716	KATHU	7809	1000000182	83 284,55
000100010	SENYE	OJ	WATERDORING	23	KATHU	13899	1000000025	83 148,04

000100010	MAKHANYA	GS	SESHENG - ERF	3817	KATHU	7916	1000000182	81 431,55
000100010	VAN DER MERWE	JJH	TEIKENSLOT	13	KATHU	14096	1000000025	80 015,48
000100010	LE ROUX	JA	SYDORING	19	KATHU	4120	6666666666	77 499,80
000100010	MELOKWE	MOL	SESHENG - ERF	3850	KATHU	7950	1000000182	72 215,13
000100010	SPANGENBERG	HH & MH	GEMSBOK COMPLEX 23/2	2024/02/23	KATHU	8801	1000000025	71 549,64
000100060	LEEU	G	ONBEKEND	0	KATHU	7459	1000000041	69 341,13
000100010	KRUGER	SJ	ROOISANDSLOT	10	KATHU	14523		68 551,22
000100010	JOUBERT	AP & ME	LEMOENDORING STREET	43	KATHU	3899	1000000025	68 102,28
000100010	VAN DEEMTER	D	RINKHALS	4	KATHU	14362		68 092,55
000100010	OOSTHUIZEN	AJ	KALK STREET	18	KATHU	2630		66 474,04
000100060	N G SENDINGKERK		HOUSE	0	KATHU	5990	1000000041	65 380,71
000100010	MOSEKI	PS	AANDBLOM	0	KATHU	3045	1000000111	65 268,28
000100010	RUFFINI	O AND O	JASPES STREET	1419	KATHU	2689		64 523,33
000100010	KHUMANI HOUSING DEVELOPMENT CO		HEIDE	6461	KATHU	8877	1000000285	64 155,71
000100060	LOUE	J	HOUSE	1340	KATHU	7460	1000000041	63 711,39
000100010	VOS	G & M	GEMSBOK COMPLEX 23	23	KATHU	8800	1000000112	63 698,71
000100010	MMOKWA	JMKE	SESHENG - ERF	4220	KATHU	8074	1000000182	62 583,35
000100010	STEYNFAARD	DJ & E	ESSENHOUT STREET	0	KATHU	4214	1000000164	58 913,34
000100010	PORTLAND ROCK TRADE PTY LTD		MIERSHOOP	1	KATHU	14537	1000000025	57 365,68
000100010	VAN DER WESTHUIZEN	MJ	BERGDORING	50	KATHU	13900	1000000025	57 204,20
000100010	CENTRAL BRIDGE TRADING		RIETBOK	3590	KATHU	4181		57 052,03
000100010	CUBE	KM	SESHENG - ERF	3835	KATHU	7934	1000000182	56 722,54
000100010	KENTE	FJ & DG	BERGDORING	87	KATHU	13832	1000000025	52 906,30
000100010	DIKAPARO	KJ	TWEEDE	42	KATHU	3315		51 996,71
								25 369 164,22

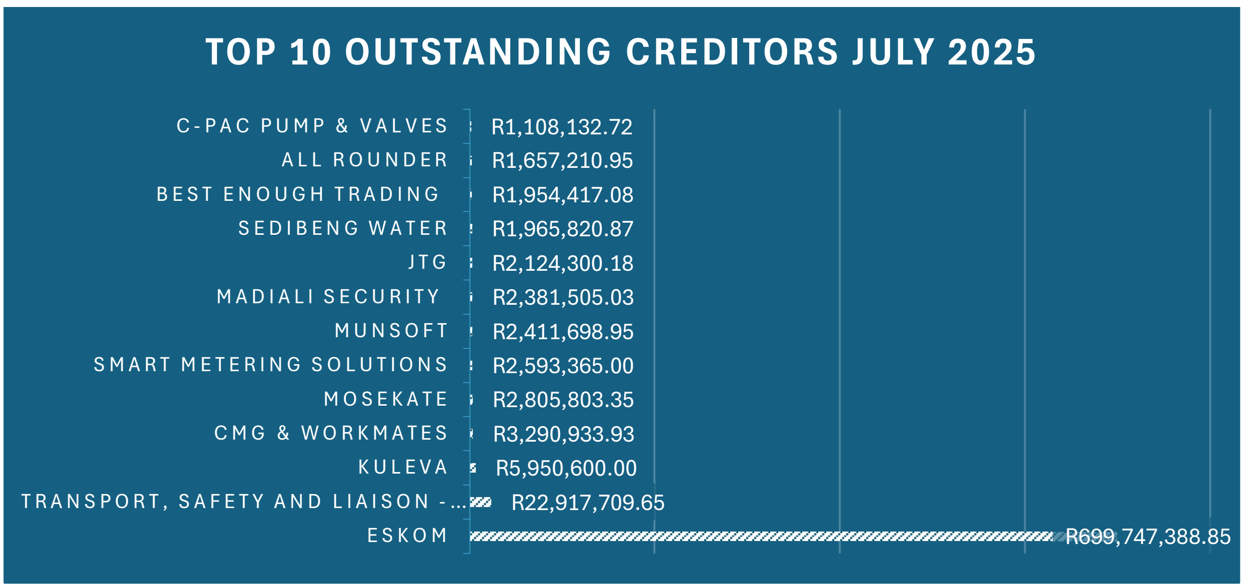
Creditors Ageing

The municipality owes Eskom a total debt of **R 699 million**. The debt was reduced by an August amount of **R 31 million** due to the interests that were written off as part of the debt relief program.

Stricter and rigorous debt collection measures have been put in place to pay and fulfill the ESKOM mandate of servicing the current account for 12 consecutive months Top ten creditors amount to **R750 Million.**

Top 10 Creditors

Top 10 Creditors - June 2025	AGING						
Supplier	**Current**	**01-30 days**	**31-60 days**	**61-90 days**	**91-120 days**	**120+ days**	**Outstanding Amount**
Eskom	R 32,086,941.41	R 19,615,965.48	R 18,244,211.46	R 19,197,047.24	R -	R 610,603,223.26	R 699,747,388.85
Transport, Safety and Liaison - Northern ca	R 226,079.40	R 339,643.11	R 178,520.56	R 232,859.45	R 174,685.30	R 21,765,921.83	R 22,917,709.65
Kuleva	R 2,562,010.00		R 1,080,540.00	R 1,215,090.00		R 1,092,960.00	R 5,950,600.00
CMG & Workmates	R 2,540,262.00	R 750,671.93	R-	R-	R-	R-	R 3,290,933.93
Mosekate	R 783,284.09	R 515,906.79	R 539,581.84	R 489,658.04	R 408,971.74	R 68,400.85	R 2,805,803.35
Smart Metering Solutions	R -	R 2,593,365.00	R -	R -	R -	R -	R 2,593,365.00
Munsoft	R 442,462.50	R 1,969,236.45	R -	R -	R -	R -	R 2,411,698.95
MADIALI SECURITY	R 2,381,505.03	R-	R-	R-	R-	R-	R 2,381,505.03
JTG	R 588,879.66	R 15,545.97	R 22,075.45	R 554,091.60	R 32,741.64	R 910,965.86	R 2,124,300.18
Sedibeng water	R 591,568.37	R 14,492.27	R 6,158.17	R 780,332.50	R 557,750.00	R 15,519.56	R 1,965,820.87
Best Enough Trading	R 1,954,417.08	R-	R -			R -	R 1,954,417.08
All Rounder	R 1,385,405.00		R-	R-	R-	R 271,805.95	R 1,657,210.95
C-pac Pump & Valves	R 41,377.00	R -	R 531,193.22	R 8,705.50	R 308,585.25	R 218,271.75	R 1,108,132.72
							R750,908,886.56



1.4 In-Year Budget Statement Tables

1.4.1 Table C1: Monthly Budget Statement Summary

Northern Cape: Gamagara(NC453) - Table C1 Monthly Budget Summary for period ending (M01) 31 July 2025

Description	2024/25	Budget year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<u>Financial Performance</u>									
Property rates	-	189 924	189 924	26 064	26 064	15 827	10 237	64,68	189 924
Service charges	-	437 992	437 992	31 486	31 486	36 499	(5 013)	(13,74)	437 992
Investment revenue	-	527	527	59	59	44	15	33,76	527
Transfer and subsidies - Operational	-	76 741	76 741	30 162	30 162	6 395	23 767	371,64	76 741
Other own revenue	-	109 510	109 510	7 189	7 189	9 126	(1 936)	(21,22)	109 510
Total Revenue (excluding capital transfers and contributions)	**-**	**814 694**	**814 694**	**94 960**	**94 960**	**67 891**	**27 069**	**39,87**	**814 694**
Employee costs	-	264 049	264 049	21 015	21 015	22 004	(989)	(4,49)	264 049
Remuneration of councillors	-	6 848	6 848	570	570	571	(1)	(0,16)	6 848
Depreciation and amortisation	-	54 423	54 423	4 402	4 402	4 535	(134)	(2,95)	54 423
Finance charges	-	27 859	27 859	0	0	2 322	(2 321)	(99,98)	27 859
Inventory consumed and bulk purchases	-	210 480	210 480	748	748	17 540	(16 792)	(95,74)	210 480
Transfers and subsidies	-	24	24	-	-	2	(2)	(100,00)	24
Other expenditure	-	244 653	244 653	12 919	12 919	20 388	(7 469)	(36,63)	244 653
Total Expenditure	**-**	**808 337**	**808 337**	**39 654**	**39 654**	**67 361**	**(27 707)**	**(41,13)**	**808 337**
Surplus/(Deficit)	**-**	**6 357**	**6 357**	**55 306**	**55 306**	**530**	**54 776**	**10 334,51**	**6 357**
Transfers and subsidies - capital (monetary allocations)	-	23 991	23 991	6 986	6 986	1 999	4 986	249,41	23 991
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**-**	**30 348**	**30 348**	**62 292**	**62 292**	**2 529**	**59 763**	**2 362,84**	**30 348**
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**30 348**	**30 348**	**62 292**	**62 292**	**2 529**	**59 763**	**2 362,84**	**30 348**
<u>Capital expenditure & funds sources</u>									
Capital expenditure	**-**	**76 482**	**76 482**	**5 916**	**5 916**	**6 373**	**(457)**	**(7,18)**	**76 482**
Transfers recognised - capital	-	23 991	23 991	6 074	6 074	1 999	4 075	203,84	23 991
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	52 491	52 491	(158)	(158)	4 374	(4 533)	(103,62)	52 491
Total sources of capital funds	**-**	**76 482**	**76 482**	**5 916**	**5 916**	**6 373**	**(457)**	**(7,18)**	**76 482**
<u>Financial position</u>									
Total current assets	-	587 317	587 317	21 376	21 376	542 955	(521 579)	(96,06)	587 317
Total non current assets	-	1 527 080	1 527 080	1 514	1 514	1 504 700	(1 503 186)	(99,90)	1 527 080
Total current liabilities	-	558 742	558 742	(39 494)	(39 494)	509 581	(549 075)	(107,75)	558 742
Total non current liabilities	-	386 328	386 328	-	-	396 565	(396 565)	(100,00)	386 328
Community wealth/Equity	-	1 169 328	1 169 328	62 385	62 385	1 141 509	(1 079 124)	(94,53)	1 169 328
<u>Cash flows</u>									
Net cash from (used) operating	-	139 513	139 513	14 466	14 466	11 626	2 840	24,43	139 513
Net cash from (used) investing	-	(66 287)	(66 287)	(6 986)	(6 986)	(5 524)	(1 462)	26,46	(66 287)
Net cash from (used) financing	-	(1 924)	(1 924)	59	59	(160)	219	(136,87)	(1 924)
Cash/cash equivalents at the year end	**-**	**84 492**	**84 492**	**7 540**	**7 540**	**19 133**	**(11 593)**	**(60,59)**	**84 492**
Collection Rate	**-**	**102,35**	**102,35**	**9,44**	**9,44**	**102,35**	**-**	**-**	**102,35**
Property rates	-	93,71	93,71	5,23	5,23	93,71	-	-	93,71
Service charges	-	107,56	107,56	14,53	14,53	107,56	-	-	107,56
Service charges - electricity revenue	-	105,76	105,76	9,41	9,41	105,76	-	-	105,76
Service charges - water revenue	-	107,29	107,29	60,93	60,93	107,29	-	-	107,29
Service charges - sanitation revenue	-	110,21	110,21	11,19	11,19	110,21	-	-	110,21
Service charges - refuse revenue	-	114,89	114,89	9,30	9,30	114,89	-	-	114,89
Interest earned - outstanding debtors	-	91,43	91,43	-	-	91,43	-	-	91,43

