GAMAGARA LOCAL MUNICIPALITY

NC453

MONTHLY MFMA S71 REPORT

SEPTEMBER 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	**Tumelo Maamogwe**
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 SEPTEMBER 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 September 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

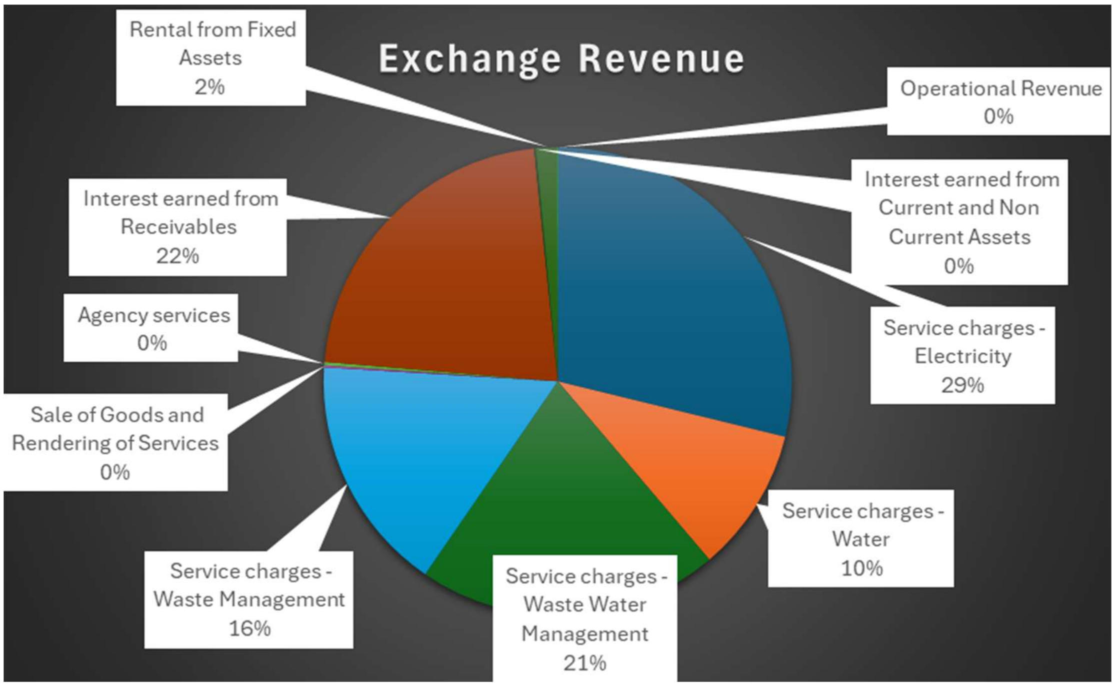
The total original revenue budget is allocated an amount of **R 814 million** for the 2025/26 financial year. For the period ending 31 September 2025, a total of **R171 million** or **21%** of the total budget has been recognized. This translates to **85%** of the Year -to-date budget. The revenue recognized is less than the year-to-date budget revenue by **R31.8 million** or **16%**. R19.4 million was billed for service charges for September 2025. The highest contributor to the municipality's revenue is Electricity at **R7 million** followed by Property Rates at **R5.7 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. The total service charges year-to-date actual billing and year-to-date Budgeted revenue of **R71 million** and **R109 million** respectively.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		237,444	266,125	–	7,093	38,642	66,531	(27,889)	-42%	266,125
Service charges - Water		53,816	70,329	–	2,456	7,399	17,582	(10,184)	-58%	70,329
Service charges - Waste Water Management		42,671	52,201	–	5,119	13,110	13,050	60	0%	52,201
Service charges - Waste management		38,685	49,336	–	4,031	11,943	12,334	(391)	-3%	49,336
Sale of Goods and Rendering of Services		(17,440)	9,820	–	34	48	2,455	(2,407)	-98%	9,820
Agency services		432	479	–	57	141	120	21	17%	479
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		40,921	36,925	–	5,430	16,140	9,231	6,909	75%	36,925
Interest from Current and Non Current Assets		500	527	–	29	113	132	(19)	-15%	527
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2,528	2,112	–	349	1,090	528	562	106%	2,112
Licence and permits		27	60	–	–	–	15	(15)	-100%	60
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		1,584	21,379	–	20	42	5,345	(5,303)	-99%	21,379
Non-Exchange Revenue								–		
Property rates		160,339	189,924	–	5,716	46,531	47,481	(950)	-2%	189,924
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1,876	961	–	2	43	240	(197)	-82%	961
Licence and permits		1,656	1,541	–	121	348	385	(38)	-10%	1,541
Transfers and subsidies - Operational		146,603	76,741	–	1,460	32,131	19,185	12,946	67%	76,741
Interest		22,396	21,393	–	–	–	5,348	(5,348)	-100%	21,393
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		540	488	–	1,372	4,076	122	3,954	3239%	488
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	14,351	–	–	–	3,588	(3,588)	-100%	14,351
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**734,581**	**814,694**	–	**33,289**	**171,796**	**203,674**	**(31,878)**	**-16%**	**814,694**

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



EXCHANGE REVENUE

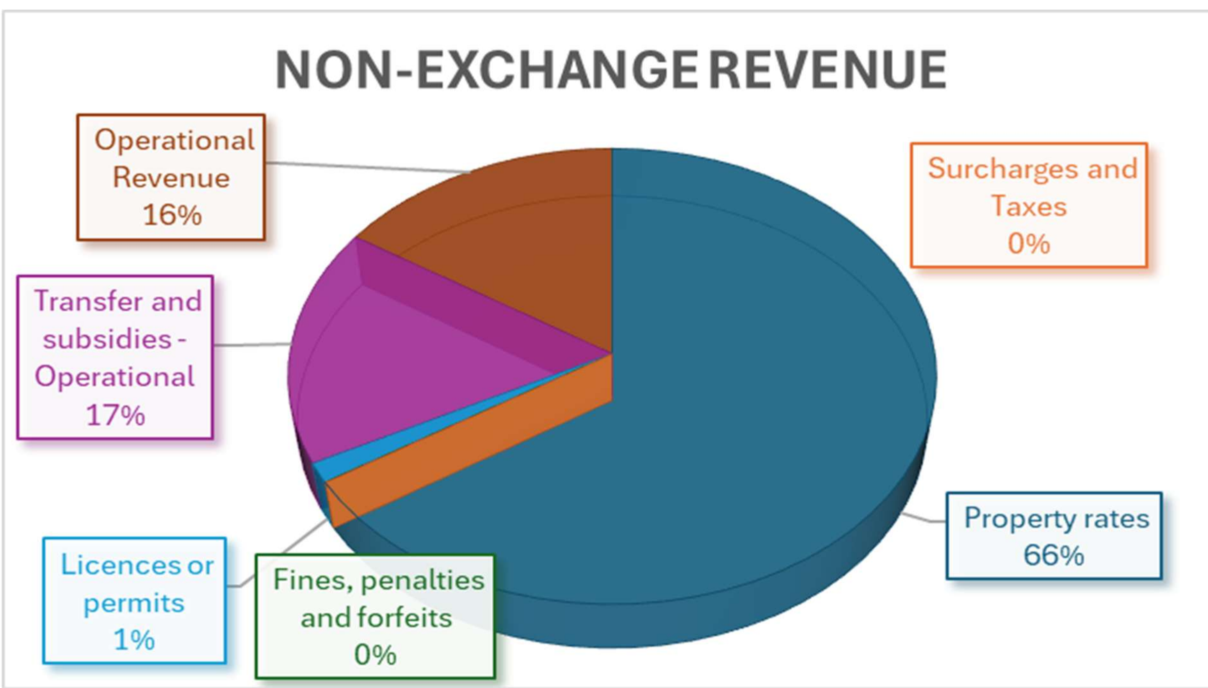
EXCHANGE REVENUE (REVENUE BY SOURCE)	AMOUNT	% OF TOTAL REVENUE
Service charges - Electricity	7,093,000,00	21,31%
Service charges - Water	2,456,000,00	7,38%
Service charges - Waste Water Management	5,119,000,00	15,38%
Service charges - Waste Management	4,031,000,00	12,11%
Sale of Goods and Rendering of Services	34,000,00	0,10%
Agency services	57,000,00	0,17%
Interest		0,00%
Interest earned from Receivables	5,430,000,00	16,31%
Interest earned from Current and Non Current Assets	29,000,00	0,09%
Dividends		0,00%
Rent on Land		0,00%
Rental from Fixed Assets	349,000,00	1,05%
Licence and permits		0,00%
Special rating levies		0,00%
Operational Revenue	20,000,00	0,06%

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 September.

NON-EXCHANGE REVENUE



NON EXCHANGE REVENUE (REVNUE BY SOURCE)	AMOUNT	% OF TOTAL REVENUE
Property rates	5,716,000,00	17,17%
Surcharges and Taxes	.	.
Fines, penalties and forfeits	2,000,00	0,01%
Licences or permits	121,000,00	0,36%
Transfer and subsidies - Operational	1,460,000,00	4,39%
Interest		0,00%
Fuel Levy		0,00%
Operational Revenue	1,372,000,00	4,12%

` 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 **17.17%%** of total revenue billed for the Month of September.

