



MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2023/2024

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1. Introduction

1.1 Purpose

To present the 2023/24 monthly budget and performance assessment for the month of February 2024 in terms of Section 71 of the Municipal Finance Management Act (MFMA).

1.2 Background

The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month.

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

- Report on the progress on the implementation of the Budget Funding Plan which was approved by Council on 30 May 2023 (Item A4881);
- 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 June 2023; and
- Report on the implementation of the Financial Recovery Plan Northern Cape Provincial Executive has intervened at Magareng Local Municipality in terms of Section 139 (1) (b) and Section 139 (5) (a) of the Constitution read with Section 139 on the Municipal Finance Management Act (MFMA) (Act No. 56 of 2003).

1.3 Discussion

The report will be discussed under the following broad heading:

- 1) Financial management

1.4 Financial Management Review

This section has been split in to two parts in terms of reporting method as required by Treasury as follows:

Part 1 – Monthly Report

- i) Mayor's Report
- ii) Executive Summary
- iii) In year budget tables

Part 2 – Monthly Report

- i) Material variance explanation
- ii) Performance indicators

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- iii) Debtors' analysis
- iv) Creditors analysis
- v) Investment portfolio analysis
- vi) Allocation and grant receipts and expenditure
- vii) Council and employee benefits
- viii) Capital Expenditure trend.
- ix) Municipal Managers quality certificate

PART 1 – MONTHLY REPORT

Mayor’s Report

This Monthly statement facilitates transparency in reporting, better in-year management as well as the oversight of the financial performance of the municipality against original budget and adjusted budgets. It also serves as the mechanism which seeks to review the progress that is made in realizing the targets the municipality had set for itself at the beginning of the financial year.

Highlight of financial performance, Challenges and Risks for the month

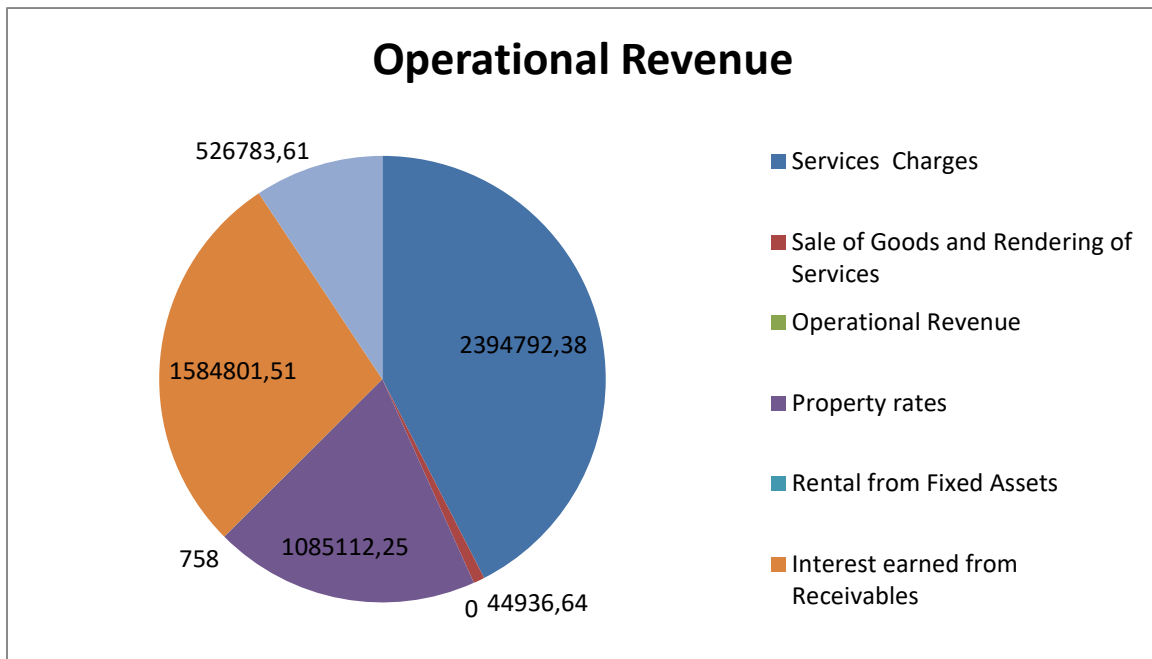
As of February 29th, 2024, the total operating revenue amounts to R5.8 million, and the actual year-to-date revenue stands at R95.8 million. However, the actual revenue is 6% below the projected budget of R102 million.

The revenue by source from Service charges (16%) and other revenue (18%) are the major attributes for variance between the projected revenue and actual year to date revenue.

Therefore effective measures and implementation of the financial recovery and funding plan need to be prioritised to address the shortfall and ensure enhanced revenue collections.

Below is a chart that depicts the income billed from 1st -29th February 2024:

Figure 1: Income for 1st February to 29th February 2024.



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Table 1: Income for 1st to 29th February 2024

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		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		13 907	33 713	16 192	947	9 293	10 795	(1 502)	-14%	16 192
Service charges - Water		6 010	9 156	3 492	294	1 921	2 328	(407)	-17%	3 492
Service charges - Waste Water Management		8 041	10 832	10 832	658	5 486	7 222	(1 736)	-24%	10 832
Service charges - Waste management		4 509	6 683	6 716	496	4 111	4 477	(366)	-8%	6 716
Sale of Goods and Rendering of Services		517	624	737	45	353	491	(138)	-28%	737
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 048	13 632	23 250	1 585	12 823	15 500	(2 677)	-17%	23 250
Interest from Current and Non Current Assets		10 912	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		2	3	2	-	0	1	(1)	-64%	2
Rental from Fixed Assets		1	3	3	1	2	2	0	25%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		3 698	71	147	-	81	98	(18)	-18%	147
Non-Exchange Revenue										
Property rates		12 263	13 926	13 926	1 085	8 617	9 284	(666)	-7%	13 926
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		586	135	124	-	124	83	41	50%	124
Licence and permits		(2 251)	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		69 502	68 488	69 743	149	48 870	46 495	2 375	5%	69 743
Interest		-	4 798	7 849	527	4 100	5 233	(1 133)	-22%	7 849
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		382	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		134 129	162 062	153 013	5 787	95 782	102 008	(6 227)	-6%	153 013

Operating Revenue

The summary of the operating revenue reflected in the above table has been extracted from C4 table of the C Schedule attached. During the month of February 2024, the municipality generated total operating revenue of R5,8 million. The variance between the year-to-date revenue budget which amounts to R102 million, and the actual revenue accrued of R95.8 million for the reporting month amounts to (- R 6.2 million), which shows that the municipality has under billed for February.

Detailed explanation on revenue by source items.

Property rates.

The municipality has reported revenue of R1.1 million for February. However, the actual year-to-date revenue as of the period under review is R8.6 million, which is -7% lower than the budgeted revenue of R9.3 million for the same period. This shortfall can be attributed to objections related to the valuation roll and a low payment rate.

Service charges – Electricity.

The latest report indicates that the municipality has generated revenue of R 947 thousand from electricity sales. However, the year-to-date earnings have amounted to R 9.3 million, representing a 14% decrease from the expected earnings of R 10.8 million for the same period under review. The variance in earnings is attributed to a low payment rate and distribution losses, which have impacted the overall revenue generation. The municipality must address these issues by implementing strategies to increase payment rates and reduce distribution losses, which will ultimately lead to improved financial performance.

Service charges – water.

The municipality generated a total revenue of R294 thousand from Water Services. However, the year-to-date actual amount of R 1.9 million is 17% less than the year-to-date budget of R 2.3 million for the period under review. The low billing in-water service charges is attributed to a combination of factors.

Firstly, load shedding caused a decline in water levels at the pump station. Secondly, the breakdown of the water supply pipes, which are currently under construction, has further aggravated the situation. Additionally, some areas are not metered, making it challenging to account for the actual amount of water consumed. Lastly, some consumers are unwilling to settle their accounts, which also contributes to the low-billing in water service charges.

In conclusion, these factors have resulted in a significant decrease in water service charges, affecting the municipality's revenue. It is essential to address these issues promptly to ensure the provision of efficient water services and to maintain the municipality's financial viability.

Service charges – sanitation.

In the present month, the municipality has generated a revenue of R658 thousand. The total revenue accumulated year-to-date amounts to R 5.5 million, which is 24% less than the year-to-date budget of R 7.2 million for the corresponding period. Notably, the collection on this particular service can be enhanced if the municipality enforces the approved credit control and debt collection policies.

Service charges – refuse.

The municipality generated R496 thousands and actual year to date R 4.1 million which is - 8% less than year to date budget which amounts to R4.5 million during the period under review. Due to challenges and breakdowns with the refuse removal trucks, hampers the municipality's efforts to raise much needed revenue.

Rent from fixed assets.

The municipality's fixed assets generated a total of R 758 during February in the year 2024. Upon review of the year-to-date budget, the actual amount generated amounts to R 2.3 thousand, indicating a 25% increase over the aforementioned budgeted amount of R 1.8 thousand. These figures suggest that the municipality's financial performance has exceeded its budgeted projections for the reviewed period.

Interest earned – from receivables.

The municipality has generated revenue amounting to R 1.6 million, with the actual year-to-date revenue standing at R 12.8 million, an amount 17% less than the year-to-date budget of R 15.5 million for the same period. This deviation is attributed to the interest accrued on outstanding debts owed to the municipality. This shortfall has negative implications for the municipal debtor's book, as the accounts remain unpaid for a more extended period and continue to accrue interest.

Fines, penalties, and forfeits

Municipality did not generate any revenue from Fines, penalties and forfeits for month, the year-to-date actual amounts to R124 thousands which is 50% more than the year to date budget that amounts to R 83 thousands for February 2024.

Licenses and Permits

The municipality did not budget for this line item the license testing yard is not operational renovation are required as per the Department of Traffic regulations.

Transfers recognised – operational.

Municipality received R149 thousands from Frances Baard for the period under review. Currently the year-to-date actual amounts to R48.8 million which is 5% higher than actual year to date budget that amounts to R46.5 million. Municipality receives grants as per DoRA schedules and as per invoice claims submitted to Frances Baard.

Other revenue

Municipality did not generated any revenue from other revenue and the year to date actual remained unchanged from previous month and amounts to R81 thousands which is 18% less than the actual year to date budget amounting to R 98 thousands during the period under review.

The above assessment on revenue sources of the municipality does indicate the need to effectively implement the Financial Recovery plan and Budget Funding plan and implementation of credit control and debt recovery policies to ensure improved revenue collection and sustained service delivery.

Table 2: Expenditure from 1st to 29th January 2024

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	Budget Year 2023/24								
		2022/23 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		48 606	53 709	53 709	3 437	30 171	35 806	(5 635)	-16%	53 709
Remuneration of councillors		4 673	4 807	5 612	861	3 592	3 742	(150)	-4%	5 612
Bulk purchases - electricity		23 257	25 000	24 000	1 826	5 933	16 000	(10 067)	-63%	24 000
Inventory consumed		16 644	12 920	15 715	836	7 662	10 477	(2 814)	-27%	15 715
Debt impairment		-	35 391	35 391	2 949	23 594	23 594	(0)	0%	35 391
Depreciation and amortisation		23 788	25 954	25 953	12 197	27 336	17 302	10 035	58%	25 953
Interest		7 549	-	-	-	-	-	-	-	-
Contracted services		5 922	9 594	10 929	198	4 293	7 286	(2 993)	-41%	10 929
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17 960	-	5 172	-	5 172	3 448	1 724	50%	5 172
Operational costs		12 826	10 299	17 439	421	9 743	11 626	(1 883)	-16%	17 439
Losses on Disposal of Assets		4 503	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		165 728	177 674	193 920	22 725	117 496	129 280	(11 784)	-9%	193 920

The above table indicates expenditure items by type.

Operating Expenditure

The aforementioned Table 2 provides a comprehensive overview of the municipality's operating expenditure. These figures have been derived from C4 in the attached C-Schedule. It is worth noting that, during February 2024, the municipality incurred a total operating expenditure of R22.7 million. As of the current year-to-date period, the municipality has spent R117.5 million, which is 9% less than the previously estimated budget of R129.3 million.

Employee related costs

The municipality incurred R 3.4 million on employee related costs and actual year to date amounts to R30.2 which reflects a negative variance of 16% that show that the municipality has spent less than the year-to-date budget which amounts to R 35.8 million during the period under review. The cost drivers to this variance are caused by vacant positions which were budgeted for, but no appointments were made. Cost containment measures were taken on this item to ensure expenditure stays within the budget, especially on overtime and standby allowance.

Remuneration of councillors

Expenditure incurred in relation to councillor's remuneration amounts to R861 thousands and the year-to-date actual amounts to R 3.6 million which reflects a negative variance of 4% when compared to year-to-date budget that amounts to R3.7 million. The variance in Remuneration of Councillors is immaterial.

Debt impairment

The municipality incurred R2.9 million on debt impairment and the actual year to date amounts to R23.6 million which reflects 0% variance when compared to actual year to date budget that amounts R23.6 million, it shows that both year to date actual and year to date budget are inline.

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This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 2022/23 audited financial statements.

Depreciation

The municipality incurred R12.2 million and actual year to date amounts to R 27.3 million which reflects 58% variance when compared to actual year to date budget that amounts to R17.3 million. This variance is caused by adjustment made on the budgeted amount in Depreciation as per 2022/23 Annual Financial Statement.

Bulk purchases

The actual expenditure incurred for bulk purchases– electricity amounted to R1.8 million for the current month and the actual year to date amounts to R 5.9 million which is 63 %less the projected budget that amounts to R16 million. This is because municipality cannot honour its payment arrangement made with Eskom, due to financial constraints that the municipality is currently facing. Take note that this amount only relate to Eskom expenditure as water is classified under inventory items.

Inventory consumed.

The reclassification of MSCOA has resulted in water purchases being categorized under inventory consumed. The amount spent on this item was R 836 thousand and the year-to-date expenditure stands at R 7.7 million. This reflects a variance of 27% less than the projected budget of R 10.5 million. The reason for this shortfall is that the municipality is unable to honor the payment agreement it made with Vaalharts, due to financial constraints.

Contracted Services.

Contracted services include Accountants and Auditors, Security service, professional consulting and other services related to maintenance of infrastructure as and when the need arises. The amount spent for Contracted Services amounts to R198 thousands and the year-to-date actual amounts to R4.3 million which reflects 41% variance when compared to the actual year to date budget that amounts to R7.3 million. Municipality is trying to maintain cost containment policy by reducing its expenditure in contracted services.

Other expenditure

This item has incurred expenditure amounting to R421 thousands and the actual year to dates amounts to R 9.7 million which reflected 16% variance when compared to the year-to-date budget that amounts to R 11.6 million. It includes items such as remuneration of ward committees, Assets consultants, insurance costs, external audit fees and other municipal running costs.