The budget statement summary table provides a high-level overview of the financial performance & financial position, capital spending by source of funding, cash flow and collection rate. Detailed information regarding the above can be found in the tables below.

1.4.2 <u>Table C2: Monthly Budget Statement – Financial Performance by Functional Classification</u>

Northern Cape: Gamagara (NC453) - Table C2 Monthly Budgeted Financial Performance by Functional Classification for period ending (M01) 31 July 2025

Description	Ref	2024/25	Budget year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration		-	284 691	284 691	28 983	28 983	23 724	5 259	22,17	284 691
Executive and council			31 357	31 357	397	397	2 613	(2 216)	(84,82)	31 357
Finance and administration			253 334	253 334	28 586	28 586	21 111	7 475	35,41	253 334
Internal audit										
Community and public safety		-	3 003	3 003	3 374	3 374	250	3 124	1 248,42	3 003
Community and social services			1 243	1 243			104	(104)	(100,00)	1 243
Sport and recreation					3 374	3 374		3 374		
Public safety										
Housing			1 760	1 760			147	(147)	(100,00)	1 760
Health										
Economic and environmental services		-	8 031	8 031	154	154	669	(515)	(76,97)	8 031
Planning and development			4 450	4 450	0	0	371	(371)	(100,00)	4 450
Road transport			3 550	3 550	154	154	296	(142)	(47,91)	3 550
Environmental protection			31	31			3	(3)	(100,00)	31
Trading services		-	542 960	542 960	69 434	69 434	45 247	24 188	53,46	542 960
Energy sources			316 776	316 776	51 781	51 781	26 398	25 383	96,15	316 776
Water management			108 737	108 737	5 023	5 023	9 061	(4 039)	(44,57)	108 737
Waste water management			57 539	57 539	7 978	7 978	4 795	3 183	66,39	57 539
Waste management			59 908	59 908	4 653	4 653	4 992	(340)	(6,80)	59 908
Other	4									
Total Revenue - Functional	2	-	838 685	838 685	101 946	101 946	69 890	32 055	45,87	838 685
Expenditure - Functional										
Municipal governance and administration		-	218 203	218 203	13 345	13 345	18 183	(4 838)	(26,61)	218 203
Executive and council			27 232	27 232	5 469	5 469	2 269	3 200	141,01	27 232
Finance and administration			190 971	190 971	7 876	7 876	15 914	(8 038)	(50,51)	190 971
Internal audit										
Community and public safety		-	103 950	103 950	6 935	6 935	8 662	(1 727)	(19,94)	103 950
Community and social services			61 869	61 869	4 932	4 932	5 156	(224)	(4,34)	61 869
Sport and recreation			38 489	38 489	1 944	1 944	3 207	(1 263)	(39,38)	38 489
Public safety										
Housing			3 592	3 592	59	59	299	(240)	(80,21)	3 592
Health										
Economic and environmental services		-	76 980	76 980	13 620	13 620	6 415	7 205	112,32	76 980
Planning and development			39 383	39 383	12 255	12 255	3 282	8 973	273,42	39 383
Road transport			37 597	37 597	1 365	1 365	3 133	(1 768)	(56,44)	37 597
Environmental protection			0	0			0	(0)	(100,00)	0
Trading services		-	409 205	409 205	5 753	5 753	34 100	(28 347)	(83,13)	409 205
Energy sources			273 978	273 978	1 024	1 024	22 831	(21 808)	(95,52)	273 978
Water management			65 420	65 420	2 021	2 021	5 452	(3 431)	(62,93)	65 420
Waste water management			45 085	45 085	2 383	2 383	3 757	(1 374)	(36,57)	45 085
Waste management			24 722	24 722	325	325	2 060	(1 735)	(84,22)	24 722
Other	4									
Total Expenditure - Functional	3	-	808 337	808 337	39 654	39 654	67 361	(27 707)	(41,13)	808 337
		-	30 348	30 348	62 292	62 292	2 529	59 763	2 362,84	30 348

Table C2 reflects the financial performance in the functional classifications required by Government Finance Statistics Function and Sub-Functions. The table shows that most of the municipality’s funds are received under Trading services.

Revenue

Total budget revenue including capital transfers is **R 838 million** and year-to-date actual is a total **R102 million (including capital grants revenue)** or **12%** has been recognized at end of July 2025.

Expenditure

The total expenditure budget for the 2025/26 financial year is an amount of **R 808 million** and a total of **R39.6 million cumulative or 4%** has been spent as at end of July 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) - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		173,049	215,899	218,864	15,896	187,315	218,864	(31,549)	-14.4%	218,864
Vote 2 - Corporate Services		33,974	21,882	21,882	–	2,421	21,882	(19,461)	-88.9%	21,882
Vote 3 - Community Services		56,161	55,050	63,593	(2,275)	54,723	63,593	(8,869)	-13.9%	63,593
Vote 4 - Infrastructure Services		454,656	446,849	445,591	23,508	383,821	445,591	(61,770)	-13.9%	445,591
Vote 5 - Strategic Services		2,675	4,172	4,419	602	5,869	4,419	1,450	32.8%	4,419
Vote 6 - Executive & Council		64,972	66,809	67,143	139	67,109	67,143	(34)	-0.1%	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**	**37,870**	**701,258**	**821,491**	**(120,233)**	**-14.6%**	**821,491**
Expenditure by Vote	1									
Vote 1 - Budget & Treasury Office		133,926	109,356	115,486	27,531	114,738	115,486	(748)	-0.6%	115,486
Vote 2 - Corporate Services		77,049	96,687	83,702	8,783	75,635	83,702	(8,067)	-9.6%	83,702
Vote 3 - Community Services		132,440	160,129	144,934	11,964	136,209	144,934	(8,725)	-6.0%	144,934
Vote 4 - Infrastructure Services		393,461	406,875	395,738	85,541	406,252	395,738	10,514	2.7%	395,738
Vote 5 - Strategic Services		15,262	25,138	26,146	2,420	20,254	26,146	(5,892)	-22.5%	26,146
Vote 6 - Executive & Council		27,157	31,784	33,715	3,787	32,698	33,715	(1,017)	-3.0%	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**	**140,025**	**785,785**	**799,721**	**(13,936)**	**-1.7%**	**799,721**
Surplus/ (Deficit) for the year	2	**6,191**	**(19,307)**	**21,770**	**(102,155)**	**(84,528)**	**21,770**	**(106,297)**	**-488.3%**	**21,770**

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

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

Vote Description	Ref	2023/24	Budget Year 2024/25					
R thousands		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Expenditure by Vote	1							
Vote 1 - Budget & Treasury Office		–	109,356	27,531	114,738	115,486	(748)	-0.6%
Vote 2 - Corporate Services		–	96,687	8,783	75,635	83,702	(8,067)	-9.6%
Vote 3 - Community Services		–	160,129	11,964	136,209	144,934	(8,725)	-6.0%
Vote 4 - Infrastructure Services		–	406,875	85,541	406,252	395,738	10,514	2.7%
Vote 5 - Strategic Services		–	25,138	2,420	20,254	26,146	(5,892)	-22.5%
Vote 6 - Executive & Council		–	31,784	3,787	32,698	33,715	(1,017)	-3.0%
Total Expenditure by Vote	2	–	829,968	140,025	785,785	799,721	(13,936)	-1.7%

Expenditure by Vote or Department

The narrations below indicate how individual departments have performed in relation to the expected spending of 100`% as at end of July 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 **99%** which translates into a total of **R115 million** of the final budget allocated to the directorate for the period ending July 2025. There is a **0.6%** 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 **90%** or **R75 million** of the original budget allocated to the directorate for the period ending July 2025. There is a variance of **9.6%** 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 **94% or R136 million** of the original budget allocated to the directorate for the period ending July 2025. There is a variance of **6%** 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 **100%** or **R406 million** of the original budget allocated to the directorate for the period ending July 2025. There is a variance of **2.7%** between the year-to-date budget and year-to-date actual expenditure.

Vote 5 – Strategic Services

Strategic Service has spent **77%** or **R20 million** of the original budget allocated to the directorate for the period ending July 2025. There is a variance of **22.5%** between the year-to-date budget and year-to-date actual expenditure.