Property rates were the largest billed non-exchange revenue source,. Transfers and subsidies amounted to **R1.4million.** The consumer payments are allocated to their respective accounts in accordance with the priority list. Reconciliations between the billing sub-module and the General ledger are carried out on a monthly basis to ascertain completeness and accuracy in the General Ledger

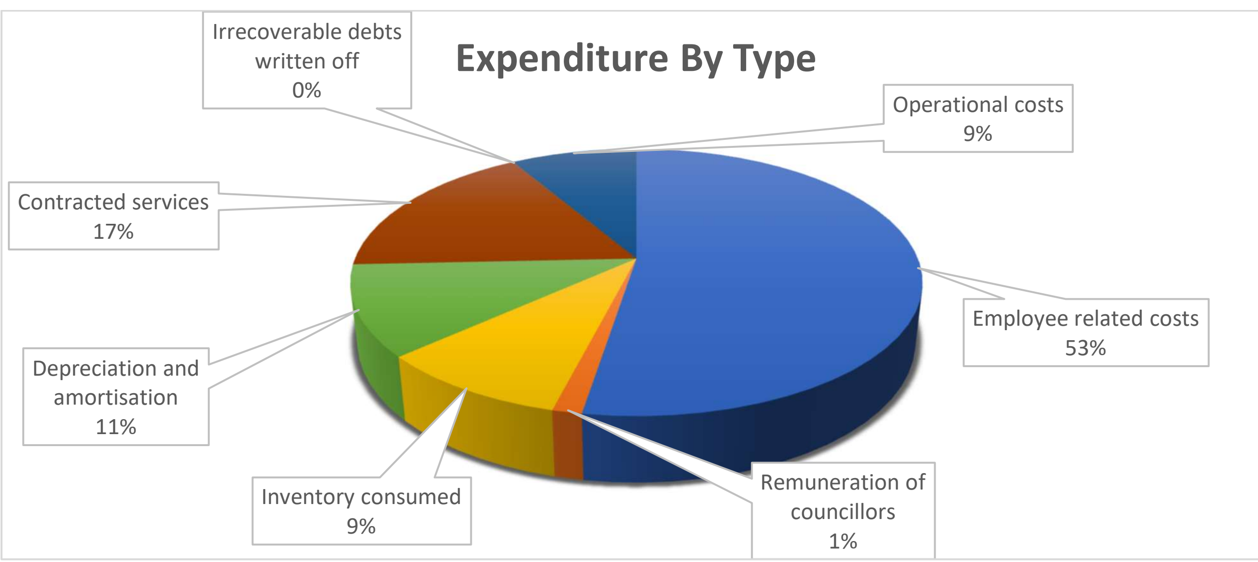
Operating Expenditure Budget

The total expenditure for the current year is **R 808 million**. To date, the total amount spent on the operating budget is **R151.9 million** or **18.8%** 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 **R21million** of total expenditure incurred. See below table for details of the operating expenditure.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Expenditure By Type										
Employee related costs		259,183	264,049	–	21,060	63,075	66,012	(2,937)	-4%	264,049
Remuneration of councillors		6,920	6,848	–	570	1,709	1,712	(3)	0%	6,848
Bulk purchases - electricity		197,949	191,095	–	–	27,192	47,774	(20,582)	-43%	191,095
Inventory consumed		17,289	19,385	–	3,747	5,845	4,846	999	21%	19,385
Debt impairment		18,612	48,572	–	–	–	12,143	(12,143)	-100%	48,572
Depreciation and amortisation		60,842	54,423	–	4,402	13,205	13,606	(401)	-3%	54,423
Interest		81,302	27,859	–	–	2,669	6,965	(4,296)	-62%	27,859
Contracted services		110,114	85,154	–	6,904	25,687	21,288	4,398	21%	85,154
Transfers and subsidies		51	24	–	–	–	6	(6)	-100%	24
Irrecoverable debts written off		29,016	21,723	–	9	10	5,431	(5,421)	-100%	21,723
Operational costs		105,062	88,532	–	3,385	12,512	22,133	(9,621)	-43%	88,532
Losses on Disposal of Assets		1,698	–	–	–	–	–	–		–
Other Losses		(8,695)	671	–	–	–	168	(168)	-100%	671
Total Expenditure		**879,342**	**808,337**	**–**	**40,075**	**151,904**	**202,083**	**(50,180)**	**-25%**	**808,337**

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



EXPENDITURE BY TYPE	AMOUNT	% OF TOTAL EXPENDITURE
Employee related costs	R 21,060,000,00	52,55%
Remuneration of councillors	R 570,000,00	1,42%
Bulk purchases - electricity		0,00%
Inventory consumed	R 3,747,000,00	9,35%
Debt impairment		0,00%
Depreciation and amortisation	R 4,402,000,00	10,98%
Interest		0,00%
Contracted services	R 6,904,000,00	17,23%
Transfers and subsidies		0,00%
Irrecoverable debts written off	R 9,000,00	0,02%
Operational costs	R 3,385,000,00	8,45%

Capital Revenue Budget

The capital Revenue Budget, as per the DoRA of the financial year 2025/26, is **R23 951 000**. To date the municipality has received ***R18 492 000***. Total outstanding / stopped allocations amount to **R nil.**

See below tables for details.

Grant register
July 2025- June 2026 Sep-25

	Grants	Roll over of Grants (approved/ denied)	Total roll over approved	Amount as per DoRA OR Provisional Gazatte 2025/26 OR Adjusted DoRA	Amount Received to Date	Stopping of funds/Withheld	Outstanding Receipts 2025/2026	Amount spent September 2025	Cumalative Spent 2025/2026	
3	MIG	Denied		13,559,000,00	13,296,000,00			843,796,57	12,275,850,95	1,020,149,05
4	EEDSM	Denied		-				.		-
5	INEP			-				.		-
6	WSIG	Approved		10,392,000,00	5,196,000,00			4,019,835,10	4,019,835,10	2,614,372,05

Capital Expenditure

The table above also indicates capital expenditure budget per capital grant source. To date the municipality has spent **92% or R12 275 850.95** on Municipal Infrastructure Grant (MIG).

Capital expenditure on Water Service Infrastructure (WSIG) and INEP is ***77%*** Spent. Capital expenditure will increase as the Municipality continues to implement the game changers, such as adhering to Supply Chain Processes.

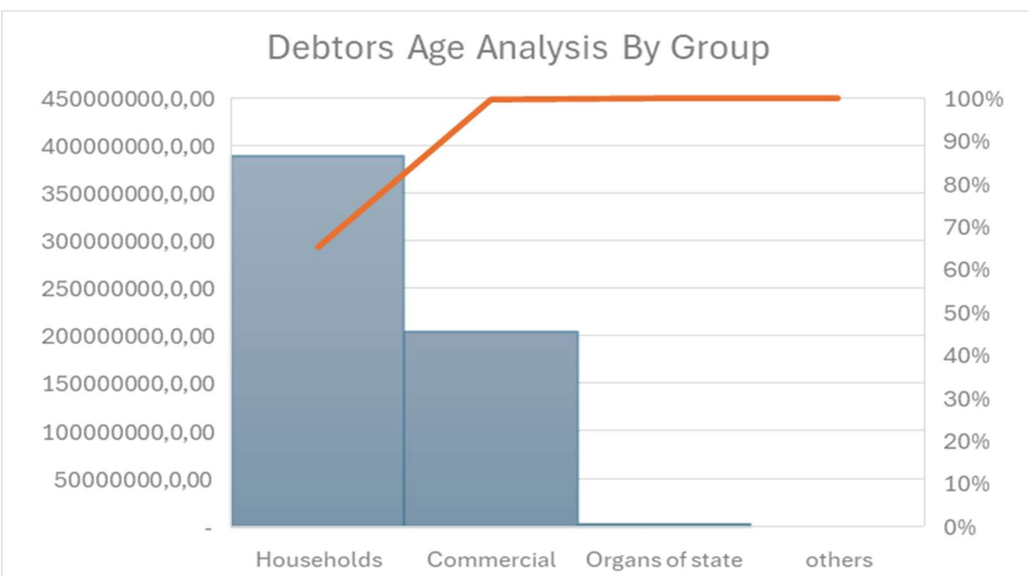
Debtors Ageing

The total receivables balance or debtors book as at the end of September 2025 amounts to **R596 million** with most of the debt being owed by households at **R388 million** or **65%** of the total Debtors. Organs of State and Commercial at **0.5%** and **34%** respectively. Other debtors only account for **less than 0.01%** of the outstanding debt. Debtors balance decreased by **R93 Million** in comparison with the previous month (August – R690 Million)

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 - September

Description	NT Code	Budget Year 2025/26											
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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,744	2,660	1,829	1,874	1,068	832	950	57,669	70,627	62,393	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,828	8,939	4,639	5,702	2,578	2,298	2,169	111,127	145,280	123,874	(5)	–
Receivables from Non-exchange Transactions - Property Rates	1400	12,762	6,750	9,023	3,189	2,830	2,217	2,652	91,006	130,430	101,895	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	5,474	3,584	2,168	2,475	2,371	1,389	1,287	42,091	60,839	49,613	–	–
Receivables from Exchange Transactions - Waste Management	1600	4,292	3,259	2,145	2,619	1,418	1,344	1,240	66,438	82,754	73,058	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	5,461	5,406	5,251	5,571	5,395	5,048	4,942	159,912	196,985	180,867	(4)	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	235	247	493	192	95	96	196	3,980	5,534	4,558	–	–
Total By Income Source	**2000**	**39,796**	**30,846**	**25,549**	**21,622**	**15,754**	**13,224**	**13,435**	**532,222**	**692,449**	**596,257**	**(9)**	–
2024/25 - totals only		–	–	–	–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,046	2,820	2,583	2,398	64	13	12	239	11,174	2,725	–	–
Commercial	2300	18,653	14,771	11,246	5,960	5,464	4,955	4,267	184,306	249,621	204,951	(3)	–
Households	2400	18,098	13,255	11,720	13,264	10,227	8,257	9,156	347,677	431,654	388,581	(5)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**39,796**	**30,846**	**25,549**	**21,622**	**15,754**	**13,224**	**13,435**	**532,222**	**692,449**	**596,257**	**(9)**	–

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



Cut off List – Top 100 Debtors

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

Below is a cut off list of top 100 debtors.