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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		(31 599)	(15 612)	(40 907)	(16 939)	(21 714)	(27 272)	5 557	(0)	(40 907)
Transfers and subsidies - capital (monetary allocations)										
		24 071	51 967	56 279	–	33 939	37 519	(3 581)	(0)	56 279
Transfers and subsidies - capital (in-kind)		1 725	3 000	4 745	–	1 135	3 163	(2 028)	(0)	4 745
Surplus/(Deficit) after capital transfers & contributions		(5 803)	39 355	20 117	(16 939)	13 360	13 411	(51)	(0)	20 117
Income Tax										
Surplus/(Deficit) after income tax		(5 803)	39 355	20 117	(16 939)	13 360	13 411			20 117
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(5 803)	39 355	20 117	(16 939)	13 360	13 411			20 117
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(5 803)	39 355	20 117	(16 939)	13 360	13 411			20 117

Table C4 of the attached C Schedule of the MBRR excludes the capital transfers (capital grants) revenue from the operational revenue and calculates surplus or deficit before and after adding the capital transfers.

For this financial year, the municipality has budgeted R54, 9 million and adjusted its capital budget to R61 million on capital transfers which entails of MIG, WSIG, RBIG, MDRG and FBDM Capital. As per Dora payment schedule, Municipality did not receive any capital grant for the reporting month and the actual year to date amounts R 35.1 million which reflected a variance of R5.6 million when compared to year-to-date budget amounting to R40.7 million. This variance mainly caused by invoices that still need to be submitted to RBIG and FBDM.

The deficit before inclusion of capital transfers amounted to 16.9 million and remained unchanged after inclusion of capital transfers.

Statement of financial performance

The tables above highlight the financial performance of the municipality per revenue source and expenditure type.

HON. MAYOR
Neo Mase

Executive Summary

INTRODUCTION

The Municipal Finance Management Act, No. 56 of 2003 states that the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month.

When necessary, an explanation of any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote; any material variances from the service delivery and budget implementation plan; and any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipalities approved budget.

The statement must include a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

FINANCIAL PERFORMANCE vs APPROVED BUDGET

Tables C1 and C4 highlights the financial performance of the municipality for the month February 2024.

Revenue

The operating revenue for month ending February 2024 amounts to R 5.7 million and the actual year to date amounts to R95.8 million which reflected a negative variance of R6.2 million when compared to the year to date actual that amounts to R102million. This revenue is not actual cash as it includes billed and realised revenue.

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Income for the month ended 29 February 2024.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		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		13 907	33 713	16 192	947	9 293	10 795	(1 502)	-14%	16 192
Service charges - Water		6 010	9 156	3 492	294	1 921	2 328	(407)	-17%	3 492
Service charges - Waste Water Management		8 041	10 832	10 832	658	5 486	7 222	(1 736)	-24%	10 832
Service charges - Waste management		4 509	6 683	6 716	496	4 111	4 477	(366)	-8%	6 716
Sale of Goods and Rendering of Services		517	624	737	45	353	491	(138)	-28%	737
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 048	13 632	23 250	1 585	12 823	15 500	(2 677)	-17%	23 250
Interest from Current and Non Current Assets		10 912	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		2	3	2	-	0	1	(1)	-64%	2
Rental from Fixed Assets		1	3	3	1	2	2	0	25%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		3 698	71	147	-	81	98	(18)	-18%	147
Non-Exchange Revenue										
Property rates		12 263	13 926	13 926	1 085	8 617	9 284	(666)	-7%	13 926
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		586	135	124	-	124	83	41	50%	124
Licence and permits		(2 251)	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		69 502	68 488	69 743	149	48 870	46 495	2 375	5%	69 743
Interest		-	4 798	7 849	527	4 100	5 233	(1 133)	-22%	7 849
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		382	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		134 129	162 062	153 013	5 787	95 782	102 008	(6 227)	-6%	153 013

Monthly income for the Eight months ended 29 February 2024

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	YearTD actual
Revenue									
Exchange Revenue									
Service charges - Electricity	1,271,747	1,163,399	1,006,419	2,218,814	- 588,229	1,553,191	1,721,063	946,917	9,293,321
Service charges - Water	200,074	316,135	176,616	558,508	- 69,453	310,277	135,801	293,518	1,921,476
Service charges - Waste Water Management	723,062	707,112	692,158	690,900	672,669	679,217	662,502	658,320	5,485,940
Service charges - Waste management	542,813	528,868	514,471	515,977	509,734	508,212	494,752	496,039	4,110,867
Sale of Goods and Rendering of Services	20,616	80,002	42,324	28,962	12,505	17,227	106,254	44,937	352,827
Agency services	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1,623,428	1,556,335	1,635,007	1,605,101	1,611,643	1,586,299	1,620,461	1,584,802	12,823,075
Interest from Current and Non Current Assets	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	455	-	-	-	455
Rental from Fixed Assets	758	-	-	-	-	758	-	758	2,274
Licence and permits	-	-	-	-	-	-	-	-	-
Operational Revenue	18,684	25,550	9,955	-	18,596	-	7,735	-	80,519
Non-Exchange Revenue									
Property rates	1,091,161	1,072,272	1,064,154	1,076,929	1,081,693	1,076,031	1,070,077	1,085,112	8,617,429
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	37,650	9,950	35,100	4,450	31,500	-	5,150	-	123,800
Licence and permits	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	25,663,000	3,238,000	573,500	-	427,000	18,819,157	-	149,394	48,870,051
Interest	499,382	502,711	506,445	507,771	513,968	521,593	521,239	526,784	4,099,893
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	31,692,376	9,200,334	6,256,148	7,207,412	4,222,080	25,071,963	6,345,034	5,786,578	95,781,925

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Monthly expenditure for the month ended 29 February 2024

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		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		48 606	53 709	53 709	3 437	30 171	35 806	(5 635)	-16%	53 709
Remuneration of councillors		4 673	4 807	5 612	861	3 592	3 742	(150)	-4%	5 612
Bulk purchases - electricity		23 257	25 000	24 000	1 826	5 933	16 000	(10 067)	-63%	24 000
Inventory consumed		16 644	12 920	15 715	836	7 662	10 477	(2 814)	-27%	15 715
Debt impairment		-	35 391	35 391	2 949	23 594	23 594	(0)	0%	35 391
Depreciation and amortisation		23 788	25 954	25 953	12 197	27 336	17 302	10 035	58%	25 953
Interest		7 549	-	-	-	-	-	-	-	-
Contracted services		5 922	9 594	10 929	198	4 293	7 286	(2 993)	-41%	10 929
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17 960	-	5 172	-	5 172	3 448	1 724	50%	5 172
Operational costs		12 826	10 299	17 439	421	9 743	11 626	(1 883)	-16%	17 439
Losses on Disposal of Assets		4 503	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		165 728	177 674	193 920	22 725	117 496	129 280	(11 784)	-9%	193 920

A breakdown of the total operating expenditure per month:

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	YearTD actual
Expenditure By Type									
Employee related costs	3 518 456	3 415 930	3 616 151	3 408 141	6 067 050	3 422 814	3 285 369	3 436 970	30 170 881
Remuneration of councillors	390 115	390 115	390 115	390 115	390 115	390 115	390 115	861 111	3 591 917
Bulk purchases - electricity	-	-	869 565	-	-	3 084 809	152 488	1 826 087	5 932 949
Inventory consumed	483 167	689 289	1 891 775	380 317	1 080 665	642 512	1 658 629	835 945	7 662 298
Debt impairment	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	23 593 981
Depreciation and amortisation	2 162 796	2 162 796	2 162 796	2 162 796	2 162 796	2 162 796	2 162 796	12 196 865	27 336 439
Interest	-	-	-	-	-	-	-	-	-
Contracted services	65 505	367 982	939 451	500 641	863 839	1 201 462	156 283	197 866	4 293 029
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 171 767	-	-	-	-	-	-	-	5 171 767
Operational costs	455 874	835 102	680 576	910 789	2 585 256	2 011 535	1 842 834	421 034	9 743 000
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	15 196 927	10 810 462	13 499 678	10 702 046	16 098 969	15 865 291	12 597 762	22 725 125	117 496 260

The main cost drivers for the municipality are salary costs, bulk purchases, contracted services, inventory consumed and other general expenditure. Under employee related expenditure overtime; under contracted services legal fees and security services and repair and maintenance cost need to be monitored effectively to ensure minimal spending.

Capital Expenditure

The municipality has incurred expenditure of R 3.3 million on capital expenditure for the month ending February 2024 and actual year to date amounts to R29.9 which reflects under spending on capital grants of R 10.8 million when compared to year-to-date budget that amounts to R 40.7 million. The under spending is caused by late approval of project business plans, community disruptions, and payments as per claim and other issues. This information is what is captured on the municipal financial system (which reflects payment without VAT and retention)

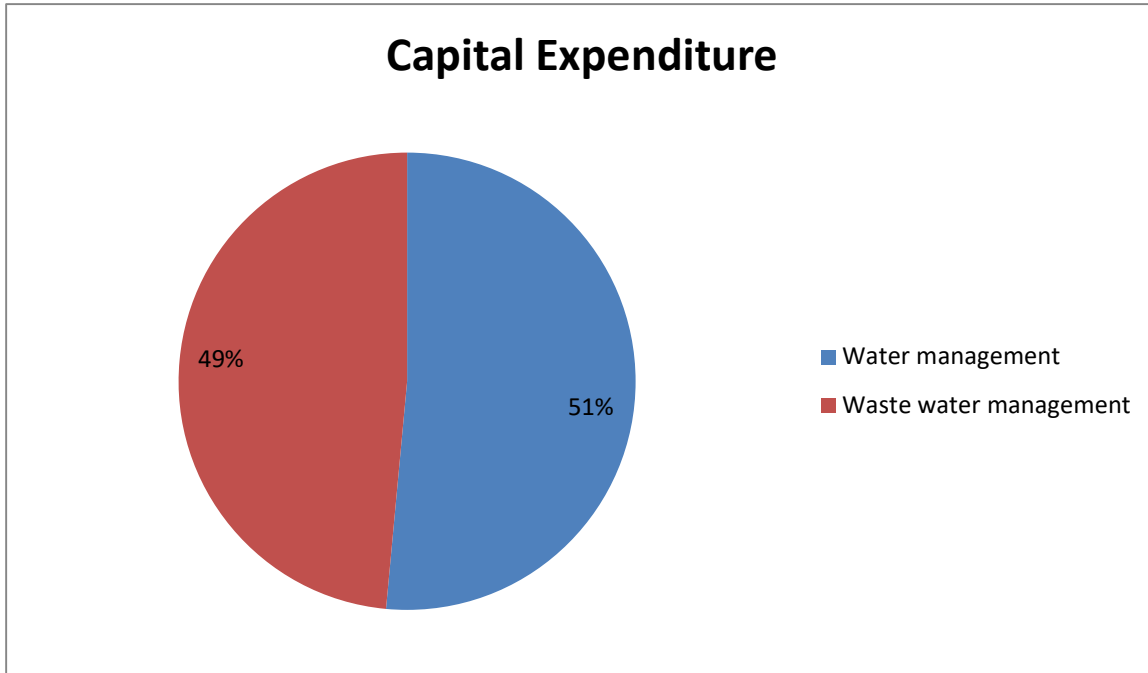
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and the grant register, which might differ with other technical reports as those reports include submitted invoices which include the vat and retention.

NC093 Magareng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M08 February

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-		-
01.1 - Council & Executive Administration		-	-	-	-	-	-	-		-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
02.1 - Office Of The Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		-	290	-	-	-	-	-		-
03.1 - Administration And Legal		-	-	-	-	-	-	-		-
03.2 - Corporate Admin		-	290	-	-	-	-	-		-
03.3 - Human Resources		-	-	-	-	-	-	-		-
Vote 04 - Financial Services		-	-	-	-	-	-	-		-
04.1 - Finance Admin		-	-	-	-	-	-	-		-
Vote 05 - Municipal Infrastructure		25 368	54 967	61 024	3 337	29 916	40 683	(10 767)	-26%	61 024
05.1 - Technical Admin		-	-	-	-	-	-	-		-
05.2 - Roads And Stormwater		-	-	-	-	-	-	-		-
05.3 - Solid Waste Management		-	-	-	-	-	-	-		-
05.4 - Sanitation		1 482	19 515	19 515	3 337	14 516	13 010	1 506	12%	19 515
05.5 - Water		23 885	35 452	41 509	-	15 400	27 673	(12 273)	-44%	41 509
05.6 - Electricity		-	-	-	-	-	-	-		-
Vote 06 - Community Services		-	-	-	-	-	-	-		-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-		-
07.1 - Cemetary		-	-	-	-	-	-	-		-
07.2 - Library		-	-	-	-	-	-	-		-
07.3 - Library		-	-	-	-	-	-	-		-
07.4 - Traffic		-	-	-	-	-	-	-		-
07.5 - Traffic		-	-	-	-	-	-	-		-
07.6 - Parks And Recreation		-	-	-	-	-	-	-		-
07.7 - Safety		-	-	-	-	-	-	-		-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-		-
Vote 09 - Planning & Development		-	-	-	-	-	-	-		-
09.1 - Planning And Development		-	-	-	-	-	-	-		-
09.2 - Led		-	-	-	-	-	-	-		-
09.3 - Idp		-	-	-	-	-	-	-		-
09.4 - Land Use		-	-	-	-	-	-	-		-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-		-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-		-
Vote 12 - Spatial Development, Planning & Traditic		-	-	-	-	-	-	-		-
Vote 13 - Electricity Department		-	-	-	-	-	-	-		-
Vote 14 - Maluti Water		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total single-year capital expenditure		25 368	55 257	61 024	3 337	29 916	40 683	(10 767)	(0)	61 024
Total Capital Expenditure		25 368	55 257	61 024	3 337	29 916	40 683	(10 767)	(0)	61 024

Capital Expenditure as per Function Classification



Statement of Financial position.

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		(108 668)	(138 558)	(164 734)	(5 944)	(164 734)
Trade and other receivables from exchange transactions		23 459	90 110	104 223	21 228	104 223
Receivables from non-exchange transactions		8 952	15 690	11 835	15 295	11 835
Current portion of non-current receivables						
Inventory		116	(136)	(84)	116	(84)
VAT		59 352	54 920	54 016	61 125	54 016
Other current assets		(1 270)	(1 810)	(762)	(1 274)	(762)
Total current assets		(18 059)	20 216	4 494	90 545	4 494
Non current assets						
Investments						
Investment property		24 867	23 831	23 468	24 867	23 468
Property, plant and equipment		428 519	281 929	312 515	430 712	312 515
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		10	20	20	10	20
Trade and other receivables from exchange transactions		0	-	0	0	0
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		453 767	306 151	336 374	455 960	336 374
TOTAL ASSETS		435 708	326 367	340 869	546 506	340 869
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(319)	165	165	-	165
Consumer deposits		1 309	611	611	1 323	611
Trade and other payables from exchange transactions		398 882	320 290	348 718	275 216	348 718
Trade and other payables from non-exchange transactions		14 222	(264)	(1 164)	33 383	(1 164)
Provision		7 219	11 275	11 275	8 676	11 275
VAT		23 743	24 009	24 273	25 469	24 273
Other current liabilities		-	-	-	-	-
Total current liabilities		445 056	356 086	383 878	344 066	383 878
Non current liabilities						
Financial liabilities		794	-	-	794	-
Provision		7 285	11 911	17 859	6 744	17 859
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		8 079	11 911	17 859	7 538	17 859
TOTAL LIABILITIES		453 135	367 997	401 737	351 604	401 737
NET ASSETS	2	(17 427)	(41 630)	(60 868)	194 902	(60 868)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		210 564	(41 630)	(60 868)	194 902	(60 868)
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	210 564	(41 630)	(60 868)	194 902	(60 868)

Total Assets

Variances were noted between the budgeted values of assets and the actual recorded at the end of the review period. As at the end of February 2024, the municipality recorded total assets of R546.5 million which includes R 90.5million and R455.9 million for both current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months; while non-current assets are likely to be converted into cash over a longer-term.