Vote 6 – Executive and Council

Executives and Council have spent **97%** or **R32 million** of the original budget allocated to the directorate for the period ending July 2025. There is an unfavorable variance of **3%** between the year-to-date budget and year-to-date actual expenditure.

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

Northern Cape: Gamagara (NC453) - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M01) 31 July 2025

Description	Ref	2024/25	Budget year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity			266 125	266 125	20 811	20 811	22 177	(1 366)	(6,16)	266 125
Service charges - Water			70 329	70 329	3 005	3 005	5 861	(2 856)	(48,73)	70 329
Service charges - Waste Water Management			52 201	52 201	3 823	3 823	4 350	(527)	(12,11)	52 201
Service charges - Waste Management			49 336	49 336	3 847	3 847	4 111	(264)	(6,43)	49 336
Sale of Goods and Rendering of Services			9 820	9 820	0	0	818	(818)	(100,00)	9 820
Agency services			479	479	38	38	40	(2)	(3,93)	479
Interest										
Interest earned from Receivables			36 925	36 925	5 291	5 291	3 077	2 213	71,93	36 925
Interest earned from Current and Non Current Assets			527	527	59	59	44	15	33,76	527
Dividends										
Rent on Land										
Rental from Fixed Assets			2 112	2 112	397	397	176	221	125,37	2 112
Licence and permits			60	60			5	(5)	(100,00)	60
Special rating levies										
Operational Revenue			21 379	21 379	1	1	1 782	(1 781)	-99,95678054	21 379
Non-Exchange Revenue										
Property rates			189 924	189 924	26 064	26 064	15 827	10 237	64,68	189 924
Surcharges and Taxes										
Fines, penalties and forfeits			961	961	15	15	80	(66)	(81,84)	961
Licences or permits			1 541	1 541	116	116	128	(13)	(9,88)	1 541
Transfer and subsidies - Operational			76 741	76 741	30 162	30 162	6 395	23 767	371,64	76 741
Interest			21 393	21 393			1 783	(1 783)	(100,00)	21 393
Fuel Levy										
Operational Revenue			488	488	1 333	1 333	41	1 292	3 175,43	488
Gains on disposal of Assets										
Other Gains			14 351	14 351			1 196	(1 196)	(100,00)	14 351
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		**-**	**814 694**	**814 694**	**94 960**	**94 960**	**67 891**	**27 069**	**39,87**	**814 694**
Expenditure										
Employee related costs	-		264 049	264 049	21 015	21 015	22 004	(989)	(4,49)	264 049
Remuneration of councillors			6 848	6 848	570	570	571	(1)	(0,16)	6 848
Bulk purchases - electricity			191 095	191 095			15 925	(15 925)	(100,00)	191 095
Inventory consumed			19 385	19 385	748	748	1 615	(867)	(53,69)	19 385
Debt impairment			48 572	48 572			4 048	(4 048)	(100,00)	48 572
Depreciation and amortisation			54 423	54 423	4 402	4 402	4 535	(134)	(2,95)	54 423
Interest			27 859	27 859	0	0	2 322	(2 321)	(99,98)	27 859
Contracted services			85 154	85 154	7 499	7 499	7 096	403	5,67	85 154
Transfers and subsidies			24	24			2	(2)	(100,00)	24
Irrecoverable debts written off			21 723	21 723	2	2	1 810	(1 809)	(99,91)	21 723
Operational costs			88 532	88 532	5 418	5 418	7 378	(1 959)	(26,56)	88 532
Losses on disposal of Assets										
Other Losses			671	671			56	(56)	(100,00)	671
Total Expenditure		**-**	**808 337**	**808 337**	**39 654**	**39 654**	**67 361**	**(27 707)**	**(41,13)**	**808 337**
Surplus/(Deficit)		**-**	**6 357**	**6 357**	**55 306**	**55 306**	**530**	**54 776**	**10 334,51**	**6 357**
Transfers and subsidies - capital (monetary allocations)			23 991	23 991	6 986	6 986	1 999	4 986	249,41	23 991
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers and contributions		**-**	**30 348**	**30 348**	**62 292**	**62 292**	**2 529**	**59 763**	**2 362,84**	**30 348**
Income Tax										
Surplus/(Deficit) after income tax		**-**	**30 348**	**30 348**	**62 292**	**62 292**	**2 529**	**59 763**	**2 362,84**	**30 348**
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		**-**	**30 348**	**30 348**	**62 292**	**62 292**	**2 529**	**59 763**	**2 362,84**	**30 348**
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/(Deficit) for the year		**-**	**30 348**	**30 348**	**62 292**	**62 292**	**2 529**	**59 763**	**2 362,84**	**30 348**

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 & EXPENDITURE						
Exchange Revenue	**YTD Actual**	**YTD Budget**	**YTD Variance**	**variance %**	**reasons for remidial deviations**	**remidial or corrective steps/remarks**
Service charges - Electricity	20 811 255,00	22 177 111,00	- 1 365 856,00	-6,16%		
Service charges - Water	3 004 598,00	5 860 781,00	- 2 856 183,00	-12,88%		
Service charges - Waste Water Management	3 823 103,00	4 350 101,00	- 526 998,00	-2,38%		
Service charges - Waste Management	3 846 905,00	4 111 363,00	- 264 458,00	-1,19%		
Sale of Goods and Rendering of Services	1,00	818 311,00	- 818 310,00	-3,69%		
Agency services	38 383,00	39 953,00	- 1 570,00	-0,01%		
Interest				0,00%		
Interest earned from Receivables	5 290 542,00	3 077 067,00	2 213 475,00	9,98%		
Interest earned from Current and Non Current Assets	58 759,00	43 930,00	14 829,00	0,07%		
Dividends				0,00%		
Rent on Land				0,00%		
Rental from Fixed Assets	396 592,00	175 971,00	220 621,00	0,99%		
Licence and permits		5 024,00	- 5 024,00	-0,02%		
Special rating levies				0,00%		
Operational Revenue	770,00	1 781 605,00	- 1 780 835,00	-8,03%		
Non-Exchange Revenue				0,00%		
Property rates	26 064 435,00	15 826 990,00	10 237 445,00	46,16%		
Surcharges and Taxes				0,00%		
Fines, penalties and forfeits	14 546,00	80 082,00	- 65 536,00	-0,30%		
Licences or permits	115 730,00	128 418,00	- 12 688,00	-0,06%		
Transfer and subsidies - Operational	30 161 634,00	6 395 092,00	23 766 542,00	107,17%		
Interest		1 782 769,00	- 1 782 769,00	-8,04%		
Fuel Levy				0,00%		
Operational Revenue	1 332 905,00	40 694,00	1 292 211,00	5,83%		

Property Rates – A year to date total of **R26 million** was recognized with regards to property rates for the year as at end of July 2025. The year-to-date budget is **R15.8 million,** resulting in a positive variance of **46.1%**. This means that actual revenue from property rate is more than the year-to-date budget by **R10.2 million**.

Service charges – Electricity – A total of **R20.8 million** was recognized on service charges electricity for the year as at end of July 2025. The year-to-date budget is **R22 million** resulting in a variance of **-6.1%**. The year-to-date actual revenue is less than the year-to-date budget of **R1.2million.**

Service charges – Water – A total of **R3 million** was recognized on service charges water for the year as at end of July 2025. The year-to-date budget is **R5.8 million** resulting in a variance of **-12.88%.** 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 – Wastewater Management (Sanitation) - A total of **R3.8 million** was recognized on service charges wastewater for the year as at end of July 2025. The year-to-date budget is **R4 million** resulting in a variance of **-2.3%**. 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 enforces the approved credit control and debt collection policies.

Service charges – Waste Management (Refuse) - A total of **R3.8 million** was recognized on service charges waste management for the year as at end of July 2025. The year-to-date budget is **R4 million** resulting in a variance of **-1.1%.**

Interest Earned from receivables (Outstanding Debtors) – Interest on outstanding debtors for the year as at end of July 2025 is an amount of **R5.2 million**. The year-to-date budget is **R3 million** resulting in a positive variance of **9.98%**.

Interest – Current and Non-Current Assets – Interest on current and non-current assets for the year as at the end of July 2025 is an amount of **R58 759** (Actual) and a year-to-date budget of **R43 930** leading to a positive variance of **0.07%.**

Transfers and subsidies – A total of **R 30.1 million** was recognized for the Transfers and subsidies for the year as at end of July 2025. The year-to-date budget is **R6.3 million**. The transfers recognized represent the allocations as promulgated in the National and Provincial Division of Revenues Act'. The schedule demonstrates that their transfers were made, however it is worth noting that transfers were made in the month of JULY 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.

Expenditure	YTD Actual	YTD Budget	YTD variance	variance %
Employee related costs	21 015 157,00	22 003 914,00	- 988 757,00	-4,49%
Remuneration of councillors	569 786,00	570 690,00	- 904,00	0,00%
Bulk purchases - electricity		15 924 586,00	- 15 924 586,00	-72,37%
Inventory consumed	748 067,00	1 615 407,00	- 867 340,00	-3,94%
Debt impairment		4 047 663,00	- 4 047 663,00	-18,40%
Depreciation and amortisation	4 401 654,00	4 535 273,00	- 133 619,00	-0,61%
Interest	365,00	2 321 599,00	- 2 321 234,00	-10,55%
Contracted services	7 498 722,00	7 096 140,00	402 582,00	1,83%
Transfers and subsidies		2 037,00	- 2 037,00	-0,01%
Irrecoverable debts written off	1 612,00	1 810 262,00	- 1 808 650,00	-8,22%
Operational costs	5 418 359,00	7 377 642,00	- 1 959 283,00	-8,90%

Employee Related Cost - ** Employee-related cost expenditure for the year as at end of July 2025 amounted to **R21 million. The year-to-date budget is **R22 million**, resulting in a variance of **-4.4%.**

Remuneration of Councilors – remuneration of councilors amounted to **R569 786**. The year-to-date budget is **R570 690,** resulting in a variance of **0%**. 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 July 2025. The full impact of debt impairment will be affected at the end of the financial year.

Depreciation and Amortization – Depreciation year-to-date calculation amounted to **R4.4 million** and **R4.5 million** is the year-to-date budget

Bulk Purchases – electricity – amount spent on bulk electricity is **R0** as at end of July 2025. The year-to-date budget is **R16 million**. This is an indication that the Bulk Eskom invoices are not processed timely. There is an **-72.9%** variance

Inventory Consumed – a total of **R748 067** was spent for the year as at end of July 2025. The year-to-date budget is **R1.6 million**, resulting in a variance of **-3.9%**. It should be noted that with the reclassification on mSCOA, water expenditure is now classified under inventory consumed.