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

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

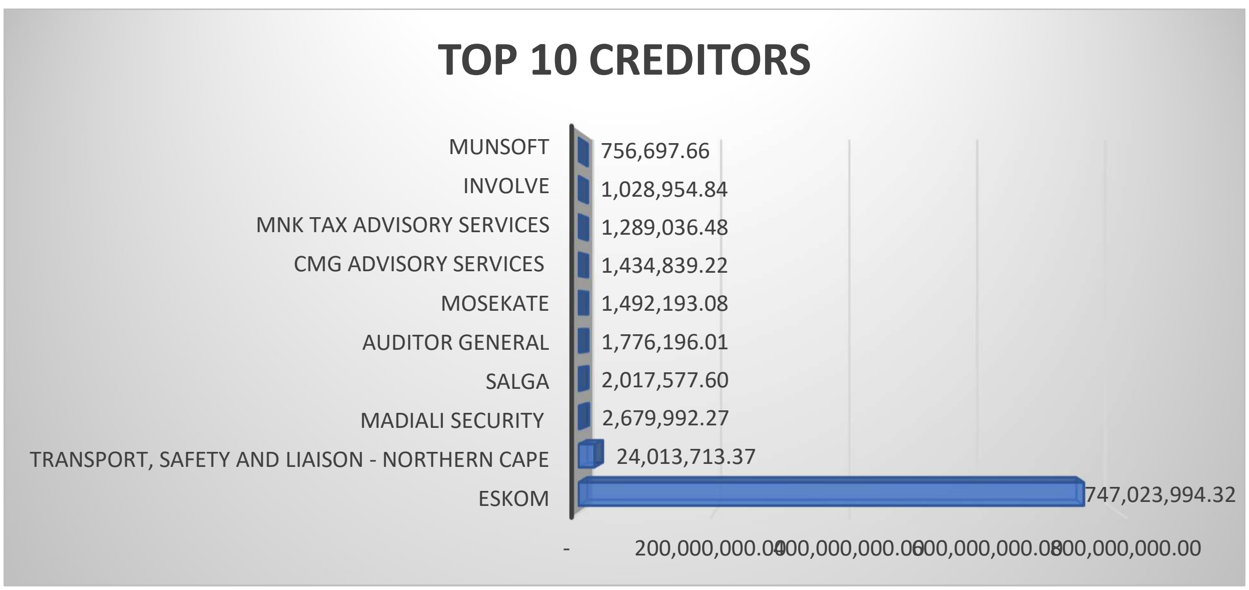
Creditors Ageing

The municipality owes Eskom a total debt of **R 747 million**. The debt was reduced by an September 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 for servicing the current account for 12 consecutive months Top ten creditors amount to **R782 Million.**

Top 10 Creditors

Top 10 Creditors - September 2025		AGING					
Supplier	**Current**	**01-30 days**	**31-60 days**	**61-90 days**	**91-120 days**	**120+ days**	**Outstanding Amount**
Eskom	21,968,464,41	31,616,305,32	R 33,939,361,73	R 32,086,941,41	R 19,615,965,48	R 607,796,955,97	R 747,023,994,32
Transport, Safety and Liaison - Northern cape	352,254,24	399,463,77	R 344,286,23	R 226,079,40	R 339,643,11	R 22,351,986,62	R 24,013,713,37
MADIALI SECURITY	2,679,992,27		R-	R-	R-	R-	R 2,679,992,27
SALGA	-	-	R 2,017,577,60	R-	R-	R-	R 2,017,577,60
Auditor General	1,317,870,47	458,325,54					R 1,776,196,01
Mosekate	440,633,54	441,001,54	R 610,558,00	R -	R -	R -	R 1,492,193,08
CMG Advisory Services	1,434,839,22		R -	R-	R-	R-	R 1,434,839,22
MNK Tax Advisory Services	1,289,036,48						R 1,289,036,48
Involve	168,457,20	683,979,41	R 58,839,41	R 58,839,41	R 58,839,41		R 1,028,954,84
MUNSOFT	118,863,44	637,834,22		R -		R -	R 756,697,66
							R 782,756,497,19



1.4 In-Year Budget Statement Tables

1.4.1 Table C1: Monthly Budget Statement Summary

Choose name from list - Table C1 Monthly Budget Statement Summary - M03 - September

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	160,339	189,924	–	5,716	46,531	47,481	(950)	-2%	189,924
Service charges	372,617	437,992	–	18,699	71,094	109,498	(38,404)	-35%	437,992
Investment revenue	500	527	–	29	113	132	(19)	-15%	527
Transfers and subsidies - Operational	146,603	76,741	–	1,460	32,131	19,185	12,946	67%	76,741
Other own revenue	54,522	109,510	–	7,385	21,927	27,377	(5,451)	-20%	109,510
Total Revenue (excluding capital transfers and contributions)	**734,581**	**814,694**	–	**33,289**	**171,796**	**203,674**	**(31,878)**	**-16%**	**814,694**
Employee costs	259,183	264,049	–	21,060	63,075	66,012	(2,937)	-4%	264,049
Remuneration of Councillors	6,920	6,848	–	570	1,709	1,712	(3)	0%	6,848
Depreciation and amortisation	60,842	54,423	–	4,402	13,205	13,606	(401)	-3%	54,423
Interest	81,302	27,859	–	–	2,669	6,965	(4,296)	-62%	27,859
Inventory consumed and bulk purchases	215,238	210,480	–	3,747	33,037	52,620	(19,583)	-37%	210,480
Transfers and subsidies	51	24	–	–	–	6	(6)	-100%	24
Other expenditure	255,807	244,653	–	10,297	38,209	61,163	(22,954)	-38%	244,653
Total Expenditure	**879,342**	**808,337**	–	**40,075**	**151,904**	**202,083**	**(50,180)**	**-25%**	**808,337**
Surplus/(Deficit)	**(144,761)**	**6,357**	–	**(6,786)**	**19,892**	**1,590**	**18,302**	**1151%**	**6,357**
Transfers and subsidies - capital (monetary allocations)	28,061	23,991	–	4,864	16,708	5,998	10,710	179%	23,991
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**(116,700)**	**30,348**	–	**(1,922)**	**36,600**	**7,588**	**29,012**	**382%**	**30,348**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(116,700)**	**30,348**	–	**(1,922)**	**36,600**	**7,588**	**29,012**	**382%**	**30,348**
Capital expenditure & funds sources									
Capital expenditure	**123,548**	**76,482**	–	**6,306**	**17,790**	**19,120**	**(1,331)**	**-7%**	**76,482**
Capital transfers recognised	68,550	23,991	–	3,316	14,622	5,998	8,624	144%	23,991
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**43,051**	**52,491**	–	**2,991**	**3,168**	**13,123**	**(9,955)**	**-76%**	**52,491**
Total sources of capital funds	**111,601**	**76,482**	–	**6,306**	**17,790**	**19,120**	**(1,331)**	**-7%**	**76,482**
Financial position									
Total current assets	12,943,005	587,317	–		52,196				587,317
Total non current assets	1,562,181	1,527,080	–		4,585				1,527,080
Total current liabilities	13,029,906	558,742	–		22,012				558,742
Total non current liabilities	461,225	386,328	–		–				386,328
Community wealth/Equity	**1,130,754**	**1,169,328**	–		**34,768**				**1,169,328**
Cash flows									
Net cash from (used) operating	(155,609)	117,410	173,178	5,107	13,447	29,353	15,907	54%	117,410
Net cash from (used) investing	–	(66,287)	(66,287)	(3,749)	(17,099)	(16,572)	528	-3%	(66,287)
Net cash from (used) financing	–	–	–	179	207	–	(207)	#DIV/0!	–
Cash/cash equivalents at the month/year end	**(141,299)**	**64,314**	**120,081**	–	**(3,446)**	**25,972**	**29,418**	**113%**	**51,123**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	39,796	30,846	25,549	21,622	15,754	13,224	13,435	532,222	692,449
Creditors Age Analysis									
Total Creditors	6,831	33,939	2,018	32,665	22,209	18,244	19,197	503,949	639,052

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 Table C2: Monthly Budget Statement – Financial Performance by Functional Classification

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**309,118**	**284,691**	–	**9,022**	**55,509**	**71,173**	(15,664)	-22%	**284,691**
Executive and council		67,134	31,357	–	349	1,090	7,839	(6,749)	-86%	31,357
Finance and administration		241,984	253,334	–	8,673	54,419	63,334	(8,914)	-14%	253,334
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**2,209**	**3,003**	–	**1**	**6,099**	**751**	5,348	712%	**3,003**
Community and social services		1,164	1,243	–	1	1	311	(310)	-100%	1,243
Sport and recreation		–	–	–	–	6,098	–	6,098	#DIV/0!	–
Public safety		–	–	–	–	–	–	–		–
Housing		1,045	1,760	–	–	–	440	(440)	-100%	1,760
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**8,115**	**8,031**	–	**177**	**488**	**2,008**	(1,519)	-76%	**8,031**
Planning and development		3,556	4,450	–	–	0	1,112	(1,112)	-100%	4,450
Road transport		4,530	3,550	–	177	488	888	(399)	-45%	3,550
Environmental protection		28	31	–	–	–	8	(8)	-100%	31
Trading services		**443,200**	**542,960**	–	**28,953**	**126,407**	**135,740**	**(9,333)**	-7%	**542,960**
Energy sources		260,690	316,776	–	8,604	72,621	79,194	(6,573)	-8%	316,776
Water management		84,776	108,737	–	9,774	18,817	27,184	(8,367)	-31%	108,737
Waste water management		48,040	57,539	–	5,701	20,550	14,385	6,165	43%	57,539
Waste management		49,694	59,908	–	4,874	14,420	14,977	(557)	-4%	59,908
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**762,642**	**838,685**	–	**38,153**	**188,504**	**209,671**	**(21,168)**	**-10%**	**838,685**
Expenditure - Functional										
Governance and administration		**254,085**	**218,203**	–	**9,987**	**37,512**	**54,550**	(17,038)	-31%	**218,203**
Executive and council		32,745	27,232	–	2,277	9,930	6,808	3,122	46%	27,232
Finance and administration		221,340	190,971	–	7,710	27,582	47,742	(20,161)	-42%	190,971
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**99,271**	**103,950**	–	**7,161**	**21,310**	**25,987**	(4,677)	-18%	**103,950**
Community and social services		60,383	61,869	–	5,100	15,232	15,467	(235)	-2%	61,869
Sport and recreation		36,334	38,489	–	1,988	5,861	9,622	(3,761)	-39%	38,489
Public safety		–	–	–	–	–	–	–		–
Housing		2,554	3,592	–	72	217	898	(681)	-76%	3,592
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**51,709**	**76,980**	–	**13,879**	**41,351**	**19,245**	22,106	115%	**76,980**
Planning and development		21,070	39,383	–	12,406	37,116	9,846	27,270	277%	39,383
Road transport		30,639	37,597	–	1,472	4,235	9,399	(5,164)	-55%	37,597
Environmental protection		–	0	–	–	–	0	(0)	-100%	0
Trading services		**474,277**	**409,205**	–	**9,048**	**51,731**	**102,301**	**(50,570)**	-49%	**409,205**
Energy sources		309,024	273,978	–	878	33,537	68,494	(34,958)	-51%	273,978
Water management		93,545	65,420	–	6,159	11,937	16,355	(4,418)	-27%	65,420
Waste water management		34,153	45,085	–	1,698	5,255	11,271	(6,016)	-53%	45,085
Waste management		37,556	24,722	–	313	1,002	6,181	(5,178)	-84%	24,722
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**879,342**	**808,337**	–	**40,075**	**151,904**	**202,083**	**(50,180)**	**-25%**	**808,337**
Surplus/ (Deficit) for the year		**(116,700)**	**30,348**	–	**(1,922)**	**36,600**	**7,588**	**29,012**	**382%**	**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 **R188 million (including capital grants revenue)** or **22%** has been recognized at end of September 2025.