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

As at the end of February 2024, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of 36.5 million, representing about 7% of the total assets. Looking at the annual budgeted trade and other receivables of R105.8 million which is adjusted to R116,1 million, consumer debtors appear to be understated as compared to the debtor's age analysis. This is due to the failure of customers paying their debt as well as the impact of debt impairment which will be fully affected at the end of the financial year. This is also an indication of the rate at which consumer debtors are escalating. It will be important that council fast-track implementation of its credit control and debt collection strategies (revenue enhancement) in order to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment to accurately budget for the consumer debtors projected at the end of the financial year.

Property Plant and Equipment (PPE)

As at 29 February 2024, the municipality recorded R 430.7 million for Property Plant and Equipment, which represents 79% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities.

This R430.7 million is more than the projected amount of R312.5 million for the financial year ending 2023/24. PPE need to be relooked in line with the projected CAPEX and depreciation during the next financial year budget.

Total Liabilities

Variances were noted between the budgeted values of liabilities and the actual recorded at the end of February 2024. As at the end February 2024, the municipality recorded total liabilities of R351.6 million which entails R 344.1 million and R7.5 million for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

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The current ratio of the municipal's financial position equals to 0.26, which is current assets divided by current liabilities (90 545/ 344 066). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its shorts term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position pay off debts when they become due.

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

Cash flow Statement.

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	4 874	7 855	527	4 571	5 236	(665)	-13%	7 855
Service charges		–	20 261	19 374	1 382	14 217	12 916	1 301	10%	19 374
Other revenue		–	786	18 564	1 583	6 399	12 376	(5 977)	-48%	18 564
Transfers and Subsidies - Operational		–	68 488	69 743	149	48 870	46 495	2 375	5%	69 743
Transfers and Subsidies - Capital		–	54 967	61 024	–	35 074	40 683	(5 608)	-14%	61 024
Interest		–	–	11	–	–	7	(7)	-100%	11
Dividends								–		
Payments										
Suppliers and employees		–	(116 329)	(127 405)	(7 579)	(61 394)	(84 936)	(23 542)	28%	176 058
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	33 047	49 166	(3 938)	47 737	32 777	(14 960)	-46%	352 629
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		–	(55 257)	(61 024)	(3 337)	(29 916)	(40 683)	(10 767)	26%	(56 279)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(55 257)	(61 024)	(3 337)	(29 916)	(40 683)	(10 767)	26%	(56 279)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	–	–	2	14	–	14	#DIV/0!	–
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	2	14	–	(14)	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		–	(22 210)	(11 858)	(7 273)	17 836	(7 905)			296 350
Cash/cash equivalents at beginning:		242	242	734	44 838	734	734			734
Cash/cash equivalents at month/year end:		242	(21 968)	(11 125)		18 569	(7 172)			297 083

Table C7 presents details pertaining to cash flow performance. As at end of February 2024, the net cash inflow from operating activities amounts to –R3,9 million whilst the net cash outflow from investing activities amounts to –R3,3 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities amounts R 2 thousand. The cash and

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cash equivalent held for the of February 2024 amounted to –R7.2 million and the net effect of the above cash flows is cash outflow movement of R 18,6 million.

Monthly Budget Statements summary

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M08 February

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	12 263	13 926	13 926	1 085	8 617	9 284	(666)	-7%	13 926
Service charges	32 468	60 384	37 233	2 395	20 812	24 822	(4 010)	-16%	37 233
Investment revenue	10 912	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	69 502	68 488	69 743	149	48 870	46 495	2 375	–	69 743
Other own revenue	8 984	19 264	32 112	2 157	17 483	21 408	(3 925)	-18%	–
Total Revenue (excluding capital transfers and contributions)	134 129	162 062	153 013	5 787	95 782	102 008	(6 227)	-6%	153 013
Employee costs	48 606	53 709	53 709	3 437	30 171	35 806	(5 635)	–	53 709
Remuneration of Councillors	4 673	4 807	5 612	861	3 592	3 742	(150)	–	5 612
Depreciation and amortisation	23 788	25 954	25 953	12 197	27 336	17 302	10 035	–	25 953
Interest	7 549	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	39 901	37 920	39 715	2 662	13 595	26 477	(12 882)	–	39 715
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	41 210	55 284	68 931	3 568	42 802	45 954	(3 152)	-7%	68 931
Total Expenditure	165 728	177 674	193 920	22 725	117 496	129 280	(11 784)	-9%	193 920
Surplus/(Deficit)	(31 599)	(15 612)	(40 907)	(16 939)	(21 714)	(27 272)	5 557	-20%	(40 907)
Transfers and subsidies - capital (monetary)	24 071	51 967	56 279	–	33 939	37 519	###	-10%	56 279
Transfers and subsidies - capital (in-kind)	1 725	3 000	4 745	–	1 135	3 163	(2 028)	-64%	4 745
Surplus/(Deficit) after capital transfers & contributions	(5 803)	39 355	20 117	(16 939)	13 360	13 411	(51)	-0%	20 117
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(5 803)	39 355	20 117	(16 939)	13 360	13 411	(51)	-0%	20 117
Capital expenditure & funds sources									
Capital expenditure	25 368	55 257	61 024	3 337	29 916	40 683	(10 767)	-26%	61 024
Capital transfers recognised	23 885	54 967	61 024	3 337	29 916	40 683	(10 767)	-26%	61 024
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	1 482	290	–	–	–	–	–	–	–
Total sources of capital funds	25 368	55 257	61 024	3 337	29 916	40 683	(10 767)	-26%	61 024
Financial position									
Total current assets	(18 059)	20 216	4 494	–	90 545	–	–	–	4 494
Total non current assets	453 767	306 151	336 374	–	455 960	–	–	–	336 374
Total current liabilities	445 056	356 086	383 878	–	344 066	–	–	–	383 878
Total non current liabilities	8 079	11 911	17 859	–	7 538	–	–	–	17 859
Community wealth/Equity	210 564	(41 630)	(60 868)	–	194 902	–	–	–	(60 868)
Cash flows									
Net cash from (used) operating	–	33 047	49 166	(3 938)	47 737	32 777	(14 960)	-46%	352 629
Net cash from (used) investing	–	(55 257)	(61 024)	(3 337)	(29 916)	(40 683)	(10 767)	26%	(56 279)
Net cash from (used) financing	–	–	–	2	14	–	(14)	#DIV/0!	–
Cash/cash equivalents at the month/year end	242	(21 968)	(11 125)	–	18 569	(7 172)	(25 741)	359%	297 083
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	5 510	5 134	4 848	4 867	5 011	4 793	25 762	353 099	409 024
Creditors Age Analysis									
Total Creditors	6 288	9 630	10 707	11 133	11 643	57 734	58 069	96 359	261 562

2 – SUPPORTING DOCUMENTATION

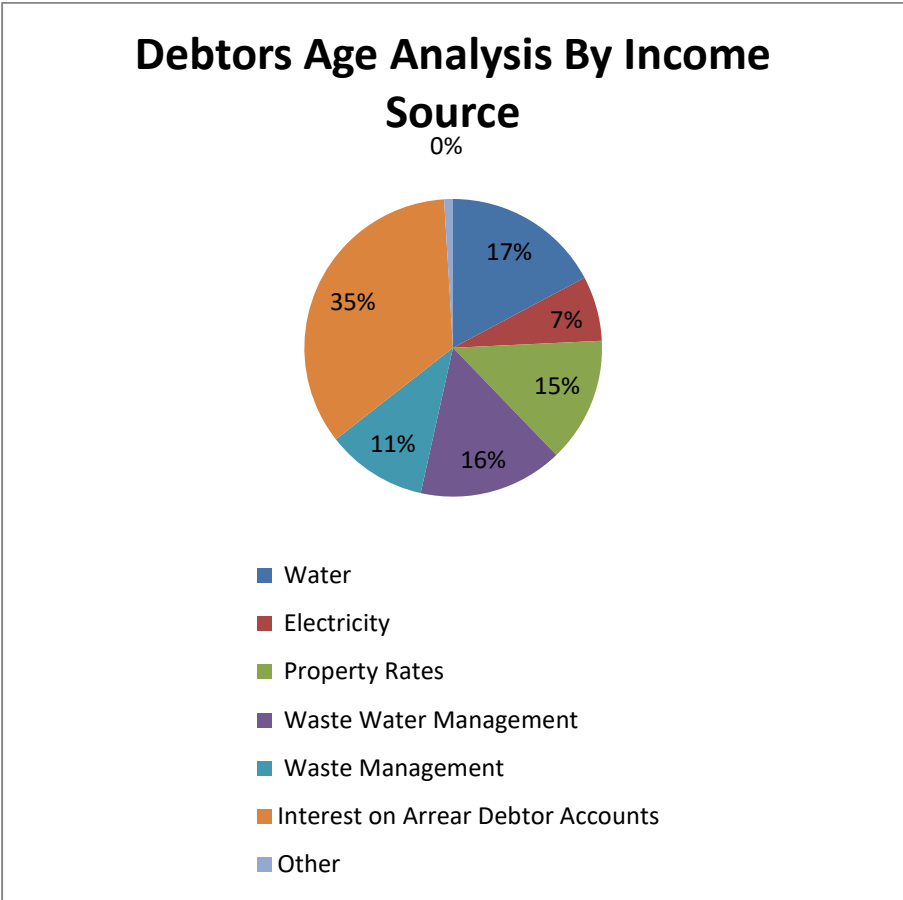
Debtors Analysis

The outstanding debtors as at 29th February 2024 amounts to R 409 million which shows increase of R4.2 million in debtors book when compared to January 2024 outstanding debtors that amounts to R404.8 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R375.4 million, which incurs interest each and every month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. The average collection rate is reported to be at 18,36% for the month of February. The effective implementation of the debt collection and credit control is critically essential to ensure the sustainability of the municipality; this figure is due to old debts. The Municipality needs to work harder on collecting old debts.

Summary of Debtors as at 29th January 2024

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	344	414	318	327	342	315	2 159	66 096	70 315	69 239		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	452	357	170	269	402	224	672	26 257	28 802	27 824		
Receivables from Non-exchange Transactions - Property Rates	1400	1 046	808	823	772	761	758	4 408	46 092	55 469	52 791		
Receivables from Exchange Transactions - Waste Water Management	1500	779	754	766	760	772	772	4 573	55 015	64 190	61 891		
Receivables from Exchange Transactions - Waste Management	1600	573	544	550	546	551	549	3 213	38 289	44 814	43 147		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 246	2 220	2 183	2 156	2 145	2 123	10 438	117 883	141 395	134 745		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	70	37	37	37	39	52	299	3 468	4 039	3 895		
Total By Income Source	2000	5 510	5 134	4 848	4 867	5 011	4 793	25 762	353 099	409 024	393 532	-	-
Total January 2023/24		5 468	4 918	4 938	5 036	4 817	4 749	25 657	349 245	404 827	389 503		
Debtors Age Analysis By Customer Group													
Organs of State	2200	264	252	185	195	197	159	798	4 613	6 662	5 961		
Commercial	2300	672	461	315	350	332	309	1 630	20 691	24 761	23 313		
Households	2400	4 511	4 389	4 317	4 290	4 453	4 294	23 161	326 029	375 444	362 228		
Other	2500	64	32	31	31	31	31	172	1 766	2 157	2 030		
Total By Customer Group	2600	5 510	5 134	4 848	4 867	5 011	4 793	25 762	353 099	409 024	393 532	-	-



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TOP TWENTY DEBTORS' BOOKS AS PER END OF FEBRUARY 2024.

NO	ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1	1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	9 889 483,94	10 121 339,48
	1011982	WARRENTON SUPER CHICKEN PTY LTD	8 053,25	46 114,01	68 304,78	67 070,34	3 854,74	-	-	-	30 295,83	
2	1014691	NATIONAL GOVERNMENT OF RSA	83 631,18	83 035,67	82 440,17	81 844,66	81 249,16	80 683,54	70 697,85	70 287,50	2 645 855,78	3 363 952,19
3	1015015	SSANRAL	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	12 663,85	12 663,85	2 603 913,38	2 751 430,14
4	1200112	MAGELEVENDZE INV CC	-	-	-	-	-	-	-	-	926 565,09	926 565,09
	1002654	MAGELEVENDZE INV CC	5 825,28	6 018,25	5 808,36	5 799,91	5 796,76	5 821,08	4 844,16	4 842,52	312 407,90	362 992,36
5	1014741	LAERSKOOL HARTSVALLEI	21 372,41	21 220,23	21 068,04	20 915,86	20 763,67	20 619,13	18 067,23	17 962,36	676 163,17	859 676,70
6	1015018	LM ERASMUS BOEDERY GRASBULT	6 583,81	6 577,74	6 571,66	6 565,59	6 559,51	6 554,23	4 845,44	4 841,61	798 235,19	853 924,67
7	1006041	SS KOTE	4 691,76	4 684,55	4 677,32	4 670,09	4 662,88	4 656,51	3 495,66	3 491,04	706 315,31	746 044,11
8	1000719	MM MOLOI	4 468,14	4 464,56	4 460,97	4 457,39	4 452,16	4 627,89	3 300,79	3 298,37	633 449,85	671 449,99
9	5002134	W J HEWITT	3 638,92	3 638,92	3 637,27	3 814,75	3 813,09	3 815,88	2 640,44	2 644,49	560 017,78	587 661,54
10	1200206	GM WESI	-	-	-	-	-	-	-	-	550 968,56	577 662,30
	1001073	GM WESI	2 228,21	2 187,25	2 146,26	2 183,02	2 142,03	2 102,15	1 435,63	-	10 000,00	
11	1002657	A TERWIN	7 722,17	7 676,07	7 629,95	7 583,84	7 537,72	7 494,40	6 353,40	6 321,93	406 263,81	472 351,59
12	1200313	CM AVENANT	-	-	-	-	-	-	-	-	293 401,23	452 920,18
	1015849	CM AVENANT	2 894,27	2 733,73	2 573,18	2 412,63	2 252,09	2 092,57	1 904,35	1 883,52	137 741,69	
13	1001684	MOTSHELE	3 169,27	3 985,09	2 822,60	2 818,57	2 814,56	2 810,94	2 113,46	2 110,83	421 991,08	450 900,27
14	1004435	OK THETHE	3 583,89	3 575,62	3 567,37	3 559,10	3 550,84	3 543,19	2 731,49	2 725,99	415 796,15	446 225,78
15	1003573	D,C DYKER	3 400,43	3 396,42	3 392,40	3 388,37	3 384,36	3 380,74	2 526,85	2 524,22	413 883,26	443 021,89
16	1004132	D GEORGE	3 474,09	3 464,07	3 454,05	3 444,03	3 434,00	3 429,60	2 174,95	2 171,75	411 778,48	440 309,13
17	1002463	A SPOORNET	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 255,49	1 255,49	403 374,52	417 999,28
18	1006176	A TSWELELOPELE COMMUNITY CR(VEL)	2 405,32	2 401,76	2 398,19	2 394,63	2 391,06	2 407,53	1 830,65	1 828,20	387 601,02	408 067,24
19	1003911	MJ MALGAS	3 011,03	3 006,02	3 001,01	2 995,99	2 990,97	2 987,78	2 106,42	2 104,11	377 158,72	402 378,10
20	1001698	GR MARTIN	2 388,87	2 383,62	2 377,93	2 422,29	2 367,45	2 373,64	1 841,07	2 216,84	365 893,81	386 659,62

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Top 100 Debtors per Customer groups.