Contracted Services – Contracted services amounted to **R7.4 million** for the year as at end of July 2025. The year-to-date budget is **R7 million**, resulting in a variance of **1.8%.** 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 **R5.4 million** was spent for the year as at end of July 2025. The year-to-date budget is **R7.3 million**, resulting in a variance of **-8.9%.** The budgeted trends are based on historical information and therefore they will differ from month to month.

1.4.5 Table C5: Monthly Budget Statement – Capital Expenditure (Standard classification and funding)

Northern Cape: Gamagara (NC453) - Table C5 Monthly Budgeted Capital Expenditure by Functional Classification and Funding for period ending (M01) 31 July 2025

Description	Ref	2024/25	Budget year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional										
Municipal governance and administration		-	30 524	30 524	-	-	2 544	(2 544)	(100,00)	30 524
Executive and council			5 576	5 576			465	(465)	(100,00)	5 576
Finance and administration			24 948	24 948			2 079	(2 079)	(100,00)	24 948
Internal audit										
Community and public safety		-	8 458	8 458	2 934	2 934	705	2 229	316,28	8 458
Community and social services										
Sport and recreation			8 458	8 458	2 934	2 934	705	2 229	316,28	8 458
Public safety										
Housing										
Health										
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development										
Road transport										
Environmental protection										
Trading services		-	37 500	37 500	2 982	2 982	3 125	(143)	(4,57)	37 500
Energy sources			14 853	14 853	(158)	(158)	1 238	(1 396)	(112,79)	14 853
Water management			17 474	17 474			1 456	(1 456)	(100,00)	17 474
Waste water management			5 173	5 173	3 140	3 140	431	2 709	628,51	5 173
Waste management										
Other										
Total Capital Expenditure - Functional	3	-	**76 482**	**76 482**	**5 916**	**5 916**	**6 373**	**(457)**	**(7,18)**	**76 482**
Funded by	-									
National Government			23 991	23 991	6 074	6 074	1 999	4 075	203,84	23 991
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (Nat										
Transfers recognised - capital		-	**23 991**	**23 991**	**6 074**	**6 074**	**1 999**	**4 075**	**203,84**	**23 991**
Borrowing	6									
Internally generated funds			52 491	52 491	(158)	(158)	4 374	(4 533)	(103,62)	52 491
Total Capital Funding		-	**76 482**	**76 482**	**5 916**	**5 916**	**6 373**	**(457)**	**(7,18)**	**76 482**

Conditional Grants YTD Capital expenditure up till July amounts to **R57 Million**.

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

Northern Cape: Gamagara (NC453) - Table C6 Monthly Budget Statement - Financial Position (All) for period ending (M01) 31 July 2025

Description	Ref	2024/25	Budget year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
ASSETS										
Current assets										
Cash and cash equivalents			92 550	92 550	4 764	4 764	19 804	(15 040)	(75,94)	92 550
Trade and other receivables from exchange transactions			271 983	271 983	8 698	8 698	295 251	(286 553)	(97,05)	271 983
Receivables from non-exchange transactions			99 056	99 056	14 698	14 698	102 688	(87 990)	(85,69)	99 056
Current portion of non-current receivables			(950)	(950)			(79)	79	(100,00)	(950)
Inventory			114	114	167	167	728	(561)	(77,06)	114
VAT			121 005	121 005	(6 923)	(6 923)	121 005	(127 928)	(105,72)	121 005
Other current assets			3 558	3 558	(28)	(28)	3 558	(3 587)	(100,80)	3 558
Total current assets		-	**587 317**	**587 317**	**21 376**	**21 376**	**542 955**	**(521 579)**	**(96,06)**	**587 317**
Non current assets										
Investments										
Investment property			348 667	348 667			346 508	(346 508)	(100,00)	348 667
Property, plant and equipment			1 178 482	1 178 482	1 514	1 514	1 158 262	(1 156 748)	(99,87)	1 178 482
Biological assets										
Living and non-living resources										
Heritage assets			75	75			75	(75)	(100,00)	75
Intangible assets			(144)	(144)			(144)	144	(100,00)	(144)
Trade and other receivables from exchange transactions										
Non-current receivables from non-exchange transactions										
Other non-current assets										
Total non current assets		-	**1 527 080**	**1 527 080**	**1 514**	**1 514**	**1 504 700**	**(1 503 186)**	**(99,90)**	**1 527 080**
TOTAL ASSETS		-	**2 114 397**	**2 114 397**	**22 891**	**22 891**	**2 047 655**	**(2 024 765)**	**(98,88)**	**2 114 397**
LIABILITIES										
Current liabilities										
Bank overdraft	-									
Financial liabilities			42 107	42 107			43 871	(43 871)	(100,00)	42 107
Consumer deposits	-		9 281	9 281	59	59	9 281	(9 222)	(99,36)	9 281
Trade and other payables from exchange transactions			392 265	392 265	(53 777)	(53 777)	368 983	(422 760)	(114,57)	392 265
Trade and other payables from non-exchange transactions			20 752	20 752	9 091	9 091	20 752	(11 661)	(56,19)	20 752
Provision			101	101			101	(101)	(100,00)	101
VAT			94 236	94 236	5 133	5 133	66 594	(61 461)	(92,29)	94 236
Other current liabilities										
Total current liabilities		-	**558 742**	**558 742**	**(39 494)**	**(39 494)**	**509 581**	**(549 075)**	**(107,75)**	**558 742**
Non current liabilities										
Financial liabilities			5 486	5 486			5 486	(5 486)	(100,00)	5 486
Provision			117 099	117 099			117 099	(117 099)	(100,00)	117 099
Long term portion of trade payables			237 091	237 091			237 091	(237 091)	(100,00)	237 091
Other non-current liabilities			26 652	26 652			36 889	(36 889)	(100,00)	26 652
Total non current liabilities		-	**386 328**	**386 328**	-	-	**396 565**	**(396 565)**	**(100,00)**	**386 328**
TOTAL LIABILITIES	2	-	**945 070**	**945 070**	**(39 494)**	**(39 494)**	**906 146**	**(945 640)**	**(104,36)**	**945 070**
NET ASSETS		-	**1 169 328**	**1 169 328**	**62 385**	**62 385**	**1 141 509**	**(1 079 124)**	**(94,53)**	**1 169 328**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)			1 169 328	1 169 328	62 385	62 385	1 141 509	(1 079 124)	(0)	1 169 328
Reserves and funds										
Other										
TOTAL COMMUNITY WEALTH/EQUITY	2	-	**1 169 328**	**1 169 328**	**62 385**	**62 385**	**1 141 509**	**(1 079 124)**	**(0)**	**1 169 328**

A statement of financial position is used to provide an overview of an institution's 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 62 million** as at July 2025, which is calculated as a balance of assets less liabilities.

1.4.7 Table C7: Monthly Budget Statement – Cash Flow

Northern Cape: Gamagara (NC453) - Table C7 Monthly Budgeted Cash Flows (All) for period ending (M01) 31 July 2025

Description	Ref	2024/25	Budget year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			177 977	177 977	1 362	1 362	14 831	(13 469)	(90,82)	177 977
Service charges			471 123	471 123	4 575	4 575	39 260	(34 685)	(88,35)	471 123
Other revenue			70 593	70 593	49 500	49 500	5 883	43 618	741,46	70 593
Transfers and Subsidies - Operational	1		76 717	76 717	29 550	29 550	6 393	23 157	362,22	76 717
Transfers and Subsidies - Capital	1		23 991	23 991	16 692	16 692	1 999	14 693	734,91	23 991
Interest			54 331	54 331	59	59	4 528	(4 469)	(98,70)	54 331
Dividends										
Payments										
Suppliers and employees			(707 335)	(707 335)	(87 272)	(87 272)	(58 944)	(28 328)	48,06	(707 335)
Finance charges			(27 859)	(27 859)			(2 322)	2 322	(100,00)	(27 859)
Transfers and Subsidies	1		(24)	(24)			(2)	2	(100,00)	(24)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**-**	**139 513**	**139 513**	**14 466**	**14 466**	**11 626**	**2 840**	**24,43**	**139 513**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets			(66 287)	(66 287)	(6 986)	(6 986)	(5 524)	(1 462)	26,46	(66 287)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**-**	**(66 287)**	**(66 287)**	**(6 986)**	**(6 986)**	**(5 524)**	**(1 462)**	**26,46**	**(66 287)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits					59	59		59		
Payments										
Repayment of borrowing			(1 924)	(1 924)			(160)	160	(100,00)	(1 924)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**-**	**(1 924)**	**(1 924)**	**59**	**59**	**(160)**	**219**	**(136,87)**	**(1 924)**
NET INCREASE/ (DECREASE) IN CASH HELD		**-**	**71 301**	**71 301**	**7 540**	**7 540**	**5 942**	**1 598**	**26,89**	**71 301**
Cash/cash equivalents at the year begin:		**-**	**13 191**	**13 191**		**-**	**13 191**	**(13 191)**	**(100,00)**	**13 191**
Cash/cash equivalents at the year end:	2	**-**	**84 492**	**84 492**	**7 540**	**7 540**	**19 133**	**(11 593)**	**(60,59)**	**84 492**

Opening balance at the beginning was an amount of **R0**, deposits made on the bank account are in relation to property rates, service charges, government grants and sundry.