Expenditure

The total expenditure budget for the 2025/26 financial year is an amount of **R 808 million** and a total of **R151 million cumulative or 18%** has been spent as at end of September 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.

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 - September

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - Budget & Treasury Office		187,494	232,052	–	8,673	54,419	58,013	(3,594)	-6.2%	232,052
Vote 2 - Corporate Services		54,490	21,282	–	–	–	5,321	(5,321)	-100.0%	21,282
Vote 3 - Community Services		54,199	63,355	–	5,052	21,007	15,839	5,168	32.6%	63,355
Vote 4 - Infrastructure Services		394,724	484,445	–	24,079	111,987	121,111	(9,124)	-7.5%	484,445
Vote 5 - Economic Dev & Town Planning		4,601	6,195	–	–	0	1,549	(1,549)	-100.0%	6,195
Vote 6 - Executive & Council		67,134	31,357	–	349	1,090	7,839	(6,749)	-86.1%	31,357
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**762,642**	**838,685**	–	**38,153**	**188,504**	**209,671**	**(21,168)**	**-10.1%**	**838,685**
Expenditure by Vote	1									
Vote 1 - Budget & Treasury Office		137,749	95,592	–	4,482	17,896	23,898	(6,001)	-25.1%	95,592
Vote 2 - Corporate Services		83,591	95,379	–	3,228	9,685	23,845	(14,159)	-59.4%	95,379
Vote 3 - Community Services		148,151	142,173	–	7,772	23,198	35,543	(12,345)	-34.7%	142,173
Vote 4 - Infrastructure Services		456,873	416,890	–	10,194	54,895	104,222	(49,327)	-47.3%	416,890
Vote 5 - Economic Dev & Town Planning		20,233	31,072	–	12,122	36,298	7,768	28,530	367.3%	31,072
Vote 6 - Executive & Council		32,745	27,232	–	2,277	9,930	6,808	3,122	45.9%	27,232
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**879,342**	**808,337**	–	**40,075**	**151,904**	**202,083**	**(50,180)**	**-24.8%**	**808,337**
Surplus/ (Deficit) for the year	2	**(116,700)**	**30,348**	–	**(1,922)**	**36,600**	**7,588**	**29,012**	**382.3%**	**30,348**

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	2024/25	Budget Year 2025/26							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
Expenditure by Vote	1									
Vote 1 - Budget & Treasury Office		137,749	95,592	–	4,482	17,896	23,898	(6,001)	-25.1%	95,592
Vote 2 - Corporate Services		83,591	95,379	–	3,228	9,685	23,845	(14,159)	-59.4%	95,379
Vote 3 - Community Services		148,151	142,173	–	7,772	23,198	35,543	(12,345)	-34.7%	142,173
Vote 4 - Infrastructure Services		456,873	416,890	–	10,194	54,895	104,222	(49,327)	-47.3%	416,890
Vote 5 - Economic Dev & Town Planning		20,233	31,072	–	12,122	36,298	7,768	28,530	367.3%	31,072
Vote 6 - Executive & Council		32,745	27,232	–	2,277	9,930	6,808	3,122	45.9%	27,232
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**879,342**	**808,337**	–	**40,075**	**151,904**	**202,083**	**(50,180)**	**-24.8%**	**808,337**

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 September 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 **74%** which translates into a total of **R17.8 million** of the final budget allocated to the directorate for the period ending September 2025. There is a **25%** 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 **41%** or **R9.6 million** of the original budget allocated to the directorate for the period ending September 2025. There is a variance of **59.1%** 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 **65% or R23.1 million** of the original budget allocated to the directorate for the period ending September 2025. There is a variance of **34.7%** between YTD expenditure between YTD Budgeted and YTD actual expenditure. This is due to ongoing cost containment measures.

Vote 4 – Infrastructure Services

Infrastructure Services has spent **52%** or **R54 million** of the original budget allocated to the directorate for the period ending September 2025. There is a variance of **47.3%** between the year-to-date budget and year-to-date actual expenditure.

Vote 5 – Strategic Services

Strategic Service has spent **467%** or **R7.7 million** of the original budget allocated to the directorate for the period ending September 2025. There is a variance of **367%** between the year-to-date budget and year-to-date actual expenditure.

Vote 6 – Executive and Council

Executives and Council have spent **145%** or **R9 million** of the original budget allocated to the directorate for the period ending September 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)

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		237,444	266,125	–	7,093	38,642	66,531	(27,889)	-42%	266,125
Service charges - Water		53,816	70,329	–	2,456	7,399	17,582	(10,184)	-58%	70,329
Service charges - Waste Water Management		42,671	52,201	–	5,119	13,110	13,050	60	0%	52,201
Service charges - Waste management		38,685	49,336	–	4,031	11,943	12,334	(391)	-3%	49,336
Sale of Goods and Rendering of Services		(17,440)	9,820	–	34	48	2,455	(2,407)	-98%	9,820
Agency services		432	479	–	57	141	120	21	17%	479
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		40,921	36,925	–	5,430	16,140	9,231	6,909	75%	36,925
Interest from Current and Non Current Assets		500	527	–	29	113	132	(19)	-15%	527
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2,528	2,112	–	349	1,090	528	562	106%	2,112
Licence and permits		27	60	–	–	–	15	(15)	-100%	60
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		1,584	21,379	–	20	42	5,345	(5,303)	-99%	21,379
Non-Exchange Revenue								–		
Property rates		160,339	189,924	–	5,716	46,531	47,481	(950)	-2%	189,924
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1,876	961	–	2	43	240	(197)	-82%	961
Licence and permits		1,656	1,541	–	121	348	385	(38)	-10%	1,541
Transfers and subsidies - Operational		146,603	76,741	–	1,460	32,131	19,185	12,946	67%	76,741
Interest		22,396	21,393	–	–	–	5,348	(5,348)	-100%	21,393
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		540	488	–	1,372	4,076	122	3,954	3239%	488
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	14,351	–	–	–	3,588	(3,588)	-100%	14,351
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**734,581**	**814,694**	–	**33,289**	**171,796**	**203,674**	**(31,878)**	**-16%**	**814,694**
Expenditure By Type										
Employee related costs		259,183	264,049	–	21,060	63,075	66,012	(2,937)	-4%	264,049
Remuneration of councillors		6,920	6,848	–	570	1,709	1,712	(3)	0%	6,848
Bulk purchases - electricity		197,949	191,095	–	–	27,192	47,774	(20,582)	-43%	191,095
Inventory consumed		17,289	19,385	–	3,747	5,845	4,846	999	21%	19,385
Debt impairment		18,612	48,572	–	–	–	12,143	(12,143)	-100%	48,572
Depreciation and amortisation		60,842	54,423	–	4,402	13,205	13,606	(401)	-3%	54,423
Interest		81,302	27,859	–	–	2,669	6,965	(4,296)	-62%	27,859
Contracted services		110,114	85,154	–	6,904	25,687	21,288	4,398	21%	85,154
Transfers and subsidies		51	24	–	–	–	6	(6)	-100%	24
Irrecoverable debts written off		29,016	21,723	–	9	10	5,431	(5,421)	-100%	21,723
Operational costs		105,062	88,532	–	3,385	12,512	22,133	(9,621)	-43%	88,532
Losses on Disposal of Assets		1,698	–	–	–	–	–	–		–
Other Losses		(8,695)	671	–	–	–	168	(168)	-100%	671
Total Expenditure		**879,342**	**808,337**	–	**40,075**	**151,904**	**202,083**	**(50,180)**	**-25%**	**808,337**
Surplus/(Deficit)		**(144,761)**	**6,357**	–	**(6,786)**	**19,892**	**1,590**	**18,302**	**1151%**	**6,357**
Transfers and subsidies - capital (monetary allocations)		28,061	23,991	–	4,864	16,708	5,998	10,710	179%	23,991
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(116,700)**	**30,348**	–	**(1,922)**	**36,600**	**7,588**			**30,348**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**(116,700)**	**30,348**	–	**(1,922)**	**36,600**	**7,588**			**30,348**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**(116,700)**	**30,348**	–	**(1,922)**	**36,600**	**7,588**			**30,348**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**(116,700)**	**30,348**	–	**(1,922)**	**36,600**	**7,588**			**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.