All Government Debtors

Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1	1014691	NATIONAL GOVERNMENT OF RSA	84 822,19	84 226,68	83 631,18	83 035,67	82 440,17	81 844,66	81 249,16	80 683,54	70 697,85	2 716 143,28	3 448 774,38
2	1014741	LAERSKOOL HARTSVALLEI	21 676,78	21 524,60	21 372,41	21 220,23	21 068,04	20 915,86	20 763,67	20 619,13	18 067,23	694 125,53	881 353,48
3	1012475	DEPARTMENT OF EDUCATION	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 207,47	270 634,72	285 156,99
4	1006861	PUBLIC WORK ROADS	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 091,87	223 090,56	236 222,59
5	1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	917,61	223 140,57	234 176,66
6	1012112	NATIONAL GOVERNMENT OF RSA	4 392,70	4 362,41	4 332,12	4 301,83	4 271,54	4 241,25	4 210,96	4 182,13	3 833,17	168 072,18	206 200,29
7	1006529	TLHATLOGANG PRIM SCHOOL/	4 629,19	4 865,89	4 832,61	4 799,33	4 766,05	4 732,77	4 699,50	4 628,90	8 842,74	94 789,58	141 586,56
8	1006107	WARRENTON HOSPITAAL	22 924,92	36 727,20	7 207,27	28 856,46	29 066,71	1 011,26	-	-	-	-	125 793,82
9	1008271	ROLIHLAHLA PRIMARY SCHOOL	3 888,16	3 860,58	3 832,99	3 805,39	3 777,81	3 750,22	3 722,63	3 696,44	3 332,11	86 490,08	120 156,41
10	1004763	WARRENTONVALE COMBINED SCHOOL	11 953,45	18 083,82	11 962,21	13 739,15	6 517,09	14 587,99	15 850,03	10 213,68	13 977,25	-	116 884,67
11	1000839	HOERSKOOL	7 437,71	7 375,67	7 313,63	7 251,60	7 189,55	7 389,34	7 765,61	7 707,18	7 001,23	34 620,88	101 052,40
12	1012418	SJIBBOLET TRUST	1 536,78	1 526,86	1 516,95	1 507,04	1 497,13	1 487,21	1 477,30	1 467,86	1 326,43	69 675,75	83 019,31
13	1006532	DEPT VAN ONDERWYS	510,39	510,39	510,39	510,39	510,39	510,39	510,39	510,39	370,28	75 659,49	80 112,89
14	1012801	PUBLICWORKS	1 133,06	1 127,12	1 121,20	1 115,27	1 109,34	1 103,41	1 097,49	1 092,06	911,45	67 240,30	77 050,70
15	1012301	DEPARTMENT OF LAND AFFAIRS	1 022,00	1 015,39	1 008,79	1 002,18	995,57	988,96	982,35	976,06	882,46	47 717,28	56 591,04
16	1011962	DEPARTMENT OF LAND AFFAIRS	1 012,63	1 006,02	999,41	992,80	986,19	979,58	972,97	966,68	875,66	45 490,42	54 282,36
17	1011959	DEPARTMENT OF LAND AFFAIRS	661,62	657,49	653,36	649,23	645,10	640,97	636,84	632,90	568,13	33 428,96	39 174,60
18	1002005	STREEKSVERTEENWOORDIGER	14 986,49	6 618,70	5 384,49	1 190,98	907,95	773,41	773,41	821,45	680,28	1 967,86	34 105,02
19	1012215	ANMAR TRUST	645,79	641,39	636,98	632,57	628,17	623,76	619,36	615,16	562,48	25 682,22	31 287,88
20	1012802	DEPT WELSYN	17 553,88	9 640,26	3 313,36	209,78	-	-	-	-	-	-	30 717,28

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Top 100 government debtors continue

Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
21	1000835	LAERSKOOI WARRENTON	14 690,03	15 981,53	-	-	-	-	-	-	-	-	30 671,56
22	1012270	JH NELSON	720,80	715,56	710,33	705,10	699,87	694,64	689,40	684,42	634,52	22 259,41	28 514,05
23	1012145	REPUBLIEK VAN SUID-AFRIKA	148,07	148,07	148,07	148,07	148,07	148,07	148,07	148,07	107,43	25 738,90	27 030,89
24	1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	4 722,93	4 384,62	5 198,18	3 683,84	3 407,33	2 123,80	-	-	-	-	23 520,70
25	1000840	HOERSKOOI SPORTVELDE	1 129,81	1 093,67	1 102,44	988,71	15 931,21	-	-	-	-	-	20 245,84
26	1015121	PUBLIC WORKS	2 097,42	2 093,10	710,54	3 732,60	209,73	2 851,37	84,33	5 110,75	-	-	14 961,36
27	1015123	STREEKSVERTREENWOORDIGER	6 310,11	5 939,75	1 280,54	485,66	429,55	333,54	333,54	279,10	222,20	234,03	14 591,81
28	1006860	MOGOMOTSI SEK SCHOOL	4 626,66	4 584,30	4 584,30	-	-	-	-	-	-	-	13 795,26
29	1003999	PROVINCIAL GOVERNMENT OF THE NC	563,21	558,36	553,51	548,65	543,80	557,03	552,17	602,87	536,45	8 312,42	13 328,47
30	1003408	NATIONAL GOVERNMENT OF RSA	1 164,09	1 159,47	1 154,78	1 143,99	1 162,08	1 151,30	1 140,51	1 136,46	1 063,94	1 890,66	12 167,28
31	1004764	NATIONAL GOVERNMENT OF RSA	11 435,84	-	-	-	-	-	-	-	-	-	11 435,84
32	1012251	REPUBLIEK VAN SUID-AFRIKA	57,17	57,17	57,17	57,17	57,17	57,17	57,17	57,17	41,48	8 698,34	9 197,18
33	1011964	DEPARTMENT OF LAND AFFAIRS	151,25	150,28	149,32	148,36	147,39	146,43	145,46	144,55	130,33	7 214,61	8 527,98
34	1002455	STREEKSVERTREENWOORDIGER	2 188,46	1 561,27	1 785,18	1 739,74	838,80	-	-	-	-	-	8 113,45
35	1003412	NATIONAL GOVERNMENT OF RSA	1 316,25	1 311,80	1 307,06	1 294,08	1 218,06	-	-	-	-	-	6 447,25
36	1006325	DIE STREEKSVERTREENWOORDIGE	-	-	-	-	-	-	-	-	-	5 837,58	5 837,58
37	1004790	NATIONAL GOVERNMENT OF RSA	357,11	353,80	350,49	347,18	343,88	340,57	337,26	337,11	314,85	2 284,43	5 366,68
38	1006531	WARRENTON PUBLIEKE SKOOI	3 838,86	-	-	-	-	-	-	-	-	-	3 838,86
39	1009342	DEPT GESONDHEID PHOLONG KLINIEK	396,53	396,53	392,96	306,73	261,81	206,69	-	-	-	-	1 961,25
40	1006530	PUBLIC WORK ROADS	4,57	4,57	4,57	4,57	4,57	4,57	4,57	4,57	3,32	1 869,79	1 909,67

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Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
41	1002006	STREEKSVERTEENWOORDIGER	536,62	531,84	537,47	67,90	10,17	5,27	5,27	5,27	0,58	9,66	1 710,05
42	1015122	DIE STREEKSVERTEENWOORDIGER	636,78	633,85	337,14	14,64	8,78	2,93	2,93	2,93	-	9,12	1 649,10
43	1001849	PROVINCIAL GOVERNMENT OF THE NC	42,64	42,29	41,94	41,59	41,23	40,88	40,53	44,21	39,26	1 221,35	1 595,92
44	1001642	NATIONAL GOVERNMENT OF RSA	951,10	1 613,50	137,61	-	-	-	-	-	-	-	1 525,34
45	1012355	REPUBLIEK VAN SUID-AFRIKA	5,68	5,68	5,68	5,68	5,68	5,68	5,68	5,68	4,12	869,37	918,93
46	1012113	NATIONAL GOVERNMENT OF RSA	2,99	2,99	2,99	2,99	2,99	2,98	2,98	2,98	2,24	476,18	502,31
47	1015125	STREEKSVERTEENWOORDIGER	283,07	280,52	277,98	275,59	258,20	-	-	5,04	0,41	9,21	212,62
48	1012332	REPUBLIEK VAN SUID-AFRIKA	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,69	151,17	159,46
49	1012364	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,33	90,62	94,63
50	1012365	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,33	90,62	94,63
51	5002090	WARRENTON HOSPITAAL	-	-	-	-	-	-	-	-	-	-	-
52	1012121	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	25,24
53	1003427	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	163,17
54	1001848	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	639,44
55	1015124	STREEKSVERTEENWOORDIGER	-	-	5,92	5,63	5,34	5,05	5,05	5,05	0,42	9,22	849,26
56	1012156	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	2 023,94
57	1003428	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	2 568,12
58	1000838	BUSLOOTS & SNOEPKAMERS	-	-	-	-	-	-	-	-	-	-	12 484,13
59	1001720	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	18 090,74
60	1012159	LAERSKOOL HARTSVALLEI	-	-	-	-	-	-	-	-	-	-	18 299,16
61	1001677	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	19 622,77
62	1012417	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	102,85	101,21	2 151,80	29 401,70
63	1012351	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	40 727,45
64	1000842	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	40 834,80
65	1002004	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	41 008,98
66	1000841	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	56 798,57
67	1012356	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	60 347,91
68	1012340	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	94 207,95
69	1012341	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	116 393,91
70	1012374	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	180 522,07
71	1000836	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	182 657,21
72	1012375	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	253 234,49

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All Commercial Debtors

Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1	1015015	S SANRAL	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	12 663,85	2 616 577,23	2 768 885,72
2	1015018	LM ERASMUS BOEDERY GRASBULT	6 595,96	6 589,89	6 583,81	6 577,74	6 571,66	6 565,59	6 559,51	6 554,23	4 845,44	803 076,80	860 520,63
3	1200206	GM WESI	-	-	-	-	-	-	-	-	-	548 468,56	548 468,56
4	1002657	A TERWIN	7 814,42	7 768,30	7 722,17	7 676,07	7 629,95	7 583,84	7 537,72	7 494,40	6 353,40	412 585,74	480 166,01
5	1002463	A SPOORNET	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 255,49	404 630,01	419 729,82
6	1016074	THABAZIBU F TRADING	5 678,84	8 972,79	3 500,15	3 477,63	4 948,95	5 946,54	8 906,71	10 318,56	7 823,14	292 427,50	352 000,81
7	1012890	LI KGWAPI	7 309,45	7 318,92	7 328,40	7 284,76	7 241,11	7 197,47	7 260,07	7 271,73	6 179,45	274 427,89	338 819,25
8	1012914	CENTENNIAL TRADING CO 114 PTY LTD	4 143,04	4 120,90	4 098,74	4 076,60	4 054,44	4 032,28	4 010,14	3 989,59	3 325,58	258 213,65	294 064,96
9	1011755	TRANSKA RESORT	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 140,16	273 158,77	286 871,49
10	1200313	CM AVENANT	-	-	-	-	-	-	-	-	-	273 401,23	273 401,23
11	1007879	GD LANDRY	2 978,58	2 963,67	2 948,77	2 933,88	2 918,97	2 904,07	2 889,17	2 875,02	2 408,58	231 523,50	257 344,21
12	1002107	HM GELDENHUYS	2 734,50	2 726,05	2 717,59	2 709,13	2 700,67	2 692,21	2 683,76	2 675,72	2 274,44	224 431,37	248 345,44
13	1014983	ED COETZEE	2 761,26	2 747,36	2 733,47	2 719,57	2 705,68	2 691,78	2 677,89	2 664,69	2 217,00	199 130,26	223 048,96
14	1006345	THUSANANG MARK	2 321,48	2 310,55	2 299,62	2 288,69	2 277,76	2 266,83	2 255,91	2 245,53	1 870,80	192 271,38	212 408,55
15	1000868	KJ HAARHOFF	3 665,57	3 642,87	3 620,19	3 597,49	3 574,79	3 552,10	3 686,08	3 659,25	3 126,83	168 325,34	200 450,51
16	1006338	SS & VK KOTE	2 195,53	2 185,05	2 174,56	2 164,07	2 153,59	2 143,10	2 132,60	2 122,64	1 772,61	175 929,43	194 973,18
17	1006273	NJ MOCHANE	2 850,82	2 834,37	2 817,93	2 801,49	2 785,04	2 768,60	2 752,16	2 736,55	2 339,61	167 250,10	191 936,67
18	1006603	E MARAKARELO	2 494,23	2 481,09	2 467,97	2 454,83	2 441,70	2 428,56	2 415,42	2 402,96	2 030,01	168 076,32	189 693,09
19	1015849	CM AVENANT	3 100,85	3 030,92	2 894,27	2 733,73	2 573,18	2 412,63	2 252,09	2 092,57	1 904,35	159 625,21	182 619,80
20	1006090	BURNE-A-TOWEL PTY LTD	1 949,48	1 940,61	1 931,71	1 922,83	1 913,94	1 905,05	1 896,17	1 888,22	1 525,72	161 832,85	178 706,58