PART 2 – SUPPORTING DOCUMENTATION

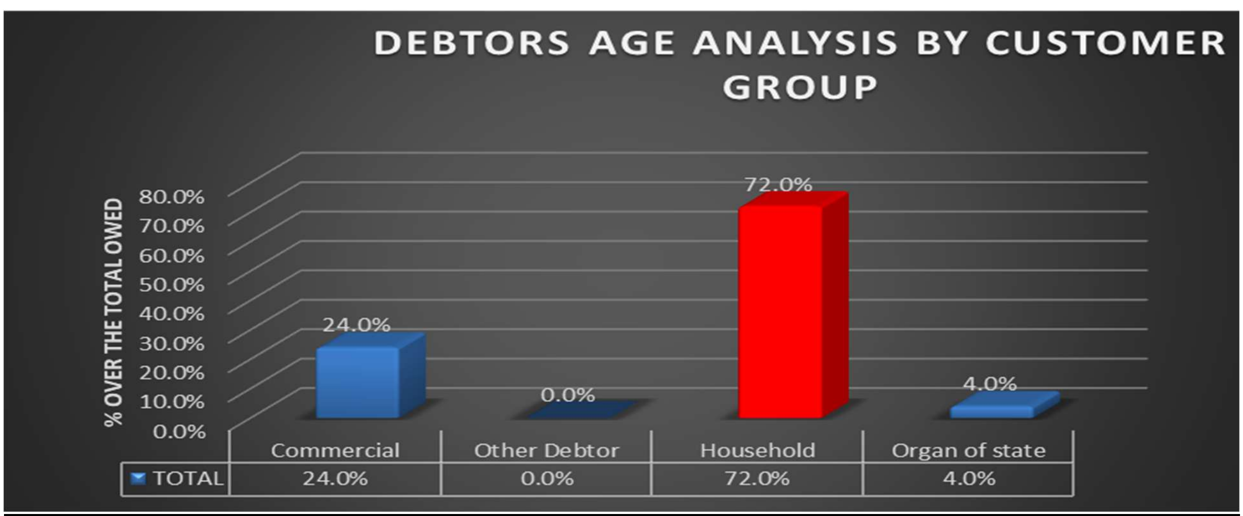
Debtors Ageing

The total receivables balance or debtors book as at the end of July 2025 amounts to **R604 million** with most of the debt being owed by households at **R435 million** or **72%** of the total Debtors. Organs of State and Commercial at **4%** and **24%** respectively. Other debtors only account for **less than 0.01%** of the outstanding debt. Debtors balance decreased by **R20 Million** in comparison with the previous month (May – R624 Million)

NC453 Gamagara - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2024/25									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	3,632	1,375	1,122	975	1,132	978	5,674	50,260	65,147	59,018
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15,603	4,014	2,910	3,024	3,000	2,149	11,243	95,705	137,649	115,121
Receivables from Non-exchange Transactions - Property Rates	1400	11,827	4,313	2,630	2,809	2,770	1,966	14,439	71,668	112,420	93,651
Receivables from Exchange Transactions - Waste Water Management	1500	4,489	2,704	1,484	1,503	1,486	1,164	7,675	32,388	52,894	44,216
Receivables from Exchange Transactions - Waste Management	1600	4,723	1,727	1,456	1,380	1,530	1,207	8,049	56,040	76,112	68,207
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	99	99	99
Interest on Arrear Debtor Accounts	1810	5,591	5,396	5,070	4,947	5,143	4,818	30,569	120,508	182,042	165,985
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(35,456)	830	600	637	581	446	2,801	7,921	(21,640)	12,385
Total By Income Source	**2000**	**10,410**	**20,359**	**15,271**	**15,275**	**15,641**	**12,729**	**80,449**	**434,588**	**604,722**	**558,682**
2023/24 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	415	680	599	596	678	527	5,613	16,310	25,420	23,725
Commercial	2300	4,691	2,633	2,522	2,576	3,575	2,250	13,660	111,211	143,117	133,272
Households	2400	13,509	16,429	11,716	11,725	10,993	9,603	58,895	302,545	435,414	393,761
Other	2500	(8,205)	617	435	378	395	348	2,281	4,522	771	7,924
Total By Customer Group	**2600**	**10,410**	**20,359**	**15,271**	**15,275**	**15,641**	**12,729**	**80,449**	**434,588**	**604,722**	**558,682**

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



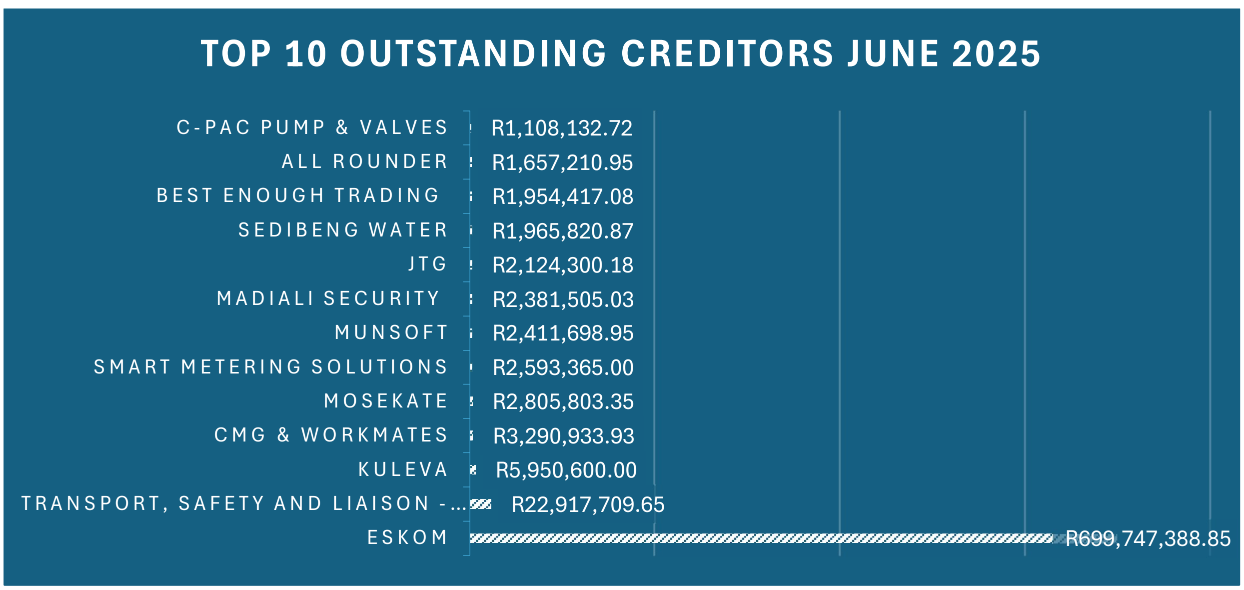
2.2 Creditors' Analysis

The municipality owes Eskom a total debt of **R 699 million**. The debt was reduced by an August amount of **R 31 million** due to the interests that were written off as part of the debt relief program.

Stricter and rigorous debt collection measures have been put in place to pay and fulfill the ESKOM mandate of servicing the current account for 12 consecutive months Top ten creditors amount to **R750 Million.**

Top 10 Creditors

Top 10 Creditors - June 2025	AGING						
Supplier	**Current**	**01-30 days**	**31-60 days**	**61-90 days**	**91-120 days**	**120+ days**	**Outstanding Amount**
Eskom	R 32,086,941.41	R 19,615,965.48	R 18,244,211.46	R 19,197,047.24	R -	R 610,603,223.26	R 699,747,388.85
Transport, Safety and Liaison - Northern ca	R 226,079.40	R 339,643.11	R 178,520.56	R 232,859.45	R 174,685.30	R 21,765,921.83	R 22,917,709.65
Kuleva	R 2,562,010.00		R 1,080,540.00	R 1,215,090.00		R 1,092,960.00	R 5,950,600.00
CMG & Workmates	R 2,540,262.00	R 750,671.93	R-	R-	R-	R-	R 3,290,933.93
Mosekate	R 783,284.09	R 515,906.79	R 539,581.84	R 489,658.04	R 408,971.74	R 68,400.85	R 2,805,803.35
Smart Metering Solutions	R -	R 2,593,365.00	R -	R -	R -	R -	R 2,593,365.00
Munsoft	R 442,462.50	R 1,969,236.45	R -	R -	R -	R -	R 2,411,698.95
MADIALI SECURITY	R 2,381,505.03	R-	R-	R-	R-	R-	R 2,381,505.03
JTG	R 588,879.66	R 15,545.97	R 22,075.45	R 554,091.60	R 32,741.64	R 910,965.86	R 2,124,300.18
Sedibeng water	R 591,568.37	R 14,492.27	R 6,158.17	R 780,332.50	R 557,750.00	R 15,519.56	R 1,965,820.87
Best Enough Trading	R 1,954,417.08	R-	R -			R -	R 1,954,417.08
All Rounder	R 1,385,405.00		R-	R-	R-	R 271,805.95	R 1,657,210.95
C-pac Pump & Valves	R 41,377.00	R -	R 531,193.22	R 8,705.50	R 308,585.25	R 218,271.75	R 1,108,132.72
							R750,908,886.56



2.3 Bank balance and Investment Portfolio

Bank balance as at 30 June 2025

	R
Call accounts:	
62334040748 Call Deposit -	73.76
71020950327 Fixed Deposit -	94 246.49
Cheque Accounts:	
53668006069 Cheque Account **-**	13 839 449.76
Total	**R 13 933 770.01**

The bank balance of the municipality was R13.9 million as of 30 JULY 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 of 30 July 2025 amount 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- June 2025

	Grants	Unspent grant - PY 2023/2024	Roll over of Grants (approved/ denied)	Total roll over approved	Amount as per DoRA OR Provisional Gazatte 2024/25 OR Adjusted DoRA	Amount Received to Date	Stopping of funds/Withheld	Outstanding Receipts 2024/2025	Amount spent July 2024-June 2025	Amount Unspent @ 30 June 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	-	-	2,000,000.00	-
2	EPWP				1,217,000.00	1,217,000.00	-	-	1,217,000.00	-
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			4,825,000.00	-
6	WSIG	1,438,207.15	Approved	1,438,207.15	15,000,000.00	12,000,000.00	3,000,000.00	-	13,438,207.15	-
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**	**-**	**32,376,207.15**	**-**

According to the manual grant register, the total year-to-date expenditure on the conditional grants amounts to ***R28 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 - M12 June