R thousands	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue				
Exchange Revenue				
Service charges - Electricity	38,642	66,531	(27,889)	-42%
Service charges - Water	7,399	17,582	(10,184)	-58%
Service charges - Waste Water Management	13,110	13,050	60	0%
Service charges - Waste management	11,943	12,334	(391)	-3%
Sale of Goods and Rendering of Services	48	2,455	(2,407)	-98%
Agency services	141	120	21	17%
Interest	–	–	–	
Interest earned from Receivables	16,140	9,231	6,909	75%
Interest from Current and Non Current Assets	113	132	(19)	-15%
Dividends	–	–	–	
Rent on Land	–	–	–	
Rental from Fixed Assets	1,090	528	562	106%
Licence and permits	–	15	(15)	-100%
Special Rating Levies	–	–	–	
Operational Revenue	42	5,345	(5,303)	-99%
Non-Exchange Revenue			–	
Property rates	46,531	47,481	(950)	-2%
Surcharges and Taxes	–	–	–	
Fines, penalties and forfeits	43	240	(197)	-82%
Licence and permits	348	385	(38)	-10%
Transfers and subsidies - Operational	32,131	19,185	12,946	67%
Interest	–	5,348	(5,348)	-100%
Fuel Levy	–	–	–	
Operational Revenue	4,076	122	3,954	3239%

Property Rates – A year to date total of **R46 million** was recognized with regards to property rates for the year as at end of September 2025. The year-to-date budget is **R47 million,** resulting in a negative variance of **-2%**. This means that actual revenue from property rate is less than the year-to-date budget by **R1 million**.

Service charges – Electricity – A total of **R36 million** was recognized on service charges electricity for the year as at end of September 2025. The year-to-date budget is **R66 million**

resulting in a variance of **-42%**. The year-to-date actual revenue is less than the year-to-date budget of **R27.8 million.**

Service charges – Water – A total of **R7.3 million** was recognized on service charges water for the year as at end of September 2025. The year-to-date budget is **R17.5 million** resulting in a variance of **-58%.** This is due to lower water consumption, stuck and bypassed meters. Note: some areas are not metered, therefore, the estimation is made based on metered areas only. There is also an unwillingness to settle accounts by consumers. Collection on this service can still be improved if the municipality enforces the approved credit control and debt collection policies.

Service charges – Waste water Management (Sanitation) - A total of **R13.1 million** was recognized on service charges wastewater for the year as at end of September 2025. The year-to-date budget is **R13 million** resulting in a variance of **0%**. This service charge is a basic charge. 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 **R11.9 million** was recognized on service charges waste management for the year as at end of September 2025. The year-to-date budget is **R12.3 million** resulting in a variance of **-3%.**

Interest Earned from receivables (Outstanding Debtors) – Interest on outstanding debtors for the year as at end of September 2025 is an amount of **R16 million**. The year-to-date budget is **R9 million** resulting in a positive variance of **75%**.

Interest – Current and Non-Current Assets – Interest on current and non-current assets for the year as at the end of September 2025 is an amount of **R113 000** (Actual) and a year-to-date budget of **R132 000** leading to a variance of **-15%.**

Transfers and subsidies – A total of **R 32 million** was recognized for the Transfers and subsidies for the year as at end of September 2025. The year-to-date budget is **R19.8 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 SEPTEMBER 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 By Type	YTD Actual	YTD Budget	YTD Variance	variance %
Employee related costs	63,075	66,012	(2,937)	-4%
Remuneration of councillors	1,709	1,712	(3)	0%
Bulk purchases - electricity	27,192	47,774	(20,582)	-43%
Inventory consumed	5,845	4,846	999	21%
Debt impairment	–	12,143	(12,143)	-100%
Depreciation and amortisation	13,205	13,606	(401)	-3%
Interest	2,669	6,965	(4,296)	-62%
Contracted services	25,687	21,288	4,398	21%
Transfers and subsidies	–	6	(6)	-100%
Irrecoverable debts written off	10	5,431	(5,421)	-100%
Operational costs	12,512	22,133	(9,621)	-43%

Employee Related Cost **-** Employee-related cost expenditure for the year as at end of September 2025 amounted to **R63 million.** The year-to-date budget is **R66 million**, resulting in a variance of **-4%.**

Remuneration of Councilors – remuneration of councilors amounted to **R1.7 million**. The year-to-date budget is **R1.7 million,** 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 September 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 **R13.2 million** and **R13.6 million** is the year-to-date budget

Bulk Purchases – electricity – amount spent on bulk electricity is **R27.1 million** as at end of September 2025. The year-to-date budget is **R47.7 million**. This is an indication that the Bulk Eskom invoices are not processed timely. There is an **-43%** variance

Inventory Consumed – a total of **R5.8 million** was spent for the year as at end of September 2025. The year-to-date budget is **R4.8 million**, resulting in a variance of **21%**. It should be noted that with the reclassification on mSCOA, water expenditure is now classified under inventory consumed.

Contracted Services – Contracted services amounted to **R25 million** for the year as at end of September 2025. The year-to-date budget is **R21 million**, resulting in a variance of **21%.** 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 **R12 million** was spent for the year as at end of September 2025. The year-to-date budget is **R22 million**, resulting in a variance of **-43%.** 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)

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - September

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation	2									
Vote 1 - Budget & Treasury Office		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		–	–	–	–	–	–	–		–
Vote 3 - Community Services		–	–	–	–	–	–	–		–
Vote 4 - Infrastructure Services		–	14,232	–	3,316	4,164	3,558	606	17%	14,232
Vote 5 - Economic Dev & Town Planning		–	–	–	–	–	–	–		–
Vote 6 - Executive & Council		–	–	–	–	–	–	–		–
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	14,232	–	3,316	4,164	3,558	606	17%	14,232
Single Year expenditure appropriation	2									
Vote 1 - Budget & Treasury Office		4,870	–	–	–	–	–	–		–
Vote 2 - Corporate Services		12,199	24,948	–	2,947	3,197	6,237	(3,040)	-49%	24,948
Vote 3 - Community Services		7,810	8,458	–	–	5,387	2,115	3,273	155%	8,458
Vote 4 - Infrastructure Services		96,668	23,268	–	–	4,997	5,817	(820)	-14%	23,268
Vote 5 - Economic Dev & Town Planning		2,001	–	–	–	–	–	–		–
Vote 6 - Executive & Council		–	5,576	–	44	44	1,394	(1,350)	-97%	5,576
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	123,548	62,250	–	2,991	13,625	15,563	(1,937)	-12%	62,250
Total Capital Expenditure		123,548	76,482	–	6,306	17,790	19,120	(1,331)	-7%	76,482
Capital Expenditure - Functional Classification										
Governance and administration		17,069	30,524	–	2,991	3,241	7,631	(4,390)	-58%	30,524
Executive and council		–	5,576	–	44	44	1,394	(1,350)	-97%	5,576
Finance and administration		17,069	24,948	–	2,947	3,197	6,237	(3,040)	-49%	24,948
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		8,383	8,458	–	–	5,387	2,115	3,273	155%	8,458
Community and social services		7,977	–	–	–	–	–	–		–
Sport and recreation		406	8,458	–	–	5,387	2,115	3,273	155%	8,458
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		2,001	–	–	–	–	–	–		–
Planning and development		2,001	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		96,095	37,500	–	3,316	9,161	9,375	(214)	-2%	37,500
Energy sources		34,595	14,853	–	–	(158)	3,713	(3,872)	-104%	14,853
Water management		281	17,474	–	3,316	4,323	4,368	(46)	-1%	17,474
Waste water management		61,792	5,173	–	–	4,997	1,293	3,704	286%	5,173
Waste management		(573)	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	123,548	76,482	–	6,306	17,790	19,120	(1,331)	-7%	76,482
Funded by:										
National Government		61,792	23,991	–	3,316	14,622	5,998	8,624	144%	23,991
Provincial Government		6,758	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		68,550	23,991	–	3,316	14,622	5,998	8,624	144%	23,991
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		43,051	52,491	–	2,991	3,168	13,123	(9,955)	-76%	52,491
Total Capital Funding		111,601	76,482	–	6,306	17,790	19,120	(1,331)	-7%	76,482

Conditional Grants YTD Capital expenditure up till September amounts to over **R10 Million**.

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

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M03 - September

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		13,939	92,550	–	26,199	92,550
Trade and other receivables from exchange transactions		389,700	271,983	–	33,377	271,983
Receivables from non-exchange transactions		137,875	99,056	–	15,219	99,056
Current portion of non-current receivables		–	(950)	–	–	(950)
Inventory		1,637	114	–	(333)	114
VAT		12,396,491	121,005	–	(22,238)	121,005
Other current assets		3,363	3,558	–	(28)	3,558
Total current assets		**12,943,005**	**587,317**	**–**	**52,196**	**587,317**
Non current assets						
Investments		–	–	–	–	–
Investment property		354,709	348,667	–	–	348,667
Property, plant and equipment		1,207,647	1,178,482	–	4,585	1,178,482
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		75	75	–	–	75
Intangible assets		(250)	(144)	–	–	(144)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1,562,181**	**1,527,080**	**–**	**4,585**	**1,527,080**
TOTAL ASSETS		**14,505,185**	**2,114,397**	**–**	**56,780**	**2,114,397**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		25,217	42,107	–	–	42,107
Consumer deposits		10,740	9,281	–	327	9,281
Trade and other payables from exchange transactions		524,218	392,265	–	10,398	392,265
Trade and other payables from non-exchange transactions		71,058	20,752	–	1,544	20,752
Provision		32,671	101	–	–	101
VAT		12,366,001	94,236	–	9,742	94,236
Other current liabilities		–	–	–	–	–
Total current liabilities		**13,029,906**	**558,742**	**–**	**22,012**	**558,742**
Non current liabilities						
Financial liabilities		14,377	5,486	–	–	5,486
Provision		129,100	117,099	–	–	117,099
Long term portion of trade payables		271,554	237,091	–	–	237,091
Other non-current liabilities		46,194	26,652	–	–	26,652
Total non current liabilities		**461,225**	**386,328**	**–**	**–**	**386,328**
TOTAL LIABILITIES		**13,491,131**	**945,070**	**–**	**22,012**	**945,070**
NET ASSETS	2	**1,014,054**	**1,169,328**	**–**	**34,768**	**1,169,328**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,130,754	1,169,328	–	34,768	1,169,328
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,130,754**	**1,169,328**	**–**	**34,768**	**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 September 2025, which is calculated as a balance of assets less liabilities.