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Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
21	1005712	SEEKOEI (LETAMO TAVERN)	2 112,55	2 102,54	2 092,51	2 082,49	2 072,46	2 062,43	2 052,42	2 043,39	1 665,91	159 018,28	177 304,98
22	1000192	JF DE BEER	3 077,34	3 057,94	3 038,53	3 019,12	2 999,71	2 980,30	2 960,89	2 942,46	2 531,10	137 940,89	164 548,28
23	1016449	Y,R MATTHYSEN & POOLMAN	5 644,60	4 744,84	5 919,82	5 013,38	7 155,46	3 930,62	3 902,51	3 876,30	3 365,04	119 493,60	163 046,17
24	1006441	TMS PADISHO	1 834,61	1 825,88	1 817,15	1 808,44	1 799,71	1 790,98	1 782,26	1 773,98	1 483,57	146 602,36	162 518,94
25	1002433	JCHUMAN	2 367,83	2 354,35	2 340,89	2 327,41	2 313,94	2 300,46	2 286,98	2 274,69	1 899,75	141 574,91	162 041,21
26	1011696	M MANAGER	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	406,66	156 481,01	161 371,91
27	1006085	4720103177 TRANSNET FREIGHT RAIL	41 966,22	58 070,23	6 704,87	53 847,81	-	-	-	-	-	-	160 589,13
28	1002438	JCHUMAN	-	-	-	-	-	-	815,62	810,34	678,31	155 183,02	157 487,29
29	1002953	B EN M STOOR	2 531,40	2 516,97	2 502,53	2 488,08	2 473,65	2 459,25	2 439,51	2 426,68	2 008,98	128 758,66	150 605,71
30	1003418	KOMARIN KAFEE (OLIPHANT GGO)	2 188,43	2 175,86	2 163,29	2 150,72	2 138,14	2 125,57	2 113,00	2 101,06	1 801,29	129 324,94	148 282,30
31	1005496	R RETSWELELE FUNERALS	2 584,96	2 569,91	2 554,86	2 539,81	2 524,75	2 509,72	2 494,66	2 480,56	2 112,35	125 748,83	148 120,41
32	1002267	WARRENTON SLAGHUIS	1 348,90	1 272,19	98,82	-	-	-	-	-	-	141 435,41	144 155,32
33	1009234	AP MATSHA	1 559,25	1 551,74	1 544,23	1 536,72	1 529,21	1 521,69	1 514,19	1 507,06	1 265,13	126 193,32	139 722,54
34	1003420	O OLIPHANT (MADISO SENTRA)	3 153,12	3 130,70	3 108,27	3 085,85	3 063,42	3 041,00	3 018,57	2 998,77	2 561,33	112 006,95	139 167,98
35	1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	2 958,18	2 937,99	2 917,80	2 897,61	2 877,42	2 857,23	2 837,04	2 817,86	2 464,75	104 079,81	129 645,69
36	1009433	MW SEEKOEI	1 373,92	1 368,07	1 362,21	1 356,35	1 350,50	1 344,64	1 338,79	1 333,23	1 105,28	116 795,62	128 728,61
37	1002314	PAV BURGER	4 768,56	4 761,70	4 722,00	4 741,44	4 701,74	4 695,16	4 687,65	4 712,48	4 229,71	83 644,21	125 664,65
38	1002071	A WELDECHERKOS(DANIELS)	1 049,99	1 046,05	1 042,10	1 038,16	1 034,21	1 030,26	1 026,32	1 022,57	834,91	107 234,37	116 358,94
39	1001892	PAV BURGER	2 261,99	2 242,14	2 222,29	2 202,44	2 182,59	2 162,74	2 142,89	2 124,04	2 133,72	93 595,15	113 269,99
40	1002296	M PA VDM BURGER MOTORHAWENS EDI	11 784,82	26 890,93	9 801,81	9 709,45	35 344,98	14 983,95	-	-	-	-	108 515,94
41	1016858	J & B DELWERVE CC	104 499,79	-	-	-	-	-	-	-	-	-	104 499,79

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Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
42	1003152	PJ MALAN	1 065,28	1 060,43	1 055,58	1 050,73	1 045,87	1 041,02	1 036,17	1 031,56	847,46	95 058,04	104 292,14
43	1001953	J ABRAHIM	2 500,84	2 442,45	2 384,07	2 325,69	2 267,29	2 208,91	2 150,53	2 093,04	1 864,64	83 274,78	103 512,24
44	1004131	CE COETZEE	1 226,50	1 220,55	1 214,59	1 208,64	1 202,68	1 196,73	1 190,77	1 185,11	981,41	92 629,30	103 256,28
45	1012635	N LE ROUX	1 026,71	1 022,77	1 018,82	1 014,88	1 010,93	1 006,98	1 003,04	999,29	818,01	94 065,73	102 987,16
46	1007135	TF DLAMINI (PROK)	1 140,80	1 134,95	1 129,09	1 123,23	1 117,38	1 111,52	1 105,67	1 100,11	936,16	92 701,93	102 600,84
47	1001897	BS KGOSIJANG	1 237,17	1 231,09	1 225,02	1 218,94	1 215,47	1 254,34	1 277,10	1 271,23	1 023,01	89 418,19	100 371,56
48	1009073	M LESABE	1 486,85	1 478,47	1 470,09	1 461,71	1 453,33	1 444,95	1 436,56	1 428,60	1 207,65	84 423,47	97 291,68
49	1012977	CELL C 4870194356	2 429,58	5 161,98	4 224,45	4 210,08	2 212,23	2 119,18	1 985,58	2 004,64	1 577,31	70 566,49	96 491,52
50	1002258	TEXAS LODGE	710,47	710,47	710,47	710,47	677,88	4 205,31	629,00	5 889,20	3 783,77	76 371,77	94 398,81
51	1006078	ILIFU TRADING 240CC	701,47	698,92	696,37	693,83	691,28	688,74	686,19	683,77	556,08	88 281,02	94 377,67
52	1006334	DP MANOPOLE	1 368,37	1 360,65	1 352,93	1 345,21	1 337,49	1 329,77	1 322,05	1 314,72	1 111,52	82 171,25	94 013,96
53	1006863	R SPAGEN	876,73	873,42	870,11	866,80	863,49	860,18	856,87	853,73	697,41	85 669,88	93 288,62
54	1007092	NS DIKGETSI	1 714,82	1 704,34	1 693,84	1 683,36	1 672,87	1 662,37	1 651,89	1 641,93	1 423,85	76 990,12	91 839,39
55	1002218	MJ MAIJANE& H/A KGATELOPELE	1 184,24	1 178,06	1 171,88	1 165,71	1 159,53	1 153,36	1 147,18	1 141,32	954,11	79 686,64	89 942,03
56	1012847	M BARGICHO	1 781,35	1 770,12	1 758,90	1 747,67	1 736,45	1 725,22	1 713,99	1 703,34	1 477,44	74 486,55	89 901,03
57	1200293	J ABRAHIM	-	-	-	-	-	-	-	-	-	89 067,30	89 067,30
58	1003187	VILJOEN	1 368,90	1 360,96	1 353,02	1 345,08	1 337,14	1 329,20	1 321,26	1 313,72	1 115,25	75 860,02	87 704,55
59	1008300	M (INDIER SHOP) ABDUL	850,81	847,50	844,19	840,88	837,57	834,26	830,95	827,81	678,60	79 209,44	86 602,01
60	1009392	SON JOHN'S REVELATION CHURCH OF S	1 424,74	1 417,17	1 408,66	1 401,08	1 394,43	1 385,92	1 378,34	1 371,20	1 187,57	74 166,10	86 535,21
61	1006862	UNCLE SAM'S STORE (PROK)	791,92	789,37	786,83	784,28	781,74	779,19	776,64	774,23	621,71	79 434,41	86 320,32
62	1003696	TRANSNET LTD	944,91	940,63	945,64	941,35	937,07	932,78	928,50	924,42	761,97	77 101,54	85 358,81
63	1012602	HM ALI	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	254,36	79 694,24	82 753,32
64	1016497	JJ BURGER	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	357,97	77 572,77	81 878,18
65	1003504	TRANSNET LTD	943,19	938,79	934,39	930,00	925,60	921,20	916,80	912,62	755,65	73 598,71	81 776,95
66	1003079	REMARIE CC	1 340,89	1 332,95	1 325,01	1 317,07	1 309,13	1 301,19	1 293,25	1 285,71	1 094,93	69 009,59	80 609,72
67	1001864	SOUTH AFTRICAN POST OFFICE LTD	4 134,56	4 097,53	4 060,50	4 026,76	4 269,94	4 232,90	4 195,88	4 160,71	3 787,31	43 574,83	80 540,92
68	1200229	J CINDI	-	-	-	-	-	-	-	-	-	79 596,83	79 596,83
69	1003068	D BOTHA	2 641,10	2 621,58	2 602,08	2 582,57	2 563,06	2 543,57	2 524,05	2 506,01	2 195,21	56 514,80	79 294,03

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Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
70	1001899	A STAR CAFE	-	-	-	-	-	-	-	-	1 206,95	77 818,00	79 024,95
71	1008297	LP MOKITIMI	885,44	881,25	877,06	872,87	868,68	864,49	860,30	856,32	706,80	71 330,11	79 003,32
72	1004591	TRANSNET LTD	918,53	914,24	909,95	905,66	901,38	897,09	892,81	888,73	736,07	70 877,23	78 841,69
73	1008299	SAHMED	1 081,09	1 075,23	1 069,38	1 063,52	1 057,67	1 051,81	1 045,95	1 040,40	892,84	69 317,12	78 695,01
74	1016086	V VAN DEN BERG	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	271,85	72 872,45	76 141,90
75	1012478	HUA RON INV PTY LTD	3 714,67	54 207,27	3 424,00	3 390,92	3 357,83	3 324,75	3 291,67	931,97	-	-	75 643,08
76	1004584	TRANSNET PROPERTY VAT 4720103177	888,82	884,65	880,46	876,29	872,11	867,93	863,76	859,79	712,85	67 876,17	75 582,83
77	1002167	V VAN DEN BERG	1 618,59	1 608,56	1 598,53	1 588,52	1 578,49	1 568,48	1 558,45	1 549,42	1 307,54	61 139,06	75 115,64
78	1015901	ARE SEMELELENG CO-OPERATIVE LTD	741,12	737,18	733,23	729,29	725,34	721,39	717,45	713,70	610,82	68 447,45	74 876,97
79	1001930	PAV BURGER	1 278,39	1 274,99	1 266,83	1 274,39	1 266,23	1 263,53	1 263,53	1 268,50	1 086,92	61 864,62	73 107,93
80	1006327	J CINDI	2 550,18	2 522,49	2 494,83	2 467,16	2 439,48	2 411,82	2 384,14	2 357,51	2 135,80	50 525,53	72 288,94
81	1010024	KOPANO BAKERY	643,44	640,90	638,35	635,80	633,26	630,71	628,17	625,75	513,99	66 574,67	72 165,04
82	1001878	VLEIS PALEIS	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	230,85	69 363,85	72 140,38
83	1002220	VAN ZYL (TCT SPARES) HK	946,34	942,39	938,44	934,49	930,55	926,60	922,65	918,91	759,70	63 815,38	72 035,45
84	1016243	BONANE ENTERPRIZES (PROK)	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	250,32	68 820,58	71 831,22
85	1002315	SPAR WARRENTON	70 817,36	-	-	-	-	-	-	-	-	-	70 817,36
86	1015924	BV SOKUPHA	1 975,03	1 961,27	1 947,49	1 933,74	1 919,96	1 906,19	1 892,43	1 880,14	1 603,23	52 068,16	69 087,64
87	1011688	SJ BECKER	1 479,53	1 469,51	1 459,49	1 449,47	1 439,45	1 429,42	1 419,40	1 410,37	1 206,67	55 992,61	68 755,92
88	1001950	AH EBRAHIM	2 933,02	2 908,12	2 883,23	2 858,33	2 833,43	2 808,53	2 783,62	2 759,98	2 523,36	42 157,62	67 449,24
89	1012493	CALVARY CHRISTIAN COMMUNITY CHUR	292,53	292,53	292,53	288,58	711,80	707,85	703,91	700,16	601,01	63 008,03	67 188,93
90	1001891	GREAT WALL SHOP	831,20	827,26	823,31	819,36	815,42	811,47	807,52	803,78	676,18	58 849,63	66 065,13
91	1002221	BD VAN ZYL	864,10	859,47	854,84	850,21	845,57	840,94	836,31	831,91	698,14	58 240,36	65 721,85
92	1004167	TRANSNET PROPERTY VAT 4720103177	1 326,63	1 318,00	1 309,39	1 300,76	1 292,15	1 283,52	1 274,89	1 267,20	1 069,77	54 245,08	65 687,39
93	1006333	EXTRA JABULA STORE (PROK)EG	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	189,71	63 300,61	65 582,40
94	1015070	TD SEBUZO	824,86	820,91	816,97	813,02	809,08	805,13	801,18	797,43	671,56	55 577,86	62 738,00
95	1016262	BIGS ENGINEERING AND SUPPLY	2 654,03	4 167,68	1 052,35	1 046,27	1 033,98	1 665,81	4 858,55	3 745,31	2 122,61	40 051,54	62 398,13
96	1004484	TRANSNET LTD	821,55	817,49	813,41	809,34	805,27	801,20	797,12	793,44	650,91	55 186,97	62 296,70
97	1013049	T VERMEULEN	1 378,63	1 369,37	1 360,10	1 350,84	1 341,58	1 332,31	1 323,05	1 314,25	1 142,67	50 260,01	62 172,81
98	1002435	H KATHRADA	1 449,23	1 444,00	1 434,11	1 428,88	1 419,00	1 413,78	1 408,54	1 399,66	1 191,49	48 021,25	60 609,94
99	1011977	BLACK GINGER 489 PTY LTD	9 931,05	9 831,80	9 732,55	9 633,30	9 534,05	11 978,70	11 879,45	10 275,50	-	-	59 519,00
100	1004485	TRANSNET LTD	622,78	620,08	617,38	614,68	611,98	609,27	606,57	604,01	493,44	53 896,00	59 296,19
101	1004161	A TRANSNET PROPERTY VAT 4720103177	629,36	626,49	623,62	620,74	617,87	615,00	612,13	609,59	489,42	52 248,79	57 693,01

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All Household Debtors

Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1	1200263	WARRENTON SUPER CHICKEN PT	-	-	-	-	-	-	-	-	-	9 879 379,94	9 879 379,94
2	1200112	MAGELEVENDZE INV CC	-	-	-	-	-	-	-	-	-	925 565,09	925 565,09
3	1006041	SS KOTE	4 706,20	4 698,99	4 691,76	4 684,55	4 677,32	4 670,09	4 662,88	4 656,51	3 495,66	709 806,35	750 750,31
4	1000719	MM MOLOI	4 473,45	4 469,87	4 468,14	4 464,56	4 460,97	4 457,39	4 452,16	4 627,89	3 300,79	636 748,22	675 923,44
5	5002134	W J HEWITT	-	-	3 638,92	3 638,92	3 637,27	3 814,75	3 813,09	3 815,88	2 640,44	562 662,27	587 661,54
6	1001684	MOTSHELE	3 606,59	6 263,87	3 169,27	3 985,09	2 822,60	2 818,57	2 814,56	2 810,94	2 113,46	419 101,91	449 506,86
7	1003573	D,CDYKER	3 408,47	3 744,84	3 400,43	3 396,42	3 392,40	3 388,37	3 384,36	3 380,74	2 526,85	416 067,10	446 089,98
8	1200511	OK THETHE	-	3 592,14	3 583,89	3 575,62	3 567,37	3 559,10	3 550,84	3 543,19	2 731,49	412 031,62	439 735,26
9	1004132	D GEORGE	2 315,32	3 484,11	3 474,09	3 464,07	3 454,05	3 444,03	3 434,00	3 429,60	2 174,95	397 174,23	425 848,45
10	1006176	ATSWELELOPELE COMMUNITY CF	2 412,45	2 408,88	2 405,32	2 401,76	2 398,19	2 394,63	2 391,06	2 407,53	1 830,65	389 429,22	410 479,69
11	1003911	MJ MALGAS	3 019,21	3 016,05	3 011,03	3 006,02	3 001,01	2 995,99	2 990,97	2 987,78	2 106,42	379 062,83	405 197,31
12	1001698	GR MARTIN	2 390,10	2 394,10	2 388,87	2 383,62	2 377,93	2 422,29	2 367,45	2 373,64	1 841,07	367 110,65	388 049,72
13	1012096	IMC EASBY	9 566,65	9 497,80	9 428,96	9 360,12	9 291,28	9 222,44	9 153,60	9 088,08	8 409,29	304 258,56	387 276,78
14	1004530	KM MELATO	2 812,62	2 845,29	2 807,54	2 802,85	2 802,48	2 802,11	526,79	522,32	480,00	361 372,95	379 774,95
15	1002654	MAGELEVENDZE INV CC	6 043,35	5 828,14	5 825,28	6 018,25	5 808,36	5 799,91	5 796,76	5 821,08	4 844,16	315 250,42	367 035,71
16	1012160	MATOPI GAME ENTERPRISES TRU	9 051,29	8 987,33	8 923,37	8 859,41	8 795,45	8 731,49	8 667,52	8 606,77	7 596,64	287 278,13	365 497,40
17	1015035	G OLIPHANT	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	1 567,59	345 146,26	363 999,69
18	1004060	GS GADIPEDI	4 438,64	4 357,31	4 315,95	4 292,32	4 282,78	4 926,52	4 535,94	4 513,10	3 809,55	315 035,89	354 508,00
19	1003775	LI VAN DER WESTHUIZEN	2 423,71	2 213,80	2 367,21	3 894,22	3 311,04	2 482,63	2 176,46	2 174,89	1 616,86	311 069,71	333 730,53
20	1006046	CONTINENTAL PANEL BEATERS	33 873,40	33 581,32	33 289,24	32 997,16	32 705,08	32 413,00	32 120,92	31 867,14	27 468,61	37 752,38	328 068,25