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3,612	2,506	2,506	210	2,523	2,506	17	1%	2,506
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		395	642	642	54	632	642	(10)	-2%	642
Cellphone Allowance		699	740	740	59	703	740	(37)	-5%	740
Housing Allowances								–		
Other benefits and allowances		2,250	2,943	2,943	247	2,896	2,943	(47)	-2%	2,943
Sub Total - Councillors		**6,957**	**6,831**	**6,831**	**570**	**6,754**	**6,831**	**(77)**	**-1%**	**6,831**
% increase	4		**-1.8%**	**-1.8%**						**-1.8%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2,789	4,565	5,013	236	2,725	5,013	(2,288)	-46%	5,013
Pension and UIF Contributions		4	10	8	1	7	8	(1)	-9%	8
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus		122	8	115	–	57	115	(57)	-50%	115
Motor Vehicle Allowance		1,597	1,296	1,335	144	1,524	1,335	190	14%	1,335
Cellphone Allowance		88	127	92	8	82	92	(10)	-11%	92
Housing Allowances								–		
Other benefits and allowances		1	1	1	0	1	1	(0)	-4%	1
Payments in lieu of leave		5,413	1,642	1,233	158	1,455	1,233	223	18%	1,233
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment								–		
Scarcity								–		
Acting and post related allowance		–	19	–	–	–	–	–		–
In kind benefits								–		
Sub Total - Senior Managers of Municipality		**10,013**	**7,667**	**7,795**	**547**	**5,851**	**7,795**	**(1,944)**	**-25%**	**7,795**
% increase	4		**-23.4%**	**-22.1%**						**-22.1%**
Other Municipal Staff										
Basic Salaries and Wages		131,772	170,960	151,861	12,169	145,971	151,861	(5,890)	-4%	151,861
Pension and UIF Contributions		22,979	27,424	25,002	1,982	23,794	25,002	(1,208)	-5%	25,002
Medical Aid Contributions		15,044	19,492	16,352	1,316	15,775	16,352	(578)	-4%	16,352
Overtime		19,496	20,448	20,795	1,568	20,969	20,795	174	1%	20,795
Performance Bonus		11,169	13,393	22,059	28	11,227	22,059	(10,833)	-49%	22,059
Motor Vehicle Allowance		11,087	9,209	8,845	694	8,474	8,845	(371)	-4%	8,845
Cellphone Allowance		603	783	815	64	758	815	(58)	-7%	815
Housing Allowances		2,189	2,124	2,248	180	2,180	2,248	(68)	-3%	2,248
Other benefits and allowances		3,735	4,318	3,644	379	4,099	3,644	455	12%	3,644
Payments in lieu of leave								–		
Long service awards		2,541	1,088	1,449	108	1,279	1,449	(171)	-12%	1,449
Post-retirement benefit obligations	2	7,442	1,071	1,071	104	827	1,071	(244)	-23%	1,071
Entertainment		107	102	103	8	102	103	(2)	-2%	103
Scarcity								–		
Acting and post related allowance		4,291	4,130	6,123	687	6,764	6,123	641	10%	6,123
In kind benefits								–		
Sub Total - Other Municipal Staff		**232,454**	**274,542**	**260,370**	**19,286**	**242,218**	**260,370**	**(18,153)**	**-7%**	**260,370**
% increase	4		**18.1%**	**12.0%**						**12.0%**
Total Parent Municipality		**249,424**	**289,040**	**274,997**	**20,402**	**254,823**	**274,997**	**(20,174)**	**-7%**	**274,997**
TOTAL SALARY, ALLOWANCES & BENEFITS		**249,424**	**289,040**	**274,997**	**20,402**	**254,823**	**274,997**	**(20,174)**	**-7%**	**274,997**
% increase	4		**15.9%**	**10.3%**						**10.3%**
TOTAL MANAGERS AND STAFF		**242,467**	**282,209**	**268,165**	**19,833**	**248,069**	**268,165**	**(20,097)**	**-7%**	**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.

Northern Cape: Gamagara (NC453) - Table SC13a Monthly Budget Statement - Capital Expenditure on New Assets by Asset Class (All) for period ending (M01) 31 July 2025

Description		2024/25	2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	11 882	11 882	(158)	(158)	990	(1 148)	(115,99)	11 882
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	4 800	4 800	(158)	(158)	400	(558)	(139,59)	4 800
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks			4 800	4 800	(158)	(158)	400	(558)	(139,59)	4 800
Capital Spares										
Water Supply Infrastructure		-	7 082	7 082	-	-	590	(590)	(100,00)	7 082
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution			2 040	2 040			170	(170)	(100,00)	2 040
Distribution Points										
PRV Stations										
Capital Spares			5 042	5 042			420	(420)	(100,00)	5 042

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										

Community Assets		**-**	**8 458**	**8 458**	**2 934**	**2 934**	**705**	**2 229**	**316,28**	**8 458**
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	8 458	8 458	2 934	2 934	705	2 229	316,28	8 458
Indoor Facilities										
Outdoor Facilities			8 458	8 458	2 934	2 934	705	2 229	316,28	8 458
Capital Spares										
Heritage assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										

Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	1 951	1 951	-	-	163	(163)	(100,00)	1 951
Computer Equipment			1 951	1 951			163	(163)	(100,00)	1 951
Furniture and Office Equipment		-	1 225	1 225	-	-	102	(102)	(100,00)	1 225
Furniture and Office Equipment			1 225	1 225			102	(102)	(100,00)	1 225
Machinery and Equipment		-	4 351	4 351	-	-	363	(363)	(100,00)	4 351
Machinery and Equipment			4 351	4 351			363	(363)	(100,00)	4 351
Transport Assets		-	22 997	22 997	-	-	1 916	(1 916)	(100,00)	22 997
Transport Assets			22 997	22 997			1 916	(1 916)	(100,00)	22 997
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		-	50 864	50 864	2 776	2 776	4 239	(1 463)	(34,51)	50 864

Expenditure on repairs and maintenance

GAMAGARA MUNICIPALITY

❖

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

❖

Northern Cape: Gamagara (NC453) - Table SC13c Monthly Budget Statement - Repairs and Maintenance Expenditure by Asset Class (All) for period ending (M01) 31 July 2025

Description	2024/25	2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Repairs and Maintenance Expenditure by Asset Class/Sub-class									
Infrastructure	**-**	**29 769**	**29 769**	**888**	**888**	**2 481**	**(1 592)**	**(64,19)**	**29 769**
Roads Infrastructure	-	805	805	-	-	67	(67)	(100,00)	805
Roads									
Road Structures									
Road Furniture		805	805			67	(67)	(100,00)	805
Capital Spares									
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection									
Storm water Conveyance									
Attenuation									
Electrical Infrastructure	-	4 318	4 318	8	8	360	(352)	(97,72)	4 318
Power Plants									
HV Substations									
HV Switching Station									
HV Transmission Conductors									
MV Substations									
MV Switching Stations									
MV Networks		1 267	1 267			106	(106)	(100,00)	1 267
LV Networks		2 758	2 758			230	(230)	(100,00)	2 758
Capital Spares		293	293	8	8	24	(16)	(66,52)	293
Water Supply Infrastructure	-	11 496	11 496	-	-	958	(958)	(100,00)	11 496
Dams and Weirs									
Boreholes									
Reservoirs									
Pump Stations									
Water Treatment Works									
Bulk Mains									
Distribution		9 396	9 396			783	(783)	(100,00)	9 396
Distribution Points									
PRV Stations									
Capital Spares		2 100	2 100			175	(175)	(100,00)	2 100
Sanitation Infrastructure	-	13 149	13 149	880	880	1 096	(216)	(19,68)	13 149
Pump Station									
Reticulation		2 562	2 562	672	672	213	458	214,58	2 562
Waste Water Treatment Works		6 925	6 925	208	208	577	(369)	(63,87)	6 925
Outfall Sewers									
Toilet Facilities									
Capital Spares		3 662	3 662			305	(305)	(100,00)	3 662
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									

Community Assets	**-**	**530**	**530**	**-**	**-**	**44**	**(44)**	**(100,00)**	**530**
Community Facilities	-	530	530	-	-	44	(44)	(100,00)	530
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria		50	50			4	(4)	(100,00)	50
Police									
Parks		100	100			8	(8)	(100,00)	100
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares		380	380			32	(32)	(100,00)	380
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									

Other assets	**-**	**3 246**	**3 246**	**-**	**-**	**271**	**(271)**	**(100,00)**	**3 246**
Operational Buildings	-	3 246	3 246	-	-	271	(271)	(100,00)	3 246
Municipal Offices		3 246	3 246			271	(271)	(100,00)	3 246
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	**-**	**7 541**	**7 541**	**429**	**429**	**628**	**(200)**	**(31,76)**	**7 541**
Servitudes									
Licences and Rights	-	7 541	7 541	429	429	628	(200)	(31,76)	7 541
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications		7 541	7 541	429	429	628	(200)	(31,76)	7 541
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	50	50	-	-	4	(4)	(100,00)	50
Computer Equipment		50	50			4	(4)	(100,00)	50
Furniture and Office Equipment	-	700	700	-	-	58	(58)	(100,00)	700
Furniture and Office Equipment		700	700			58	(58)	(100,00)	700
Machinery and Equipment	-	200	200	-	-	17	(17)	(100,00)	200
Machinery and Equipment		200	200			17	(17)	(100,00)	200
Transport Assets	-	2 968	2 968	363	363	247	116	46,87	2 968
Transport Assets		2 968	2 968	363	363	247	116	46,87	2 968
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	**-**	**45 004**	**45 004**	**1 680**	**1 680**	**3 750**	**(2 070)**	**(55,19)**	**45 004**

Depreciation by Asset Class

Northern Cape: Gamagara (NC453) - Table SC13d Monthly Budget Statement - Depreciation by Asset Class (All) for period ending (M01) 31 July 2025

Description	2024/25	2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	**-**	**38 995**	**38 995**	**3 387**	**3 387**	**3 250**	**138**	**4,24**	**38 995**
Roads Infrastructure	-	10 678	10 678	830	830	890	(60)	(6,77)	10 678
Roads									
Road Structures		10 678	10 678	830	830	890	(60)	(6,77)	10 678
Road Furniture									
Capital Spares									
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection									
Storm water Conveyance									
Attenuation									
Electrical Infrastructure	-	8 013	8 013	576	576	668	(92)	(13,72)	8 013
Power Plants									
HV Substations									
HV Switching Station									
HV Transmission Conductors									
MV Substations		17	17			1	(1)	(100,00)	17
MV Switching Stations									
MV Networks		17	17			1	(1)	(100,00)	17
LV Networks		7 980	7 980	576	576	665	(89)	(13,35)	7 980
Capital Spares									
Water Supply Infrastructure	-	11 560	11 560	919	919	963	(44)	(4,59)	11 560
Dams and Weirs									
Boreholes									
Reservoirs		76	76			6	(6)	(100,00)	76
Pump Stations		4	4			0	(0)	(100,00)	4
Water Treatment Works									
Bulk Mains									
Distribution		11 479	11 479	919	919	957	(38)	(3,93)	11 479
Distribution Points									
PRV Stations									
Capital Spares									
Sanitation Infrastructure	-	8 745	8 745	1 063	1 063	729	334	45,83	8 745
Pump Station									
Reticulation		8 745	8 745	1 063	1 063	729	334	45,83	8 745
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									
Community Assets	**-**	**4 454**	**4 454**	**384**	**384**	**371**	**13**	**3,54**	**4 454**
Community Facilities	-	4 454	4 454	384	384	371	13	3,54	4 454
Halls		4 454	4 454	384	384	371	13	3,54	4 454
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									

Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	**5 200**	**5 200**	**283**	**283**	**433**	**(151)**	**(34,73)**	**5 200**
Operational Buildings	-	5 200	5 200	283	283	433	(151)	(34,73)	5 200
Municipal Offices		5 200	5 200	283	283	433	(151)	(34,73)	5 200
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	1 108	1 108	51	51	92	(42)	(45,10)	1 108
Computer Equipment		1 108	1 108	51	51	92	(42)	(45,10)	1 108
Furniture and Office Equipment	-	1 214	1 214	23	23	101	(78)	(77,23)	1 214
Furniture and Office Equipment		1 214	1 214	23	23	101	(78)	(77,23)	1 214
Machinery and Equipment	-	1 152	1 152	17	17	96	(79)	(82,53)	1 152
Machinery and Equipment		1 152	1 152	17	17	96	(79)	(82,53)	1 152
Transport Assets	-	2 300	2 300	257	257	192	65	33,85	2 300
Transport Assets		2 300	2 300	257	257	192	65	33,85	2 300
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	**-**	**54 423**	**54 423**	**4 402**	**4 402**	**4 535**	**(134)**	**(2,95)**	**54 423**

Capital Expenditure on Upgrading of Existing Assets

GAMAGARA MUNICIPALITY

❖

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

❖

Northern Cape: Gamagara (NC453) - Table SC13e Monthly Budget Statement - Capital Expenditure on Upgrading of existing assets by Asset Class (All) for period ending (M01) 31

Description		2024/25	2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Capital Expenditure on Upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**-**	**25 618**	**25 618**	**3 140**	**3 140**	**2 135**	**1 006**	**47,10**	**25 618**
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	10 053	10 053	-	-	838	(838)	(100,00)	10 053
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares			10 053	10 053			838	(838)	(100,00)	10 053
Water Supply Infrastructure		-	10 392	10 392	-	-	866	(866)	(100,00)	10 392
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains			10 392	10 392			866	(866)	(100,00)	10 392
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	5 173	5 173	3 140	3 140	431	2 709	628,51	5 173
Pump Station										
Reticulation										
Waste Water Treatment Works			5 173	5 173	3 140	3 140	431	2 709	628,51	5 173
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

GAMAGARA MUNICIPALITY

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

Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Créches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
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		-	25 618	25 618	3 140	3 140	2 135	1 006	47,10	25 618

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

16.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2

Annexure A2 - Monthly

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Select Assessor

Certificate of Compliance: Municipal Debt Relief Conditions for Application

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

I, name and surname of HOD, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Condition	6,3 + 6,12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):		
1	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- refer condition 6.12 .2*	Yes	Yes, please refer to attached Pop
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gupoadportal.treasury.gov.za?	Yes	
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	Yes they do reconcile as payments are made out of the system
4	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.*	Yes	Yes, please refer to attached Pop
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gupoadportal.treasury.gov.za?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
	6.4	Compliance with a funded MTREF – *(choose from drop down list the MTREF assessed)*	Select	

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 July the Municipality had **88%** compliance status for May 2025 as well.

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

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

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

Monthly Performance Report

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

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

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 to eradicate the challenges raised below.

Northern Cape Provincial Government

NCPT

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

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

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

Enquiries: Joseph Mekgwe
Dipatlisiso:
Imibuzo:
Navrae:

Date: 26 June 2025
Leshupelo:
Umhla:
Datum:

Reference: #Debt Relief M18
Tshupelo:
Tsalathiso:
Verwysings:

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 MAY 2025

Dear Ms. Gaarekwe

The Provincial Treasury conducted a comprehensive evaluation of Gamagara Local Municipality's compliance with the conditions of its debt relief programme in May 2025, which results into the seventeenth month of its second 12-month cycle that began on 1 December 2023. This assessment is essential to ensure the municipality is on track to meet the required conditions for sustained debt relief and long-term financial stability. The evaluation identified several achievements, including effective budgetary controls, improved financial reporting, and some progress in governance practices, underscoring the municipality's commitment to reform. However, it also highlighted areas requiring improvement, particularly in expenditure management, which still needs refinement to fully align with the programme's objectives. Addressing these areas is crucial to bolstering financial resilience and meeting the overall goals of the debt relief initiative.

A major concern in the evaluation was the municipality's poor collection rate and rising debtor balances, which indicate significant revenue management challenges. The collection rate report reveals that in May is below the target of 85%. The rising debtors suggest that the council-approved credit control and debt collection policy is not being enforced effectively, putting the municipality's revenue base at risk and jeopardizing its ability to fulfil financial obligations. Without rigorous application of these policies, Gamagara Local Municipality faces potential setbacks in achieving the financial targets required for compliance with the debt relief programme.

As the municipality will complete its first compliance cycle in May 2025, Gamagara Local Municipality stands to benefit from a one-third debt write-off, provided it meets all programme conditions, including those outlined in MFMA Circular 124 (Conditions 6.1 to 6.14) and specific requirements in the debt relief approval letter. Moving forward, Provincial Treasury will continue to monitor the municipality's performance and offer necessary support to address remaining challenges. Immediate corrective action, particularly in

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enforcing credit control and debt collection, is imperative to help Gamagara Local Municipality secure the anticipated debt write-off and achieve long-term financial stability. The Treasury remains committed to working collaboratively with the municipality to ensure the programme's success and the municipality's financial sustainability. The Northern Cape Provincial Treasury has monitored and assessed the municipality's compliance with all the debt relief conditions during May 2025 and the following challenges and / or non-compliance is noted:

Condition 6.1 – Municipal non-compliance

In terms of the National Treasury (NT) approval, the municipality must comply with conditions 6.1 – 6.14 of MFMA Circular 124 read together with the additional conditions specific to the municipality set-out in its National Treasury debt relief approval letter. From the Provincial Treasury's assessment, the municipality achieved an **95%** average compliance with the MFMA Circular 124 conditions during May 2025 – refer the performance sheet in the table below that shows the municipality's overall relief compliance performance across the months of its debt relief cycle. Considering the municipality's overall debt relief performance since 01 December 2023, and that the conditions carry

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 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 **82%** (Including advanced payments). This calculation was contingent upon May Billing with its ensuing collection rate realized in the subsequent Month of July. From subsequent months, the Municipality will be reviewing the Split of advanced payments to incorporate it into ***MFMA Budget Circular 128 Annexure D template*** to align correctly with our internal records, as advanced payments also stem from the collection of service charges revenue coupled with property rates.

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

Province	Demarcation Code	Municipality
Northern Cape	NC453	Gamagara

Average collection rate (MFMA Circular 124 condition 6.7)

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

Collection Rate Assessment

Notes	Total Aggregate Collection	12.June - Reporting for May in June				Click to view/close months	Summary - Quarter 4				Q1
		Billing For May	Collection in June	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1	1.Collection for whole demarcation	44,589,122	(20,879,926)	65,469,048	-47%		127,787,196	(54,990,857)	182,778,053	-43%	-43%
2	2.Collection excl Eskom supplied areas	44,589,122	(20,879,926)	65,469,048	-47%		127,787,196	(54,990,857)	182,778,053	-43%	-43%
3	3.Collection: **Property Rates**	14,677,819	(8,417,973)	23,095,793	-57%		44,180,143	(22,095,718)	66,275,861	-50%	-50%
4	4.Total average collection: **Electricity** (Municipal supplied areas)	8,059,549	(4,798,769)	12,858,319	-60%		25,309,817	(16,648,401)	41,958,219	-66%	-66%
5	5.Total average collection: **Water**	7,823,914	(3,926,313)	11,750,227	-50%		16,200,110	(6,211,572)	22,411,681	-38%	-38%
6	6.Total average collection: **Wastewater**	4,133,122	(1,487,131)	5,620,254	-36%		12,419,869	(4,078,558)	16,498,427	-33%	-33%
7	7.Total average collection: **Refuse**	4,527,075	(1,657,218)	6,184,293	-37%		13,521,110	(4,588,385)	18,109,494	-34%	-34%
8	8. 7.Total average collection: **Interest**	5,367,642	(592,521)	5,960,163	-11%		16,156,148	(1,368,223)	17,524,371	-8%	-8%

Complete This Section — **Quarter 4 Performance Per Ward**

Services	12.June									Q4
	Billing For May	Collection in June	Rand Value of Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
Property Rates Tax	14,677,819	(8,417,973)	23,095,793	-57%		44,180,143	(22,095,718)	66,275,861	-50%	-50%
Electricity	8,059,549	(4,798,769)	12,858,319	-60%		25,309,817	(16,648,401)	41,958,219	-66%	-66%
Water	7,823,914	(3,926,313)	11,750,227	-50%		16,200,110	(6,211,572)	22,411,681	-38%	-38%
Refuse	4,527,075	(1,657,218)	6,184,293	-37%		13,521,110	(4,588,385)	18,109,494	-34%	-34%
Waste Water	4,133,122	(1,487,131)	5,620,254	-36%		12,419,869	(4,078,558)	16,498,427	-33%	-33%
Interest	5,367,642	(592,521)	5,960,163	-11%		16,156,148	(1,368,223)	17,524,371	-8%	-8%