1.4.7 Table C7: Monthly Budget Statement – Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	177,977	177,977	12,286	20,804	44,494	(23,691)	-53%	177,977
Service charges		–	471,123	471,123	12,591	25,003	117,781	(92,778)	-79%	471,123
Other revenue		–	48,490	48,490	20,014	81,032	12,122	68,909	568%	48,490
Transfers and Subsidies - Operational		–	76,717	76,717	4	31,902	19,179	12,723	66%	76,717
Transfers and Subsidies - Capital		–	23,991	23,991	1,800	18,492	5,998	12,494	208%	23,991
Interest		471	54,331	54,331	65	158	13,583	(13,425)	-99%	54,331
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(156,081)	(707,335)	(707,335)	(41,653)	(163,944)	(176,833)	12,889	-7%	(707,335)
Interest		–	(27,859)	27,859	–	–	(6,965)	6,965	-100%	(27,859)
Transfers and Subsidies		–	(24)	24	–	–	(6)	6	-100%	(24)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(155,609)**	**117,410**	**173,178**	**5,107**	**13,447**	**29,353**	**15,907**	**54%**	**117,410**
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)	(3,749)	(17,099)	(16,572)	(528)	3%	(66,287)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(66,287)**	**(66,287)**	**(3,749)**	**(17,099)**	**(16,572)**	**528**	**-3%**	**(66,287)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	179	207	–	207	#DIV/0!	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**179**	**207**	**–**	**(207)**	**#DIV/0!**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(155,609)**	**51,123**	**106,890**	**1,537**	**(3,446)**	**12,782**			**51,123**
Cash/cash equivalents at beginning:		14,310	13,191	13,191		–	13,191			–
Cash/cash equivalents at month/year end:		(141,299)	64,314	120,081		(3,446)	25,972			51,123

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

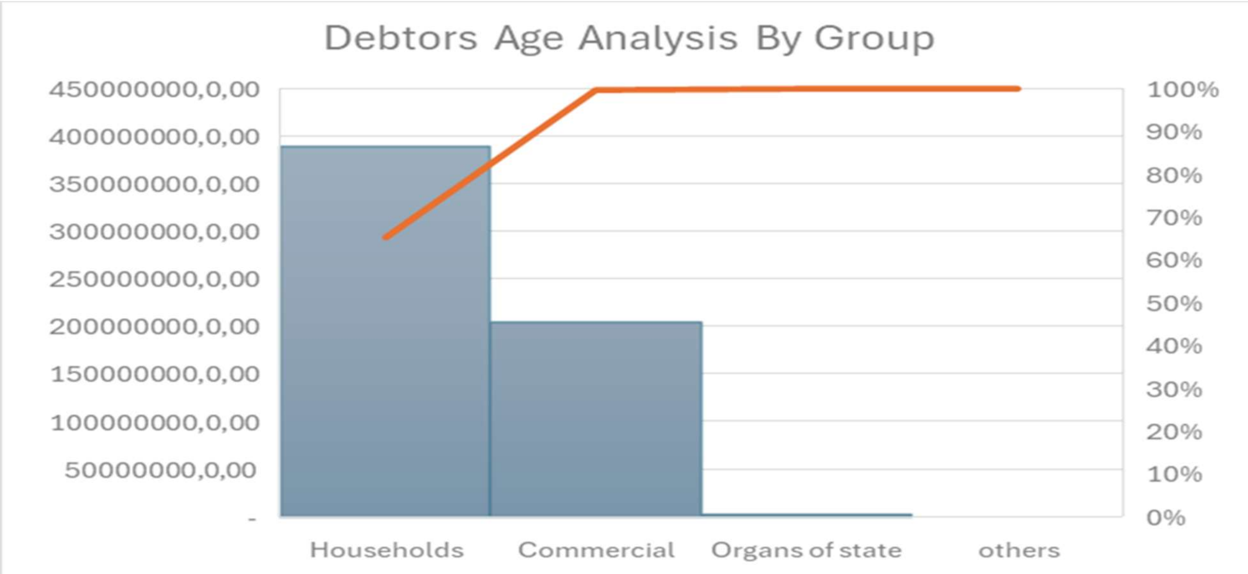
Debtors Ageing

The total receivables balance or debtors book as at the end of September 2025 amounts to **R596 million** with most of the debt being owed by households at **R388 million** or **65%** of the total Debtors. Organs of State and Commercial at **0.5%** and **24%** respectively. Other debtors only account for **less than 0.01%** of the outstanding debt. Debtors balance decreased by **R94 Million** in comparison with the previous month (August – R690 Million)

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 - September

Description		Budget Year 2025/26											
R thousands	NT Code	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,744	2,660	1,829	1,874	1,068	832	950	57,669	70,627	62,393	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,828	8,939	4,639	5,702	2,578	2,298	2,169	111,127	145,280	123,874	(5)	–
Receivables from Non-exchange Transactions - Property Rates	1400	12,762	6,750	9,023	3,189	2,830	2,217	2,652	91,006	130,430	101,895	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	5,474	3,584	2,168	2,475	2,371	1,389	1,287	42,091	60,839	49,613	–	–
Receivables from Exchange Transactions - Waste Management	1600	4,292	3,259	2,145	2,619	1,418	1,344	1,240	66,438	82,754	73,058	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	5,461	5,406	5,251	5,571	5,395	5,048	4,942	159,912	196,985	180,867	(4)	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	235	247	493	192	95	96	196	3,980	5,534	4,558	–	–
Total By Income Source	**2000**	**39,796**	**30,846**	**25,549**	**21,622**	**15,754**	**13,224**	**13,435**	**532,222**	**692,449**	**596,257**	**(9)**	–
2024/25 - totals only		–	–	–	–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,046	2,820	2,583	2,398	64	13	12	239	11,174	2,725	–	–
Commercial	2300	18,653	14,771	11,246	5,960	5,464	4,955	4,267	184,306	249,621	204,951	(3)	–
Households	2400	18,098	13,255	11,720	13,264	10,227	8,257	9,156	347,677	431,654	388,581	(5)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**39,796**	**30,846**	**25,549**	**21,622**	**15,754**	**13,224**	**13,435**	**532,222**	**692,449**	**596,257**	**(9)**	–

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



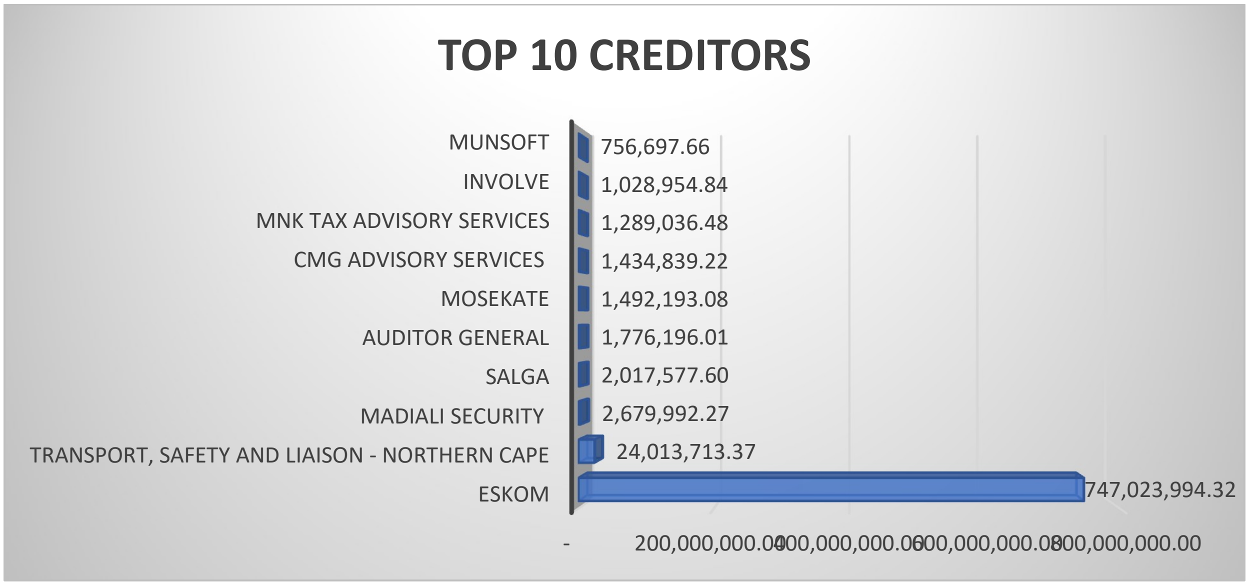
2.2 Creditors' Analysis

The municipality owes Eskom a total debt of **R 747 million**. The debt was reduced by an September 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 **R782 Million.**

Top 10 Creditors

Top 10 Creditors - September 2025		AGING					
Supplier	**Current**	**01-30 days**	**31-60 days**	**61-90 days**	**91-120 days**	**120+ days**	**Outstanding Amount**
Eskom	21,968,464,41	31,616,305,32	R 33,939,361,73	R 32,086,941,41	R 19,615,965,48	R 607,796,955,97	R 747,023,994,32
Transport, Safety and Liaison - Northern cape	352,254,24	399,463,77	R 344,286,23	R 226,079,40	R 339,643,11	R 22,351,986,62	R 24,013,713,37
MADIALI SECURITY	2,679,992,27		R-	R-	R-	R-	R 2,679,992,27
SALGA	-	-	R 2,017,577,60	R-	R-	R-	R 2,017,577,60
Auditor General	1,317,870,47	458,325,54					R 1,776,196,01
Mosekate	440,633,54	441,001,54	R 610,558,00	R -	R -	R -	R 1,492,193,08
CMG Advisory Services	1,434,839,22		R -	R-	R-	R-	R 1,434,839,22
MNK Tax Advisory Services	1,289,036,48						R 1,289,036,48
Involve	168,457,20	683,979,41	R 58,839,41	R 58,839,41	R 58,839,41		R 1,028,954,84
MUNSOFT	118,863,44	637,834,22		R -		R -	R 756,697,66
							R 782,756,497,19


TOP 10 CREDITORS
MUNSOFT
756,697.66
INVOLVE
1,028,954.84
MNK TAX ADVISORY SERVICES
1,289,036.48
CMG ADVISORY SERVICES
1,434,839.22
MOSEKATE
1,492,193.08
AUDITOR GENERAL
1,776,196.01
SALGA
2,017,577.60
MADIALI SECURITY
2,679,992.27
TRANSPORT, SAFETY AND LIAISON - NORTHERN CAPE
24,013,713.37
ESKOM
747,023,994.32
-
200,000,000.00
400,000,000.00
600,000,000.00
800,000,000.00

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 SEPTEMBER 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 September 2025 amount to **R20.8 million**, broken down as follows.