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Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
21	1008542	J MTHEMBU	13,67	13,67	13,67	13,67	13,67	13,67	13,67	13,67	3 556,31	331 312,87	320 531,56
22	1014723	HC CLOETE	7 825,90	7 770,76	7 715,62	7 660,48	7 605,34	7 550,20	7 495,06	7 442,69	6 565,49	251 011,46	318 643,00
23	1001202	E SWANEPOEL	2 541,12	2 540,57	2 540,01	2 533,89	2 527,77	2 528,16	2 522,03	2 522,75	927,07	293 339,63	314 523,00
24	1016194	A TURNER	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 200,88	296 580,66	311 023,46
25	1002046	I GOLODA	2 983,88	2 977,15	3 089,80	2 844,17	2 870,73	2 815,23	3 055,99	3 140,75	2 267,60	278 618,65	304 663,95
26	1003521	BG MOKWA	2 444,66	2 437,83	2 431,00	2 424,16	2 417,34	2 410,50	2 403,67	2 397,39	1 870,93	281 551,19	302 788,67
27	1008607	JM KGOROYABOGO	2 311,22	2 307,66	2 304,09	2 300,53	2 296,96	2 293,39	2 289,83	2 286,45	1 742,80	276 949,59	297 082,52
28	1012870	S MAHLAOLA	1 902,44	1 900,79	1 899,13	1 897,47	1 895,83	1 894,17	1 892,52	1 890,94	1 410,87	277 682,57	294 266,73
29	1001551	JM GRASS	2 100,38	2 829,23	2 180,18	2 466,58	2 626,81	2 110,47	2 105,35	2 102,05	1 466,07	268 048,41	288 035,53
30	1200497	I CARELSE	-	-	-	-	-	-	2 209,84	2 414,86	1 401,37	279 082,15	285 108,22
31	1004103	K,C MOJANAGA	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	932,82	272 466,64	283 685,62
32	1015802	AJ JORDAAN	6 902,20	6 853,68	6 805,16	6 756,64	6 708,11	6 659,59	6 611,07	6 564,98	5 788,81	223 464,82	283 115,06
33	1007654	MG KGOSIENG	1 900,75	1 896,86	1 892,96	1 889,07	1 885,16	1 881,26	1 877,37	1 873,68	1 450,05	262 368,92	278 916,08
34	1007589	A JAKWA	1 898,21	1 894,21	1 890,20	1 886,20	1 882,19	1 878,18	1 874,18	1 870,38	1 450,01	259 843,97	276 367,73
35	1006503	MONTSHABATHO (PROK) OJ	1 460,93	1 460,35	1 459,76	1 459,18	1 458,59	1 458,01	1 457,42	1 456,87	1 068,88	261 135,35	273 875,34
36	5002161	KS MOSES	-	-	1 929,58	1 927,79	1 923,21	1 933,72	2 109,41	2 105,07	1 490,86	244 745,47	258 165,11
37	1007806	GS MOTLHALE	1 965,26	1 961,42	1 957,58	1 953,74	1 949,90	1 946,06	1 942,22	1 938,57	1 496,02	240 902,48	258 013,25
38	1001833	J DIBAKWANE	2 033,02	2 028,67	2 024,31	2 019,96	2 015,60	2 011,25	2 010,61	2 008,04	1 382,09	237 903,23	255 436,78
39	1011982	WARRENTON SUPER CHICKEN PT	9 744,50	8 536,51	8 053,25	46 114,01	68 304,78	67 070,34	3 854,74	-	-	40 394,44	252 072,57
40	1016323	M COETZEE	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 316,70	232 399,47	248 235,37
41	1006379	TM MARUMO	1 268,59	1 268,20	1 267,82	1 267,43	1 267,05	1 266,66	1 266,27	1 265,91	926,34	236 823,07	247 887,34

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Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
42	1011931	IVANCO INV PTY LTD	4 420,43	4 393,71	4 367,00	4 340,29	4 313,58	4 286,87	4 260,16	4 234,74	3 622,63	209 441,24	247 680,65
43	1200368	LP SAKU	-	-	-	-	-	-	-	-	-	239 650,92	239 650,92
44	1006262	D MEDUPE	1 830,57	1 826,73	1 822,89	1 819,05	1 815,21	1 811,37	1 807,53	1 803,88	1 398,31	221 423,15	237 358,69
45	5002158	G NEL	-	-	1 787,69	1 784,26	1 797,84	1 744,19	2 155,73	2 153,06	1 303,99	224 166,87	236 893,63
46	5002159	O P ELIAS	-	-	1 370,48	1 370,48	1 370,48	1 369,97	1 425,50	1 425,50	994,20	226 039,26	235 365,87
47	1015052	JTF LEEUW	3 923,84	4 255,70	3 487,75	3 391,95	3 881,89	3 291,33	3 004,08	3 450,03	2 523,34	200 583,35	231 793,26
48	1003761	FM PETERSEN	2 536,13	3 110,69	2 749,57	2 907,42	3 021,02	3 345,25	2 470,74	3 104,59	2 290,55	202 598,20	228 134,16
49	1003898	D,J RAPOO	1 653,27	1 649,25	1 645,24	1 641,21	1 632,48	2 132,26	2 299,16	2 285,19	1 770,65	210 853,35	227 562,06
50	1006254	SD MOCHANE	1 936,94	1 930,13	1 923,31	1 916,48	1 909,67	1 902,85	1 896,04	1 889,57	1 521,42	209 520,89	226 347,30
51	1015056	MH HUNT	3 050,17	3 034,70	3 019,23	3 003,77	2 988,29	2 972,82	2 957,36	2 942,85	2 441,86	197 491,74	223 902,79
52	1003748	T KHANYEZA	1 908,31	1 902,63	1 904,17	1 914,42	1 963,30	1 896,43	1 895,70	1 894,08	1 498,27	206 947,35	223 724,66
53	1008906	GC KOBOEKOE	1 748,71	1 745,14	1 741,58	1 738,01	1 734,45	1 730,88	1 727,31	1 723,94	1 334,70	206 769,33	221 994,05
54	1200247	M SETLHODI	-	-	-	-	-	-	-	-	-	220 225,28	220 225,28
55	1009184	NM MAHAPA	1 741,16	1 737,32	1 733,47	1 729,63	1 725,79	1 721,95	1 718,11	1 714,47	1 333,42	204 391,85	219 547,17
56	1002959	JA VAN NIEKERK	1 377,28	1 375,62	1 373,97	1 379,12	1 377,46	1 375,81	1 435,54	1 433,97	1 079,33	206 090,82	218 298,92
57	1011958	PEVAN ROOYEN	5 030,94	4 995,14	4 959,35	4 923,55	4 887,75	4 851,95	4 816,16	4 782,08	4 413,65	174 620,02	218 280,59
58	1200220	ML VAN WYK	-	-	1 037,72	1 523,39	1 521,73	1 529,37	1 537,03	1 546,34	998,63	206 718,56	216 412,77
59	1009668	MJ MATLE	1 672,18	1 669,87	1 667,55	1 665,24	1 662,92	1 660,59	1 658,28	1 656,09	1 254,00	196 375,57	210 942,29
60	1001939	PAVD BURGER	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	1 098,04	198 528,29	207 460,81
61	1200228	MA PHETLHU	-	-	-	-	-	-	-	-	-	207 039,31	207 039,31
62	1005708	AAP VAN WYK	1 855,27	1 851,26	1 847,23	570,90	#####	3 813,02	3 809,01	3 805,38	2 834,93	43 891,07	205 780,84
63	1200122	EC FOURIE	-	-	-	-	-	-	-	2 232,49	2 009,52	200 442,37	204 684,38
64	1012871	S MAHLAOLA	1 685,13	1 680,12	1 675,10	1 670,09	1 665,07	1 660,04	1 655,03	1 650,27	1 305,03	189 401,16	204 047,04
65	1002678	CAD HEESE	1 521,36	1 516,57	1 511,77	1 506,98	1 502,18	1 497,39	1 492,59	1 488,04	1 177,64	190 709,49	203 924,01
66	1007667	SB MOEKETSI	1 485,07	1 481,17	1 477,28	1 473,38	1 469,48	1 465,59	1 461,69	1 457,99	1 148,49	190 988,82	203 908,96
67	1200279	JJ TERBLANCHE	-	-	-	-	-	-	-	-	-	202 376,85	202 376,85
68	1010015	F LOTSHE	1 582,85	1 580,53	1 578,22	1 575,90	1 573,59	1 571,27	1 568,96	1 566,76	1 189,20	188 053,10	201 840,38
69	1200340	RM OLIPHANT (PROK)	-	-	-	-	-	-	-	-	-	198 440,30	198 440,30

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Number	ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATE D BALANCE
70	1012787	LTK MOKOROANE	1 642,21	1 638,78	1 635,20	1 631,62	1 628,60	1 625,02	1 622,07	1 618,85	1 287,86	183 869,19	198 199,40
71	1009487	KG DIPHATSE	1 558,22	1 554,32	1 550,43	1 546,53	1 542,63	1 538,74	1 534,84	1 531,14	1 201,54	183 595,43	197 153,82
72	1006649	KL SMOUS	1 585,03	1 580,31	1 575,58	1 570,86	1 566,14	1 561,41	1 556,69	1 552,21	1 233,83	182 585,43	196 367,49
73	1011661	DL SEETELO	1 049,55	1 049,04	1 048,53	1 048,02	1 047,51	1 047,00	1 046,49	1 046,01	770,87	186 323,20	195 476,22
74	1007365	CKHUPISO	1 413,70	1 410,13	1 406,57	1 403,00	1 399,43	1 395,87	1 392,30	1 388,93	1 091,64	182 714,19	195 015,76
75	1009220	N TYIWA	1 571,14	1 567,24	1 563,33	1 559,44	1 555,54	1 551,65	1 547,75	1 544,06	1 210,92	181 133,34	194 804,41
76	1007554	MOCUMI T2086/1997	1 450,19	1 445,48	1 440,75	1 436,02	1 431,30	1 426,58	1 421,86	1 417,38	1 135,99	181 314,82	193 920,37
77	1007749	M RATIKOANE	1 461,83	1 457,93	1 454,03	1 450,13	1 446,24	1 442,34	1 438,44	1 434,76	1 131,62	180 433,41	193 150,73
78	1006152	GS NIEUWOUDT	1 479,27	1 474,32	1 469,38	1 464,43	1 459,48	1 454,54	1 449,60	1 445,09	1 137,86	179 810,37	192 644,34
79	1002419	M LERATONG CASH & CARRY M	1 637,58	1 631,01	1 636,61	1 636,12	1 629,55	1 629,07	1 640,78	1 634,55	1 325,17	178 022,16	192 422,60
80	1200349	IJ WYLBACH	-	-	-	-	-	-	-	-	-	189 859,57	189 859,57
81	1008024	PK MOTSEOKAE	1 338,43	1 334,60	1 330,75	1 326,92	1 323,07	1 319,22	1 315,39	1 311,75	1 041,25	175 211,40	186 852,78
82	1012596	SF MOHAMED	964,56	964,56	964,56	961,00	1 343,26	1 339,69	1 336,13	1 336,13	689,43	175 256,73	185 156,05
83	1015944	CHS VENTER	1 735,47	1 731,45	1 727,44	1 723,41	1 701,47	3 622,06	3 391,50	3 863,64	3 014,18	161 973,34	184 483,96
84	1003225	S SMITH	785,27	785,27	785,27	785,27	785,27	785,27	785,27	785,27	569,71	176 781,82	183 633,69
85	1006811	LM DLAMINI	1 465,58	1 461,36	1 457,13	1 452,90	1 448,68	1 444,45	1 440,23	1 436,22	1 139,50	170 643,16	183 389,21
86	1016608	AJP WILLERS	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	853,02	172 993,16	183 252,50
87	1002734	WF BERGH	893,61	893,61	893,61	893,61	893,61	893,61	893,61	893,61	648,32	175 272,23	183 069,43
88	1200239	CG MOHETA	-	-	-	-	-	-	-	-	-	181 751,44	181 751,44
89	1005778	JP VAN STADEN	1 987,12	1 978,00	1 968,86	1 959,73	1 950,60	1 941,47	1 932,33	1 923,66	1 593,47	160 973,62	178 208,86
90	1006426	MM CINDI	1 187,56	1 183,99	1 180,43	1 176,86	1 173,30	1 169,73	1 166,17	1 162,79	927,59	167 005,44	177 333,86
91	1000991	TM TSHESEBE	2 074,37	4 647,38	3 125,98	7 626,75	6 019,78	4 909,09	1 895,49	1 887,73	1 532,85	142 601,40	176 320,82
92	1012999	CE NEL	1 688,99	1 731,29	1 783,44	1 790,77	2 118,76	1 722,71	1 650,33	1 644,41	1 325,63	159 819,11	175 275,44
93	1008027	J NDMILE	1 330,04	1 326,09	1 322,14	1 318,18	1 314,24	1 310,28	1 306,33	1 302,59	1 036,96	163 149,03	174 715,88
94	1200378	DT MOLEKO	-	-	-	-	-	-	-	-	24 157,64	149 897,90	174 055,54
95	1007434	SE MOTSHABI	1 221,46	1 217,57	1 213,67	1 209,78	1 205,88	1 201,97	1 198,08	1 194,39	957,24	163 370,92	173 990,96
96	1006736	HO KGADIETE	1 288,53	1 284,57	1 280,62	1 276,67	1 272,72	1 268,77	1 264,81	1 261,07	1 006,84	162 476,98	173 681,58
97	1008306	M M MOEKETSI	1 370,93	1 367,04	1 363,14	1 359,23	1 355,34	1 351,44	1 347,55	1 343,86	1 065,65	160 777,70	172 701,88
98	1200298	S,P MODISE	-	-	-	-	-	-	-	-	-	172 228,84	172 228,84
99	1007443	M IKANENG	1 289,93	1 285,53	1 281,14	1 276,75	1 272,35	1 267,97	1 263,57	1 259,40	1 014,59	160 012,94	171 224,17
100	1003689	J KUBOEKAE	1 552,75	1 552,90	1 548,44	1 543,96	1 548,78	1 544,32	1 549,12	1 544,87	1 217,29	157 315,55	170 917,98