Report on Progress on the Funding Plan

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

FOCUS AREA	KEY DELIVERABLE OBJECTIVES	ACTIVITIES	RESPONSIBLE DEPARTMENT/ OFFICIAL	TIME FRAME		OUTCOME	STATUS JUNE ACHIEVED/NOT ACHIEVED
Water & Electricity	Perform Meter Audits for detection and reduction of meter tampering Replacement of faulty meters Reduce water leakages Accurate meter readings Meter audits Strengthen security on water and electrical infrastructure Increase frequency of meter readings	1. Acquire a customised system to monitor water consumption and sales to identify tampering (incorporate use of technology, user departments) 2. Include meter verification as part of meter reading contract, to be performed on a quarterly basis and ensure integration of meter verification information on the financial system. Conduct meter auditing bi-annually by EPWP (discuss when PWBS is present, to include meter audit/verification on the business plan). 3. Issue fines for tampering with meters by customers and identify consumers who have not come in to make arrangements once their electricity has been cut-off. Inclusion of fines on financial system when incurred, technical to provide fine schedule (register) on a monthly basis. 4. Tampering/ Bypassing of meters to be identified by Technical unit and information to be provided to the Legal unit to open police case against consumers who tamper with the meters. 5. Improve on turnaround time that it takes to fix leaks and	1. Mr. S Letshabo 2. Mr. G Kannemeyer & Mr. P Kekana & Mr. Letshabo 3. Mr. Estavao, Mr. Kekana, Mr. Letshabo & Ms. Taljaard 4. Mr. Ositang & Mr. Letebele	1. July 2023 2. June 2024 3. As and when 4. As and when		1. Identify, track, monitor and mitigate water & electricity consumption in order to reduce distribution losses which will increase revenue 2. Ensure accuracy and completeness of revenue 3 & 4. Deter consumers from tampering/bypassing meters and reduce revenue/distributi	1. Water & Electricity meters: 1732 audits were conducted in Kathu, Dibeng & Olifantshoek at the end of December 2024 as part of verification process. During this audit process, a significant number of illegal connections and dysfunctional water meters were identified mostly in Dibeng and Olifantshoek areas. 2. A number of dysfuctional water meters in Dibeng were replaced and this work will continue as more budget becomes available. (Revenue department) 1. Umfa is appointed to investigate , repair and replace faulty meters . We expect the report from UMFA on the 28 February 2025. Equalizer prepaid vending is also appointed and will assist in data cleansing by mapping prepaid and convention meters to the valuation roll to investigate what is happening on the ground. 2.Umfa is appointed to investigate , repair and replace faulty meters . We expect the report from UMFA on the 28 February 2025. Equalizer prepaid vending is also appointed and will assist in data cleansing by mapping prepaid and convention meters to the valuation roll to investigate what is happening on the ground 3. Meeting will be arranged with Phoenix to discuss the creation of line item for fines.
	Ensure incremental increase in cash flow as follows: Year 1- Reduce water losses and increase pre-paid billing figures. Year 2- Increase collection efforts of outstanding business and residential debtors. Year 3 - Limit costs through managing overtime and consultants costs	1. Monthly monitor and analyse pre-paid data and water losses data. Spot checks to identify bypassed meters. 2. Obtain and analyse the debtors ageing and payment trends on a monthly basis, reporting payments per ward. 3. Monitor cash flow projections. 4. Review indigents register and remove customers who do not qualify as indigents.	Municipal Manager/All HOD`s	01-Jul-23	30-Jun-24	Funded Budget with postive cash flows.	1. Not done 2. Debtors ageing is analysed especially when we perform the cut-offs and collection rate per ward cannot be done as the system is not set up per ward 3.Cashflow analysis is 50% done 4. 4.1 Indigent register for 2024/2025 was compared to physical documets 4.2 Completeness of applications were investigated and we found some missing documents and its still under review. Some applicants with more than one stand were registered as indigents and we verified ownership on TGIS and those of more that one stand are in the process of deregistered.

Property Rates	Reconcile General valuation roll and supplementary valuation rolls to the system valuation roll	Obtain deeds data from Registrar of deeds for all approved land parcels and reconcile to the General valuation roll and the system valuation roll	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		The meeting will be held on the 10th of February 2025, to discuss the issue of deeds dump that was supposd to be reconciled with the valuation roll. It iwill be expensive for the municipality to get deeds information.
		Reconcile the values of properties in the system to supplementary valuation rolls and ensure they are aligned to enable correct application of tarrifs on correct values	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		The values on the supplementary and General Valuation balances with the system valuation roll and the categories are also balancing. The tariffs as appproved by Council are also correct on the billing system, the investigation is still on tariffs codes to check if the are linked to the correct categories.
	Zoning or category changes	List of zoning/category change to be provided to the Revenue unit by the Development & Town Planning Department (Ms. Rapelang), to ensure that the correct tariffs are charged to properties.	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		(Revenue department)The email was sent on the 06th February 2025 to remind Development and Town planning. All list of zoning/category for Kathu, Mapoteng, Dibeng and Olifantshoek was submitted to the CFO.
	Customer query resolution	Queries received from customers to be reviewed and resolved in collaboration with the valuers	Municipal Manager/All HOD`s	01-Jul-23	Ongoing		All queries were dealt with in collaboration with valuers , only three(3) properties their values were captured incorrectly. The customers indicated that they came to object and were told not to. Finance Department will write an item to Council to write off .
	Consumer awareness on payment/purchase of	1 Create awareness amongst customer about various options for water and	Municipal Manager/All				

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

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

16.4.2 Monthly - Restriction of Free Basic Services to Indigent Households

ANNEXURE C

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

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

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

Description	Ref	As Per Debt Relief Application	2024/25			2025											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water : (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling		754,560	754,560	754,560													
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min.service level)	2																
Indigent HH's with other water supply (at least min.service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		754,560	754,560	754,560	–	–	–	–	–	–	–	–	–	–	–	–	–
Indigent HH's using public tap (< min.service level)	3																
Indigent HH's with other water supply (< min.service level)	4					543	1,223	1,689	1,741	1,818	1,840	1,840	1,840	1,840	1,840	1,840	1,840
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	543	1,223	1,689	1,741	1,818	1,840	1,840	1,840	1,840	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	1,840	1,840	1,840
Energy : (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least min.service level)						543	1,223	1,689	1,741	1,818	1,840	1,840	1,840	1,840	1,840	1,840	1,840
Indigent HH's with Electricity - prepaid (min.service level)						–											
Total no. of indigent HH's receiving Minimum Service Level and Above sub-total		–	–	–	–	543	1,223	1,689	1,741	1,818	1,840	1,840	1,840	1,840	1,840	1,840	1,840
Indigent HH's with Electricity (< min.service level)						–											
Indigent HH's with Electricity - prepaid (< min. service level)						–											
Indigent HH's with other energy sources						–											
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	–	–	–	–	543	1,223	1,689	1,741	1,818	1,840	1,840	1,840	1,840	1,840	1,840	1,840
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity						543	1,223	1,689	1,741	1,818	1,840	1,840	1,840	1,840	1,840	1,840	1,840
Number of Indigent HH's with conventional metered Electricity																	
Number of Indigent HH's NOT metered currently - Electricity						–											
Number of indigent HH's with other energy sources - No metering		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	12	–	–	–	–	543	1,223	1,689	1,741	1,818	1,840	1,840	1,840	1,840	1,840	1,840	1,840
Status of unlimited supply of Electricity :																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT *physcally restricting Electricity to the national free basic limit of 50kwh per \household per month*						–											
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13					–											
Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7																
Water (6 kilolitres per household per month)						543	1,223	1,689	1,741	1,818	1,840	1,840	1,840	1,840	1,840	1,840	1,840
Electricity/other energy (50kwh per household per month)						543	1,223	1,689	1,741	1,818	1,840	1,840	1,840	1,840	1,840	1,840	1,840
Total cost of FBS Water and Electricity provided to ALL Households	8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)						15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	#####
Water (kilolitres per household per month)						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
Sanitation (Rand per household per month)						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
Refuse (average litres per week)						1	1	1	1	1	1	1	1	1	1	1	1
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category : Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	14(a)					15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	#####
PSI Category : Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA)																	
Water (in excess of 6 kilolitres per indigent household per month)	15					265	265	265	265	265	265	265	265	265	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
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
Refuse (in excess of one removal a week for indigent households)						343	343	343	343	343	343	343	343	343	343	343	343
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		–	–	–	–	16,045	16,047	16,047	16,047	16,047	16,047	16,047	16,047	16,047	16,047	16,047	#####

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

Property Rates Reconciliation

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

Reconciliation Overview

High Level Reconciliation

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

Detailed Reconciliation

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

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

Eskom

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

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

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

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

YOUR ACCOUNT NO	9296092982
SECURITY HELD	4522842.13
BILLING DATE	2025-08-02
TAX INVOICE NO	929712533874
ACCOUNT MONTH	JULY 2025
CURRENT DUE DATE	2025-09-01
VAT REG NO	4040120927

Eskom

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

NORTH WESTERN REGION
PRIVATE BAG X16 Westville 3630

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

TAX INVOICE

E-MAIL: creditors@gamagara.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	1,829.31
TRANSMISSION NETWORK CAPACITY		R	353,090.00
DIST. NETWORK CAPACITY CHARGE		R	1,238,495.00
NETWORK DEMAND CHARGE		R	535,393.52
ANCILLARY SERVICE (ALL)		R	34,797.44
GENERATOR CAPACITY CHARGE		R	258,285.00
LEGACY CHARGE (ALL)		R	1,965,184.91
ENERGY CHARGE (OFF)	3,308,224.00	R	3,778,322.64
ENERGY CHARGE (PEAK)	1,816,907.00	R	12,448,538.31
ENERGY CHARGE (STD)	3,574,227.00	R	6,122,650.85
SERVICE CHARGE		R	18,750.66
ELECTRIFICATION AND RURAL SUBS (ALL)		R	436,707.77
TOTAL CHARGES FOR BILLING PERIOD		R	**27,192,045.41**

ACCOUNT SUMMARY FOR JULY 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-08-04)	R	704,585,799.06
PAYMENT(S) RECEIVED	Cash - 2025-07-08	R	-24,309,138.23
TOTAL CHARGES FOR BILLING PERIOD		R	27,192,045.41
ADJUSTMENTS	(Summary - See attachment for details)	R	2,668,509.51
VAT RAISED ON ITEMS AT 15%		R	4,078,806.81

CURRENT	TOTAL DUE	R	714,216,022.56
33,939,361.73			

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
628,340,375.96	19,849,343.46	0.00	32,086,941.41

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

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

unipay 7100 10 0010

272157001 9296092982 7

>>>>>>> 9207 2929 6092 9820

PayIT

easypay

TOTAL AMOUNT DUE
714,216,022.56

To date the Municipality owes ESKOM a total of R**714 Million.**

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 finalization 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 JULY 2025.

NC	John Taolo Gaetsewe	Gamagara	NC453

Tariff Assessments for the MTREF Period

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

Municipal Manager's Quality Certificate

Quality Certificate

I, 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 July 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 11 August 2025

RECOMMENDATIONS

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

1. The monthly budget statement for the period ended **31 JULY 2025** be noted.
2. To continually enforce credit control monthly 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 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.