- R 29.5 million from the Equitable Share Grant,
- R 13.2 million from the Municipal Infrastructure Grant,
- R 5.1 million from the Water Service Infrastructure Grant
- R nil from the Integrated National Electrification Programme Grant (Municipal)
- R 345 000 from the EPWP grant
- R 2 million from the FMG
- R nil from EEDSM
- R nil from Library grant

2.4.2 Transfers and Grant Expenditure

Grant register
July 2025- June 2026 Sep-25

	Grants	Unspent grant - PY 2023/2024	Roll over of Grants (approved/ denied)	Total roll over approved	Amount as per DoRA OR Provisional Gazatte 2025/26 OR Adjusted DoRA	Amount Received to Date	Stopping of funds/Withheld	Outstanding Receipts 2025/2026	Amount spent September 2025	Cumalative Spent 2025/2026	
1	Equitable share				70,911,000,00	29,546,000,00		41,365,000,00			
					70,911,000,00	**29,546,000,00**					
Conditional Grants											
1	FMG				2,000,000,00	2,000,000,00			1,108,863,10	2,233,751,85	- 233,751,85
2	EPWP				1,378,000,00	345,000,00			351,542,62	351,542,62	- 6,542,62
3	MIG	6,383,326,27	Denied		13,559,000,00	13,296,000,00			843,796,57	12,275,850,95	1,020,149,05
4	EEDSM	4,000,000,00	Denied		-				.		-
5	INEP				-				.		-
6	WSIG	1,438,207,15	Approved		10,392,000,00	5,196,000,00			4,019,835,10	4,019,835,10	2,614,372,05
7	LIBRARY GRANT										-
	TOTAL	**11,821,533,42**	**-**	**-**	**27,329,000,00**	**20,837,000,00**	**-**	**-**	**6,324,037,39**	**18,880,980,52**	**3,394,226,63**

According to the manual grant register, the total year-to-date expenditure on the conditional grants amounts to ***R 18 million*** the equitable share is spent on operational requirements.

2.5 Councilor and Board Member Allowances and Employee Benefits

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 - September

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 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		2,688	2,558	2,558	136	409	639	(231)	-36%	2,558
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		632	625	625	45	136	156	(20)	-13%	625
Cellphone Allowance		704	705	705	59	176	176	–		705
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		2,896	2,961	2,961	329	988	740	248	33%	2,961
Sub Total - Councillors		**6,920**	**6,848**	**6,848**	**570**	**1,709**	**1,712**	**(3)**	**0%**	**6,848**
% increase	4		**-1.0%**	**-1.0%**						**-1.0%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2,725	4,587	4,587	–	–	1,147	(1,147)	-100%	4,587
Pension and UIF Contributions		7	7	7	3	10	2	8	520%	7
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		(15)	57	57	–	–	14	(14)	-100%	57
Motor Vehicle Allowance		1,524	1,380	1,380	–	–	345	(345)	-100%	1,380
Cellphone Allowance		82	74	74	5	16	19	(2)	-11%	74
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1	1	1	–	–	0	(0)	-100%	1
Payments in lieu of leave		3,039	1,297	1,297	172	324	324	(0)	0%	1,297
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**7,363**	**7,403**	**7,403**	**181**	**351**	**1,851**	**(1,500)**	**-81%**	**7,403**
% increase	4		**0.5%**	**0.5%**						**0.5%**
Other Municipal Staff										
Basic Salaries and Wages		140,488	165,768	165,768	13,300	40,081	41,442	(1,361)	-3%	165,768
Pension and UIF Contributions		24,207	23,375	23,375	2,310	7,081	5,844	1,237	21%	23,375
Medical Aid Contributions		15,775	15,059	15,059	1,322	3,962	3,765	197	5%	15,059
Overtime		20,935	19,594	19,594	1,140	3,162	4,898	(1,737)	-35%	19,594
Performance Bonus		11,196	12,376	12,376	59	104	3,094	(2,990)	-97%	12,376
Motor Vehicle Allowance		13,870	7,538	7,538	579	1,756	1,885	(129)	-7%	7,538
Cellphone Allowance		715	707	707	36	109	177	(68)	-38%	707
Housing Allowances		2,180	2,000	2,000	256	771	500	271	54%	2,000
Other benefits and allowances		3,834	3,510	3,510	250	713	877	(165)	-19%	3,510
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		1,279	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	10,323	827	827	103	309	207	102	49%	827
Entertainment		102	87	87	–	–	22	(22)	-100%	87
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		6,916	5,805	5,805	1,524	4,678	1,451	3,227	222%	5,805
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**251,820**	**256,646**	**256,646**	**20,879**	**62,724**	**64,161**	**(1,437)**	**-2%**	**256,646**
% increase	4		**1.9%**	**1.9%**						**1.9%**
Total Parent Municipality		**266,102**	**270,897**	**270,897**	**21,630**	**64,784**	**67,724**	**(2,940)**	**-4%**	**270,897**
TOTAL SALARY, ALLOWANCES & BENEFITS		**266,102**	**270,897**	**270,897**	**21,630**	**64,784**	**67,724**	**(2,940)**	**-4%**	**270,897**
% increase	4		1.8%	1.8%						1.8%
TOTAL MANAGERS AND STAFF		**259,183**	**264,049**	**264,049**	**21,060**	**63,075**	**66,012**	**(2,937)**	**-4%**	**264,049**

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.

Choose name from list - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD varianc	YTD varianc %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		29,308	11,882	–	827	669	2,970	2,302	77,5%	11,882
Roads Infrastructure		29,308	–	–	–	–	–	–		–
Roads		29,308	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	4,800	–	–	(158)	1,200	1,358	113,2%	4,800
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	4,800	–	–	(158)	1,200	(1,358)	(0)	4,800
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	7,082	–	827	827	1,770	943	53,3%	7,082
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	2,040	–	827	827	510	317	0	2,040
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	5,042	–	–	–	1,261	(1,261)	(0)	5,042
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	7,082	–	827	827	1,770	943	53,3%	7,082
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	–	–	–	–	–	–		–
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	2,040	–	827	827	510	317	0	2,040
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	5,042	–	–	–	1,261	(1,261)	(0)	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	**865**	**8,458**	**–**	**–**	**5,387**	**2,115**	**(3,273)**	**-154,8%**	**8,458**
Community Facilities	865	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	865	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	8,458	–	–	5,387	2,115	(3,273)	-154,8%	8,458
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	8,458	–	–	5,387	2,115	3,273	0	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	–	–	–	–	–	–	–		–

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		335	1,951	–	–	250	488	237	48,6%	1,951
Computer Equipment		335	1,951	–	–	250	488	(237)	(0)	1,951
Furniture and Office Equipment		87	1,225	–	44	44	306	263	85,8%	1,225
Furniture and Office Equipment		87	1,225	–	44	44	306	(263)	(0)	1,225
Machinery and Equipment		7,971	4,351	–	–	–	1,088	1,088	100,0%	4,351
Machinery and Equipment		7,971	4,351	–	–	–	1,088	(1,088)	(0)	4,351
Transport Assets		11,184	22,997	–	2,947	2,947	5,749	2,802	48,7%	22,997
Transport Assets		11,184	22,997	–	2,947	2,947	5,749	(2,802)	(0)	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	1	49,751	50,864	–	3,818	9,297	12,716	3,419	26,9%	50,864

Expenditure on repairs and maintenance

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD varianc	YTD varianc %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		51,493	29,769	–	1,258	4,033	7,442	3,409	45,8%	29,769
Roads Infrastructure		969	805	–	–	–	201	201	100,0%	805
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		969	805	–	–	–	201	(201)	(0)	805
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		6,106	4,318	–	29	740	1,080	339	31,4%	4,318
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		3,952	1,267	–	–	491	317	174	0	1,267
LV Networks		1,844	2,758	–	–	–	689	(689)	(0)	2,758
Capital Spares		310	293	–	29	249	73	176	0	293
Water Supply Infrastructure		37,041	11,496	–	1,082	2,600	2,874	274	9,5%	11,496
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		27,530	9,396	–	1,082	2,598	2,349	249	0	9,396
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		9,512	2,100	–	–	2	525	(523)	(0)	2,100
Sanitation Infrastructure		7,376	13,149	–	147	693	3,287	2,594	78,9%	13,149
Pump Station		–	–	–	–	–	–	–		–
Reticulation		6,276	2,562	–	147	483	640	(157)	(0)	2,562
Waste Water Treatment Works		506	6,925	–	–	208	1,731	(1,523)	(0)	6,925
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		594	3,662	–	–	2	915	(914)	(0)	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		**260**	**530**	**–**	**–**	**–**	**132**	**132**	**100,0%**	**530**
Community Facilities		260	530	–	–	–	132	132	100,0%	530
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	50	–	–	–	12	(12)	(0)	50
Police		–	–	–	–	–	–	–		–
Purls		71	100	–	–	–	25	(25)	(0)	100
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		189	380	–	–	–	95	(95)	(0)	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		231	3,246	–	4	4	812	808	99,5%	3,246
Operational Buildings		231	3,246	–	4	4	812	808	99,5%	3,246
Municipal Offices		231	3,246	–	4	4	812	(808)	(0)	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		13,626	7,541	–	438	2,732	1,885	(847)	-44,9%	7,541
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		13,626	7,541	–	438	2,732	1,885	(847)	-44,9%	7,541
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		13,626	7,541	–	438	2,732	1,885	847	0	7,541
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		234	50	–	–	–	12	12	100,0%	50
Computer Equipment		234	50	–	–	–	12	(12)	(0)	50
Furniture and Office Equipment		–	700	–	–	–	175	175	100,0%	700
Furniture and Office Equipment		–	700	–	–	–	175	(175)	(0)	700
Machinery and Equipment		64	200	–	–	–	50	50	100,0%	200
Machinery and Equipment		64	200	–	–	–	50	(50)	(0)	200
Transport Assets		2,351	2,968	–	139	691	742	51	6,9%	2,968
Transport Assets		2,351	2,968	–	139	691	742	(51)	(0)	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 Repairs and Maintenance Expenditure	1	68,258	45,004	–	1,839	7,460	11,251	3,792	33,7%	45,004