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Councillor's

Account	INITIALS	SURNAME	NAME	Name on Account	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1000894	WJ	POTGIETER	WILLEM JOHANNES	WJ POTGIETER	R 378,69	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 378,69
1000899	WJ	POTGIETER	WILLEM JOHANNES	WJ POTGIETER	R 1 354,16	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 1 354,16
1012953	NL	MASE	NEO LOVEDELIA	TT MASE	R 596,87	R 717,02	R 795,91	R -	R -	R -	R -	R -	R -	R -	R 2 109,80
1016258	KC	MEKHOA (MOTHE)	KEOLEBOGILE CECILIA	K MEKHOA	R 353,91	R 351,49	R 349,07	R 346,65	R 344,23	R 341,81	R 339,52	R 303,33	R 301,66	R 9 018,95	R 12 050,62
1003960	L	VALTYN	LORRAINE	SR MADELLA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 911,32
1012600	MF	MOKITIMI (MELAT)	MASEGO FLORENCE	DL MOKITIMI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 856,68
1014421	B	MEMANE	BETTIE	B MOKOMELA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 8,33
1016575	LO	AMOSE	LENA OUMA	LO AMOSE	R 385,83	R 7,22	R -	R -	R -	R -	R -	R -	R -	R 414,17	R 807,22
1200494	LO	AMOSE	LENA OUMA	LO AMOSE	R -	R -	R -	R -	R -	R 439,33	R 435,96	R 400,29	R 397,84	R 3 196,26	R 4 869,68
1006262	CM	MERE	CYPRON MATLHOMOU	D MEDUPE	R 1 826,73	R 1 822,89	R 1 819,05	R 1 815,21	R 1 811,37	R 1 807,53	R 1 803,88	R 1 398,31	R 1 395,72	R 220 027,43	R 235 528,12
1016244	D	WATSON	DEIDRE	ASH KEYLIYE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
1001157	D	WATSON	DEIDRE	PJ VAN SCHALKWYK	R -	R -	R -	R -	R -	R -	R 12,01	R 5,71	R 2,71	R -	R 20,43
1013999	BG	PLATA	BONAKELE	LS PLATA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
1007643	BC	MAHAPA	BOITUMELO CASCIUS	KE MAHAPA	R 723,10	R 719,22	R 715,32	R 711,42	R 707,53	R 703,63	R 699,92	R 598,52	R 595,90	R 42 034,12	R 48 208,68

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CUT OFF LIST FOR FEBRUARY 2024

NAME AND SURNAME	PARENT ACCOUNT-NO	Parent account Debt	Child Account Debt at 29 FEBRUARY 2	Total Debt
THELMA HAINES	1005130	1 428,92	69 593,81	71 022,73
NOMBUYISELO ELSIE MOLO	1003600	1 281,49	39 600,50	40 881,99
MAGDALENA SUSANNA VAN DER WALT	1003628	2 271,91	50 474,50	52 746,41
JEFFREY MCDONALD MARTLOW	1015171	2 709,85	75 115,14	77 824,99
MAROPE OLGA RAMODIBE	1016006	5 593,51	40 879,58	46 473,09
ELIZABETH CORNELIA FOURIE	1002915	9 908,47	204 684,38	214 592,85
PATIENCE MALEBOGO MATSHANE	1015132	5 759,74	6 469,44	12 229,18
JONKERS	1005914	2 752,01	53 005,94	55 757,95
IRENE MORRIS	1015948	924,00	4 402,63	5 326,63
SHADRACH THEYS	1005762	2 553,10	60 072,90	62 626,00
DANIEL LETLHOGONOLO SEETELO	1004511	1 579,43	100 627,83	102 207,26
SWARTS	1005922	1 018,52	36 341,04	37 359,56
CATHERINE MOSETSANAGAPE PICH0	1005930	2 315,23	49 675,82	51 991,05
GLENDA VERGINA FISH	1005232	5 131,08	47 522,16	52 653,24
VAN WYK	1000886	2 005,05	216 412,77	218 417,82
GOMOLEMO LIZZY MOHOERANE	1003755	5 538,64	136 003,68	141 542,32
JENETTE METTIE FORTUIN	1016263	1 571,48	8 824,63	10 396,11
NOMATHAMSANGA THERESEA GABATLHO	1012532	4 494,34	10 236,31	14 730,65
JACOBUS MARTHINUS VREY	1002816	5 898,92	41 657,41	47 556,33
VAEKE KIEWIET MFUNWANA	1005258	1 072,95	70 266,72	71 339,67
MAGRIETA ANN MEYER	1015060	3 980,98	24 988,67	28 969,65
MARIA JACOBS	1005044	4 451,65	30 669,67	35 121,32
MOIPOLAI	1005956	705,33	13 368,66	14 073,99
MARUPING STEPHEN MANYEDI	1003976	3 137,16	77 062,37	80 199,53
AFRIKA	1005782	5 805,52	38 850,29	44 655,81
KEREEDITSE EDITH KGETSANE	1003667	2 118,51	112 851,80	114 970,31
JOHANNA SEGAMETSE MOCUMI	1016165	4 303,93	28 676,18	32 980,11
REINETTE SEFOTLHO	1016377	4 927,12	9 258,42	14 185,54
KELEBOGILE PATRICIA MOEKETSI	1015987	3 388,48	51 138,09	54 526,57

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NAME AND SURNAME	PARENT ACCOUNT-NO	Parent account Debt	Child Account Debt at 29 FEBRUARY 2	Total Debt
LEVI	1005684	1 044,29	64 103,98	65 148,27
DAVID JOHN PIETERSEN	1014976	6 728,82	67 754,06	74 482,88
STEENKAMP	1005924	3 483,25	55 177,02	58 660,27
JAMES ARRIES	1005402	4 332,10	35 500,15	39 832,25
WILLIAM MATHAGA	1016322	3 931,55	8 067,49	11 999,04
SIENA PETRONELLA GEORGE	1005724	4 451,88	-	4 451,88
ABDUL AHAD	1012568	2 837,26	32 450,62	35 287,88
MOSES THEKISO NEL	1005813	1 799,98	74 478,78	76 278,76
JAN VISSER	1004777	3 524,84	40 718,38	44 243,22
PETER SIMON ARMSTRONG	1004745	3 885,82	60 400,78	64 286,60
ELSIE VAN ROOYEN	1004932	4 041,08	32 367,76	36 408,84
VAN ROOYEN	1005931	3 571,29	46 638,49	50 209,78
BASWABILE PATRICK MOTEBE	1013514	3 508,63	40 188,94	43 697,57
KEDIEMETSE MARTHA SWARTZ	1005420	4 125,86	43 511,16	47 637,02
SAMUEL NEL	1004925	2 064,91	39 671,16	41 736,07
ANTHONY DAVID ADAMS	1016099	778,51	21 889,85	22 668,36
CANDICE LARISE ALEXANDER	1016190	19 634,69	-	19 634,69
MPHO PETRONELLA PILANE	1013518	3 447,11	2 732,17	6 179,28
PIETER ANDREW JOSEPH	1005363	2 189,28	14 743,81	16 933,09
DIEDERICKS	1005913	3 023,77	33 952,78	36 976,55
JOHANNES JAKOBUS MOLOULY	1004959	1 690,53	31 351,97	33 042,50
MATHOBIE	1005147	4 040,91	38 146,70	42 187,61
PIETER SIMON VAN WYK	1004709	444,17	26 820,62	27 264,79
EMKE	1003622	850,80	141 282,08	142 132,88
MARIA KOOPMAN	1013476	6 633,39	-	6 633,39
JOHANNES DOUTH	1005579	1 626,06	47 346,36	48 972,42
SOLOMON	1005902	2 984,08	25 063,36	28 047,44
BEVERLY CHARMAINE SHAREEN CONSTAB	1014994	3 571,27	27 843,35	31 414,62
MOTSHABINYANA WILHEMINA COETZEE	1005261	1 371,95	25 247,01	26 618,96
KENEWANG REBECCA MOTSHELE	1005040	1 138,73	36 013,27	37 152,00

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NAME AND SURNAME	PARENT ACCOUNT-NO	Parent account Debt	Child Account Debt at 29 FEBRUARY 2	Total Debt
SOPHIE FLORINA JANNETJIES	1005272	1 224,87	20 299,78	21 524,65
BRENDA VIOLA PIETERSEN	1005605	4 416,72	82 157,21	86 573,93
HAINES	1005811	3 439,78	45 044,78	48 484,56
EMILY MANDJIES	1005763	653,23	42 385,43	43 038,66
BRIAN WALTER BAATJIES	1005729	1 479,89	32 776,25	34 256,14
JOSEPH OOSTHUIZEN	1004993	1 691,35	17 635,00	19 326,35
NEL	1005944	3 571,14	32 196,64	35 767,78
MOTSULI MARY VOGT	1005060	1 039,96	47 069,95	48 109,91
VUMILE HENDRICK MHLETYWA	1016573	359,24	5 665,24	6 024,48
MASEGO EDITH MOTSHELE	1013441	41 219,38	2 567,95	43 787,33
LYDIA NEL	1005715	1 161,99	39 981,02	41 143,01
JANTJIES	1005023	1 954,92	24 145,50	26 100,42
KGOPOLO EZEKIEL MATEBESI	1013484	755,31	2 901,57	3 656,88
JAKOB OCTOBER	1005170	2 235,75	71 536,82	73 772,57
KOOPMAN	1005781	4 041,26	35 467,37	39 508,63
ISAACS	1005784	4 450,63	49 809,29	54 259,92
JOHANNES KOELAAN GABOTS	1005299	4 531,25	62 952,56	67 483,81
RAGEL PETERSON	1011682	818,22	11 815,65	12 633,87
HERMANUS PLAAITJIES	1005293	1 366,90	83 347,88	84 714,78
IRENE THERESA MAKGOWE	1005830	4 448,64	53 408,98	57 857,62
ELIZABETH DANZER	1005728	1 696,06	51 652,77	53 348,83
RANDALL LAMBERT ALEXANDER	1016101	3 572,27	22 340,72	25 912,99
MAGDELENA JACOBS	1015873	3 561,63	17 866,51	21 428,14
JOSEPH	1004836	2 099,79	87 875,10	89 974,89
DANZE	1005206	1 183,71	21 830,74	23 014,45
REBECCA ELSIE PIETERSEN	1004939	4 450,80	38 514,51	42 965,31
DU TOIT	1005481	2 513,09	31 885,14	34 398,23
SEBASTIAAN VAN WYK	1004701	1 288,31	33 080,23	34 368,54
STAZIE	1005927	3 110,44	43 745,95	46 856,39
WILLIE ARMSTRONG	1005017	3 104,04	38 207,05	41 311,09
MANNETJIE ESTERHUIZEN	1004963	1 482,04	30 947,13	32 429,17
ROMAN CATHOLIC CHURCH	1004793	1 726,68	8 330,57	10 057,25
VISSER	1005800	3 160,72	45 297,82	48 458,54
JAMES DIXON	1011626	646,37	14 361,35	15 007,72
MAGDELENA WILHELMINA JONATHAN	1004755	3 688,83	74 955,13	78 643,96
ISMAEL GREEFF	1005727	3 613,05	88 245,54	91 858,59
SPRINKANE SIDWELL MOKOATLE	1015128	3 598,13	31 537,08	35 135,21
JACKSON CEASER	1005033	1 220,41	21 880,16	23 100,57
IVAN PIETER KLEIN	1005678	3 067,50	34 612,52	37 680,02
MARGARET ALICE WIESE	1001658	2 421,43	56 058,89	58 480,32
ABDUL AHAD	1015190	4 269,50	36 756,01	41 025,51

Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors.

Creditors as at 29th February 2024

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	3 900	6 126	7 277	7 004	8 061	43 544	40 646	-	116 558	
Bulk Water	0200	1 692	1 672	1 978	1 927	1 818	12 406	14 231	92 398	128 121	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	1 122	1 108	1 952	1 256	1 467	3 151	3 639	13 695	
Auditor General	0800	696	709	344	250	508	317	41	323	3 188	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	6 288	9 630	10 707	11 133	11 643	57 734	58 069	96 359	261 562	-

As at 29th February 2024, creditors ageing analysis had a balance of R261.6 million. This includes Eskom, Vaa lHartswater, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major impacts for a huge balance is non-payment of creditors as a result of cash constraints.

TOP 10 CREDITORS

Creditors	Balance
VAALHARTS WATER	-R 128 121 265,87
ESKOM MAIN ACCOUNT-8468618896	-R 116 557 827,01
SMEC	-R 3 512 725,57
DWAFF	-R 3 257 781,71
AUDITOR GENERAL	-R 3 187 649,60
BUSINESS CONNEXION	-R 1 888 642,33
COMPENSATION COMM	-R 1 659 067,31
MOKE CONSTRUCTION AND PROJECTS	-R 1 568 600,00
DIRECT PRECISION MANAGEMENT287120	-R 879 907,44
DO DOT PROJECTS MAKWETE	R 362 896,00
Total	-R 260 270 570,84

Investment portfolio analysis

Below is a table that details the investments as at 29th February 2024.

Call Investments register.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														-
Municipality sub-total										-		-	-	-
Entities														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

The investment account is only updated on quarterly basis.

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Allocation on grant receipts and expenditure

Conditional grants and subsidies as at 31st January 2024

Description	Budget Year 2023/24					
	DORA Allocation	ADJUSTMENT	Funds Received to date	Spents to date	Unspent Balance	% Spent to date
Grants and Subsidies						
Operational						
Equitable Share	61 591 000,00	61 591 000,00	44 302 000,00	44 302 000,00	17 289 000,00	72%
Expanded Public Works Programme Integrated Grant	950 000,00	950 000,00	665 000,00	1 117 488,24	- 167 488,24	118%
Local Government Financial Management Grant	3 000 000,00	3 000 000,00	3 000 000,00	1 209 620,00	1 790 380,00	40%
<i>FBDM (Operational)</i>	1 800 000,00	3 055 000,00	329 551,15	2 357 344,92	697 655,08	77%
<i>National Library South Africa</i>	1 147 000,00	1 147 000,00	573 500,00	812 629,75	334 370,25	71%
Sub-Total	68 488 000,00	69 743 000,00	48 870 051,15	49 799 082,91	19 943 917,09	71%
Capital						
Municipal Infrastructure Grant	12 452 000,00	11 619 000,00	11 619 000,00	8 637 034,60	2 981 965,40	74%
Regional Bulk Infrastructure Grant	20 000 000,00	20 000 000,00	1 561 703,20	1 358 002,78	203 700,42	7%
Water Services Infrastructure Grant	19 515 000,00	19 515 000,00	15 613 000,00	14 516 209,32	1 096 790,68	74%
FBDM (Capital)	3 000 000,00	4 745 000,00	1 135 468,13	1 744 983,59	- 609 515,46	37%
Municipal Disaster Relief Grant	-	5 145 000,00	5 145 000,00	3 659 513,81	1 485 486,19	71%
Sub-Total	54 967 000,00	61 024 000,00	35 074 171,33	29 915 744,10	5 158 427,23	49%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	123 455 000,00	130 767 000,00	83 944 222,48	79 714 827,01	25 102 344,32	61%

Capital and operating grants/transfers

The table above illustrates a summary on all the gazetted grants due to the municipality. It comprises of conditional and unconditional grants.

It can then be noted that a total of R83.9 million has been received to date for operational and capital grants, from the total expenditure R 79.7million has been committed or spent to date which translates into 61% spent on grants and subsidies.

The following conditional grants managed to spend above 70% as at the end of February.

- I. Municipal Infrastructure Grant
- II. FBDM (Operational)
- III. Expanded Public Works programme.
- IV. Municipal Disaster grant
- V. Library
- VI. Water Services Infrastructure Grant,

This shows that the municipality might be in a better position to spend or commit 100% of the allocation before the end of the current financial year.

FMG need to be prioritized to ensure the achievements of targets as set out in the operational grants support plans before the end of the current financial year.

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RBIG and FBDM (Capital) are indirect transfer (allocation-in-kind) meaning transfers are done on submission of invoices to the Department of Water services and Frances Baard represented respectively.

Council allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 173	3 222	3 868	638	2 527	2 579	(51)	-2%	3 868
Pension and UIF Contributions		448	452	555	35	259	370	(111)	-30%	555
Medical Aid Contributions		115	123	128	6	59	85	(26)	-31%	128
Motor Vehicle Allowance		456	529	551	102	403	368	35	10%	
Cellphone Allowance		481	481	509	80	343	340	4	1%	509
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	551
Sub Total - Councillors		4 673	4 807	5 612	861	3 592	3 742	(150)	-4%	5 612
% increase	4		2,9%	20,1%						20,1%
Senior Managers of the Municipality										
Basic Salaries and Wages		1 040	2 829	2 985	119	797	1 990	(1 193)	-60%	2 985
Pension and UIF Contributions		125	314	227	10	78	151	(73)	-48%	227
Medical Aid Contributions		69	122	122	4	33	81	(48)	-60%	122
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		67	231	153	-	55	102	(47)	-46%	153
Motor Vehicle Allowance		820	1 500	1 392	-	13	928	(915)	-99%	1 392
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	154	232	-	-	154	(154)	-100%	232
Other benefits and allowances		0	1	1	0	0	0	(0)	-77%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		63	166	166	-	-	111	-	-	166
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 185	5 317	5 278	134	976	3 519	(2 543)	-72%	5 278
% increase	4		143,4%	141,6%						141,6%
Other Municipal Staff										
Basic Salaries and Wages		31 226	34 670	33 875	2 518	20 799	22 583	(1 785)	-8%	33 875
Pension and UIF Contributions		6 067	6 428	7 535	456	3 732	5 023	(1 291)	-26%	7 535
Medical Aid Contributions		2 305	2 569	2 883	162	1 208	1 922	(714)	-37%	2 883
Overtime		2 327	1 000	644	124	343	429	(86)	-20%	644
Performance Bonus		2 948	2 829	2 776	3	2 739	1 851	888	48%	2 776
Motor Vehicle Allowance		62	53	54	-	25	36	(11)	-31%	54
Cellphone Allowance		74	66	68	4	30	45	(16)	-35%	68
Housing Allowances		70	77	90	3	32	60	(28)	-46%	90
Other benefits and allowances		456	491	392	28	221	262	(41)	-15%	392
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	110	14	-	-	9	(9)	-100%	14
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		248	100	100	6	67	67	0	0%	100
In kind benefits		638	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		46 422	48 392	48 431	3 303	29 195	32 287	(3 092)	-10%	48 431
% increase	4		4,2%	4,3%						4,3%
Total Parent Municipality		53 279	58 516	59 321	4 298	33 763	39 547	(5 785)	-15%	59 321
% increase	4		9,8%	11,3%						11,3%
TOTAL MANAGERS AND STAFF		48 606	53 709	53 709	3 437	30 171	35 806	(5 635)	-16%	53 709

The table above illustrate expenditure on councillor's remuneration and employees.

Section 66 of the MFMA requires that the accounting officer of a municipality must, in a format and for the periods as may be prescribed, report to the council on all expenditure incurred by

Section 71 – Monthly Budget and Performance Report 2023/24

the municipality on staff salaries, wages, allowances and benefits and in a manner that discloses such expenditure per type of expenditure, namely-

- I. Salaries and wages
- II. Contribution for pension and medical aid
- III. Travel, motor car, accommodation, subsistence and other allowances.
- IV. Housing benefits
- V. Overtime
- VI. any other benefit or allowance related to staff.

For the period under review the municipality has incurred an expenditure amounting to R 4.3 million on a total adjusted budget of R59.3 million. The expenditure seems to be slightly within the budget projection of R39,5 million (-15%) below the projected budget at this period when compared to our year-to-date which amounts to R33.8 million.

Cost containment measures still need to be exercised to ensure expenditure is kept at a minimum; especially on overtime and standby allowance.

PROGRESS ON THE BUDGET FUNDING PLAN

Pillar 1 - Positive Cash Flows

The municipality is required to maintain positive cash balances.

Opening cash balance as per bank statement = R1 580 226

Closing cash balance as per bank statement = (R1 980 276)

Pillar 2 - Reduction in non-core expenditure

Overtime -The municipality has reduced the budget for overtime which was approved by council with the 2022/2023 budget from R2.3 million to R1 million for the approved 2023/2024 budget, was adjusted to R 643 915 and the current years actual is R124 354,67 as at February 2024.

There are no Unauthorised Debit orders for the month of February, the municipality reverses these debit orders on a monthly basis.

The municipality was charged penalties and interest for PAYE by SARS for late payment made on 15th March 2024 due to cash constrains.

Pillar 3 - Trade Payables

Trade payables have decreased as compared to the previous month as indicated earlier in the report. January trade payables amounted to R 262.1 million as compared to February R261.6 million.

Pillar 4 - Cash and Short-term liquidity

The municipality's had a bank overdraft of R 2 million which will be settled in March 2024. The opening balance for short-term investment for the February is R 1 million with a closing balance of R85 thousand.

Pillar 5 - Collection Rate

The collection rate for January was 16,73% as compared to the month of February which is 18,36%.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as at 29 February 2024 are an average of 43% or R 800 thousand. The norm in terms MFMA Circular 71 is 7% – 10%.

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Water

Total water losses as at 29 February 2024 are an average of 98% or R 746 thousand which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2023/24					
	DORA Allocation	ADJUSTMENT	Funds Received to date	Spents to date	Unspent Balance	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 452 000,00	11 619 000,00	11 619 000,00	8 637 034,60	2 981 965,40	74%
Regional Bulk Infrastructure Grant	20 000 000,00	20 000 000,00	1 561 703,20	1 358 002,78	203 700,42	7%
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FBDM (Capital)	3 000 000,00	4 745 000,00	1 135 468,13	1 744 983,59	609 515,46	37%
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Sub-Total	54 967 000,00	61 024 000,00	35 074 171,33	29 915 744,10	5 158 427,23	49%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	123 455 000,00	130 767 000,00	83 944 222,48	79 714 827,01	25 102 344,32	61%

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is R 61 million, received R 35,1 million and the total expenditure is R 29,9 million. The municipality received an additional allocation letter for MIG of R 6 million which will be included on the budget through a special adjustment. The grant expenditure is above 70% except for FBDM Capital and RBIG which are spent on a payment basis by submitting invoices to the funders for approval and payment.

PROGRESS ON ESKOM DEBT RELIEF (MFMA CIRCULAR 124)

#	CONDITION	ACHIEVED	PROGRESS
		Yes/No/N/A	
6.1	The National Treasury will only request Eskom to write-off a municipality's arrear debt, if the municipality demonstrates to the National Treasury's satisfaction, that the municipality complied with paragraph 6.2	N/A	Will be measured after a period of twelve consecutive months.

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#	CONDITION	ACHIEVED	PROGRESS
	to 6.14 for a consecutive period of 12 months.		
6.2	Submission of written application	YES	The municipality submitted the debt relief application on GoMuni 12 January 2024.
	Council resolution	YES	Council Resolution date is on the 28 September 2023.
	Other information (6.3 to 6.14)	YES	Council agreed on all conditions
	Failure to comply with 6.1 to 6.14 conditions	YES	Approval was granted on December 2023, effective date December 2023.
	Upload of resolution and information	YES	Uploaded on GoMuni
6.3	Maintain the Eskom Current Account - The muni must have paid within 30 days of receiving the invoice:	YES	The municipality made payment of R 2,1 million on 28 February 2024.
	The Eskom current account; PLUS	YES	The municipal Eskom current account billing for the month of February amounted to R 1,9 million
	(ii) Any payment arrangement i.r.o NEW DEBT (March 2023 or any subsequent current not paid until the date NT approved the debt relief application	NO	The municipality is still on negotiation stage with Eskom regarding the payment arrangement for 2023/2024.
6.4	Table and adopt a funded MTREF with effect the 2023/24 MTREF aligning to	NO	The municipality tabled a unfunded budget with a funding plan for 2023/24 financial year.

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#	CONDITION	ACHIEVED	PROGRESS
	condition 6.4 (also iro cashflow budgeting, depreciation, asset impairment and debt impairment, NO operating deficit on A4)		
6.5	Cost reflective tariffs – with effect the tabling of the 2023/24 MTREF the tabled and adopted MTREF submissions must include the municipality's completed tariff tool.	YES	The completed tariff tool for the final budget 2023/24 was submitted on GoMuni.
6.6	Water/ Electricity as collection tools	NO	Approved policy was amended to follow the order. Further amendments as required by the NT letter of approval have now been made and the revised policy will serve in Council for the final budget.
	Partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water,	NO	

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#	CONDITION	ACHIEVED	PROGRESS
	wastewater, refuse removal and lastly to electricity		
	Report of identified defaulters and cut-offs (conventional Meters)	YES	A list of disconnections for both employees and the general public. Please refer to Annexure .
	System programming to restrict purchase of electricity (Prepaid Meters)	YES	As per the policy.
	Report of identified defaulters and restrictions / interruptions	YES	A list of disconnections for both employees and the general public. Please refer to Annexure.
	Amendment of policy to restrict supply of water	YES	Approved policy was amended to follow the order. Further amendments as required by the NT letter of approval have now been made and the revised policy will serve in Council in due time.
	Amendment of policy to restrict purchase of electricity	YES	Approved policy was amended to follow the order. Further amendments as required by the NT letter of approval have now been made and the revised policy will serve in Council in due time.
	System configuration to address the restriction	YES	As per the policy
	System configuration to address the restriction	YES	As per the policy

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#	CONDITION	ACHIEVED	PROGRESS
6.7	Maintain a minimum average four monthly collection of property rates and services charges	NO	Collection rate has been declining for last months.
	Report with statistics of implementation of credit control policy	YES	<p>Water Revenue:</p> <ol style="list-style-type: none"> 1. Total meters read = 636 2. Total number of formal stands on valuation roll = 7 538 3. Total informal = +/- 4. Flat rate users = 0 5. Indigent users = 520 6. Total billed properties = 7 199
	Calculation of collection rate for Eskom supplied areas	NO	Collection rate for Ikhutseng for the month of February is 2,7%
	Report on areas where restrictions / interruptions could not be effected (Eskom areas)	NO	<p>Please refer to Annexure xxx. The report indicates collection in the areas that are ESKOM supplied or jointly supplied by ESKOM and the municipality.</p> <p>A list of disconnections for both employees and the general public.</p> <p>Collection rate for Ikhutseng for the month of February is 2,7%</p>
	MOU between MLM and Eskom for revenue collection in Eskom supplied areas (S76 to 78 of MSA)	NO	
	Progress report on the installation of smart prepaid meters	NO	
	Review debtors' book and consider write-offs of debt on	YES	This will be done once the municipality has debt written-off by ESKOM.

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#	CONDITION	ACHIEVED	PROGRESS
	a case-by-case basis in line with normal credit control processes		
	All new electricity connections should be smart prepaid meters from 1 July 2023	NO	
	Achieve a minimum collection rate of 80% (2023/24); 85% (2024/25) and 95% (2025/26)	NO	The collection rate for the six months ended 31 January is 20,9%.
6.8	Completion of NT property rates reconciliation tool	YES	The GVR reconciliation for Quarter 1, 2 has been uploaded on the NT Portal
	Develop action steps to address variances identified on the reconciliation	YES	Please refer to the above comment
	Upload to GoMuni Portal	YES	Uploaded on 26 January 2024
6.9	MFMA S71 Reporting - Monitoring of the implementation of the budget and budget funding plan	YES	The municipality uploads the S71 monthly on the GoMuni Portal.
	Include active intervention for slow progress in the narratives of the MFMA S71 report	YES	The municipality uses the S71 to monitor the financial performance of the municipality on a monthly basis.

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#	CONDITION	ACHIEVED	PROGRESS
	Monthly progress report on FRP to NCPT / Provincial Executive	NO	The municipality has a FRP but does not submit on a monthly basis
	Monthly progress report on FRP to NT: Municipal Financial Recovery Services (MFRS)	NO	The municipality has a FRP but does not submit on a monthly basis
6.10	Submission of progress report and evidence to NCPT	NO	
	Request a copy of a signed compliance certificate	YES	The municipality submits s71 with a signed quality certificate.
	Upload signed certificate to GoMuni Portal	YES	The certificate will be uploaded once received from the NCPT.
6.11	No facilitation of any borrowing	NO	
6.12	Must apportion and ring-fence in a sub-account to its primary bank account:	NO	
	a. all electricity, water and sanitation revenue the municipality collects in any month; and	NO	
	b. the component of the Local Government Equitable Share (LGES) the municipality earmarked to	NO	

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#	CONDITION	ACHIEVED	PROGRESS
	provide free basic electricity, water and sanitation.		
	must monthly firstly apply the revenue in the sub-account (required per paragraph 6.12.1) to pay:	NO	
	a. Eskom current account		
	b. and then secondly its bulk water current account		
	c. All other payments	YES	
	Send/ Upload the bank statement for the ringfenced account to NT and NCPT	YES	
6.13	The municipality must fully account for and correctly report on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per the written instruction of the National Treasury: Office of the Accountant General	YES	No amounts have been written off by Eskom as yet.

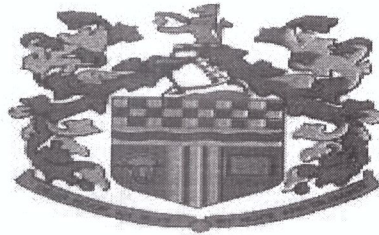
Section 71 – Monthly Budget and Performance Report 2023/24

#	CONDITION	ACHIEVED	PROGRESS
6.14	Agreement to revoke NERSA licence on default		Council in its resolution to apply for the debt relief agreed to all the conditions in terms of FMA Circular 124.

PROGRESS ON THE FINANCIAL RECOVERY PLAN

Progress reports on the implementation of the Financial Recovery Plan will be submitted separately by the Office of the Municipal Manager to the Northern Cape Provincial Treasury and to the National Treasury.

Quality Certificate



I, TUMELO THAGE..... The Municipal Manager of Magareng Local Municipality (NC093), hereby certify that—

- The monthly budget statements.
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

The report for **February 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

A handwritten signature in black ink, appearing to read 'T Thage', written over a horizontal line.

Mr. T Thage
Acting Municipal Manager

15 MARCH 2024
Date