Depreciation by Asset Class

Choose name from list - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		**42,415**	**38,995**	**–**	**3,387**	**10,162**	**9,749**	(414)	**-4,2%**	**38,995**
Roads Infrastructure		10,086	10,678	–	830	2,489	2,669	181	**6,8%**	10,678
Roads		–	–	–	–	–	–	–		–
Road Structures		10,086	10,678	–	830	2,489	2,669	(181)	(0)	10,678
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		6,943	8,013	–	576	1,729	2,003	275	**13,7%**	8,013
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	17	–	–	–	4	(4)	(0)	17
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	17	–	–	–	4	(4)	(0)	17
LV Networks		6,943	7,980	–	576	1,729	1,995	(266)	(0)	7,980
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		12,013	11,560	–	919	2,757	2,890	133	**4,6%**	11,560
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		619	76	–	–	–	19	(19)	(0)	76
Pump Stations		–	4	–	–	–	1	(1)	(0)	4
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		11,395	11,479	–	919	2,757	2,870	(113)	(0)	11,479
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–

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		–	–	–	–	–	–	–		–

Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**4,681**	**4,454**	–	**384**	**1,153**	**1,113**	**(39)**	-3,5%	**4,454**
Community Facilities		4,681	4,454	–	384	1,153	1,113	(39)	-3,5%	4,454
Halls		4,681	4,454	–	384	1,153	1,113	39	0	4,454
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–

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	**3,397**	**5,200**	–	**283**	**849**	**1,300**	**452**	**34,7%**	**5,200**
Operational Buildings	3,397	5,200	–	283	849	1,300	452	**34,7%**	5,200
Municipal Offices	3,397	5,200	–	283	849	1,300	(452)	(0)	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	**50**	–	–	–	–	–	–		–
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	50	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–

Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		50	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		50	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		50	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		630	1,108	–	51	152	277	125	45,1%	1,108
Computer Equipment		630	1,108	–	51	152	277	(125)	(0)	1,108
Furniture and Office Equipment		285	1,214	–	23	69	303	234	77,2%	1,214
Furniture and Office Equipment		285	1,214	–	23	69	303	(234)	(0)	1,214
Machinery and Equipment		(729)	1,152	–	17	50	288	238	82,5%	1,152
Machinery and Equipment		(729)	1,152	–	17	50	288	(238)	(0)	1,152
Transport Assets		4,071	2,300	–	257	770	575	(195)	-33,8%	2,300
Transport Assets		4,071	2,300	–	257	770	575	195	0	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 Depreciation	1	54,800	54,423		4,403	13,205	13,606	401	2,9%	54,423

Capital Expenditure on Upgrading of Existing Assets

Choose name from list - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 -

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		62,073	25,618	–	2,488	8,492	6,405	(2,088)	-32,6%	25,618
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	10,053	–	–	–	2,513	2,513	100,0%	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	–	–	–	2,513	(2,513)	(0)	10,053
Water Supply Infrastructure		281	10,392	–	2,488	3,496	2,598	(898)	-34,5%	10,392
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	10,392	–	2,488	3,496	2,598	898	0	10,392
Distribution		281	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		61,792	5,173	–	–	4,997	1,293	(3,704)	-286,4%	5,173
Pump Station		61,792	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	5,173	–	–	4,997	1,293	3,704	0	5,173
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

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		**11,628**	–	–	–	–	–	–		–
Community Facilities		6,758	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		6,758	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–

Libraries		6,758	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		4,870	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		4,870	–	–	–	–	–	–		–
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		96	–	–	–	–	–	–		–
Operational Buildings		96	–	–	–	–	–	–		–
Municipal Offices		96	–	–	–	–	–	–		–
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 upgrading of exis	1	**73,797**	**25,618**	**–**	**2,488**	**8,492**	**6,405**	**(2,088)**	**-32,6%**	**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://lguploadportal.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://lguploadportal.treasury.gov.za?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
	6.4	Compliance with a funded MTREF – *(choose from drop down list the MTREF assessed)*	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 September 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	Province		
Municipal Debt Relief	WC		
MFMA Circular No. 124	Code	John Taolo	Ga Magara
Municipal Finance Management Act No. 56 of 2003	NC453	John Taolo Gaetsewe	Gamagara

Monthly Performance Report

Municipal Details			Part A						Part B					Part C			Part D			
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment			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										Part E													Part F		
	Quarterly collection of property rates and services charges							Maximization of Revenue Base			Oversight													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 September. 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				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%

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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 SEPTEMBER 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 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. Seetie/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
Electricity/other energy (50kwh per household per month)																	
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	Gamagara
Type	LM
Municipal Name	
GV Period	01/07/2021 - 30/06/2026
Financial Year	
Reconciliation Period	

Reconciliation Overview

High Level Reconciliation

Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	15899	15319	580	12 603 915 000,00	11 529 504 100,00	1 074 410 900,00
Industrial	80	86	-6	392 148 000,00	386 358 000,00	5 790 000,00
Business and Commercial	318	312	6	1 835 544 400,00	1 719 503 400,00	116 041 000,00
Agricultural	299	310	-11	2 588 180 000,00	2 561 630 000,00	26 550 000,00
Mining	67	50	17	944 821 000,00	843 372 000,00	101 449 000,00
State Owned for Public Purpose	24	24	0	362 206 000,00	361 725 000,00	481 000,00
PSI	175	0	175	111 062 924,00	-	111 062 924,00
PBO	177	467	-290	378 840 600,00	418 754 524,00	- 39 913 924,00
Multi Use	0	0	0	-	-	-
Vacant	0	1021	-1021	-	446 842 000,00	- 446 842 000,00
POW	0	0	0	-	-	-
Municipal	208	76	132	581 479 900,00	338 139 900,00	243 340 000,00
Other	151	96	55	121 266 000,00	104 329 000,00	16 937 000,00
	17398	17761	-363	19 919 463 824,00	18 710 157 924,00	1 209 305 900,00

Detailed Reconciliation

Propety Categories	Monthly Billing			Quarterly		
Propety Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	11 189 707	378 578	10 811 129	33 569 121,69	1 135 734,00	32 433 387,69
Industrial	620 952	-	620 952	1 862 855,64	-	1 862 855,64
Business and Commercial	3 321 808	2 666	3 319 142	9 965 423,48	7 998,00	9 957 425,48
Agricultural	63 361	1 956	61 405	190 082,76	5 868,00	184 214,76
Mining	1 709 854	-	1 709 854	5 129 563,40	-	5 129 563,40
State Owned for Public Purpose	327 755	-	327 755	983 265,18	-	983 265,18
PSI	70 349	-	70 349	211 048,45	-	211 048,45
PBO	342 807	2 634	340 173	1 028 422,42	7 902,00	1 020 520,42
Multi Use	-	-	-	-	-	-
Vacant	-	537 226	- 537 226	-	1 611 678,00	- 1 611 678,00
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	###########	R923 060,00	############	52 939 783,03	2 769 180,00	50 170 603,03

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	2025-09-01
TAX INVOICE NO	929684196606
ACCOUNT MONTH	AUGUST 2025
CURRENT DUE DATE	2025-10-01
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	552,754.54
ANCILLARY SERVICE (ALL)		R	32,150.86
GENERATOR CAPACITY CHARGE		R	258,285.00
LEGACY CHARGE (ALL)		R	1,815,719.63
ENERGY CHARGE (OFF)	3,328,464.00	R	3,801,438.74
ENERGY CHARGE (PEAK)	1,580,056.00	R	10,825,753.68
ENERGY CHARGE (STD)	3,129,194.00	R	5,360,309.32
SERVICE CHARGE		R	18,750.66
ELECTRIFICATION AND RURAL SUBS (ALL)		R	403,493.24
TOTAL CHARGES FOR BILLING PERIOD		R	**24,662,069.98**

ACCOUNT SUMMARY FOR AUGUST 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-09-01)	R	714,216,022.56
PAYMENT(S) RECEIVED	Cash - 2025-08-05	R	-14,192,040.60
TOTAL CHARGES FOR BILLING PERIOD		R	24,662,069.98
ADJUSTMENTS	(Summary - See attachment for details)	R	3,254,924.84
VAT RAISED ON ITEMS AT 15%		R	3,699,310.50

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

CURRENT	TOTAL DUE	R 731,640,287.28
31,616,305.32		

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
633,997,678.82	0.00	66,026,303.14	0.00

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

TOTAL AMOUNT DUE
731,640,287.28

To date the Municipality owes ESKOM a total of R**731 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 SEPTEMBER 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 September 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 Seetile

Date 6/10/2025

RECOMMENDATIONS

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

1. The monthly budget statement for the period ended **31 September 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.