

MAGARENG



MUNICIPALITY

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 March 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) ; and
- 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
- 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

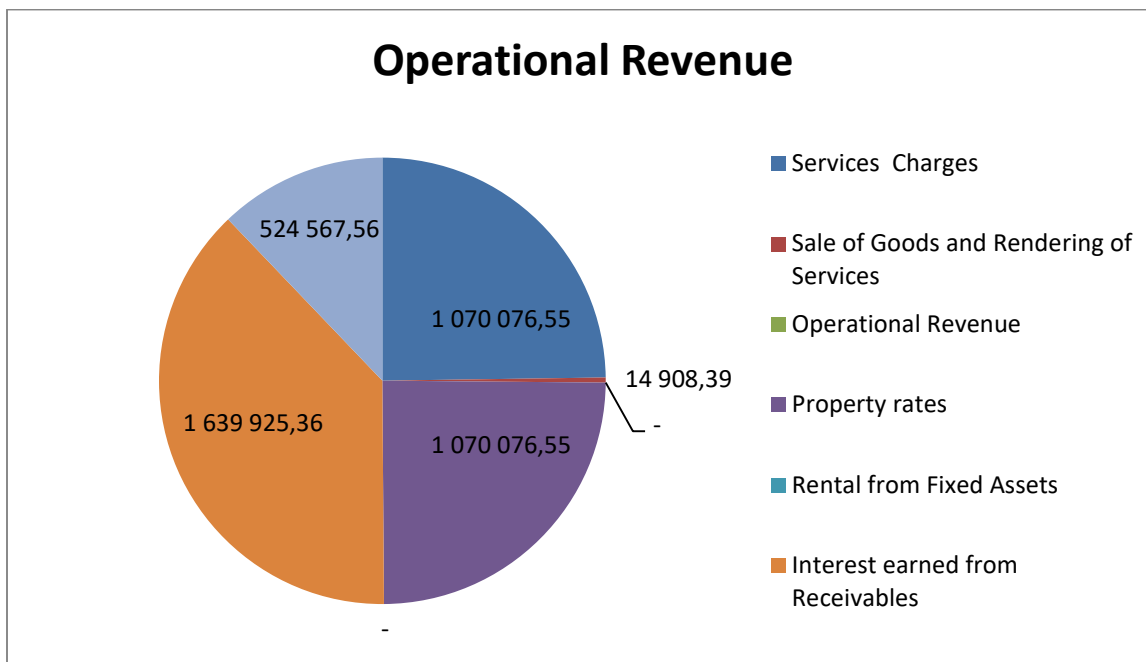
As of 31st March 2024, the total operating revenue amounts to R21.7 million, and the actual year-to-date revenue amounts to R117.5 million. However, the actual revenue is 2% which is above the projected budget of R114.8 million.

Operational transfers and subsidies are major attributes for variance between the projected revenue and actual year to date revenue which amounts to R 52.3 million and R 63.4 million represented respectively.

Therefore, effective measures and implementation of the financial recovery and funding plan need to be prioritized to address the shortfall in Services Charges and Other Revenue. Municipality also needs to strengthen the Revenue Enhancement Policies.

Below is a chart that depicts the income billed from 1st -31st March 2024:

Figure 1: Income for 1st March to 31th March 2024.



Section 71 – Monthly Budget and Performance Report 2023/24

Table 1: Income for 1st to 31st March 2024

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	2 494	11 788	12 144	(357)	-3%	16 192
Service charges - Water		6 010	9 156	3 492	301	2 222	2 619	(397)	-15%	3 492
Service charges - Waste Water Management		8 041	10 832	10 832	654	6 140	8 124	(1 984)	-24%	10 832
Service charges - Waste management		4 509	6 683	6 716	492	4 603	5 037	(434)	-9%	6 716
Sale of Goods and Rendering of Services		517	624	737	15	368	553	(185)	-33%	737
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 048	13 632	23 250	1 640	14 463	17 437	(2 974)	-17%	23 250
Interest from Current and Non Current Assets		10 912	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		2	3	2	-	0	1	(1)	-68%	2
Rental from Fixed Assets		1	3	3	-	2	2	0	11%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		3 698	71	147	-	81	110	(30)	-27%	147
Non-Exchange Revenue										
Property rates		12 263	13 926	13 926	1 070	9 688	10 444	(757)	-7%	13 926
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		586	135	124	-	124	93	31	33%	124
Licence and permits		(2 251)	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		69 502	68 488	69 743	14 498	63 368	52 307	11 061	21%	69 743
Interest		-	4 798	7 849	525	4 624	5 887	(1 263)	-21%	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	21 689	117 471	114 759	2 712	2%	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 March 2024, the municipality has generated total operating revenue that amounts to R21.7 million of which R 14.5 million from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to R 54.1 million and the year-to-date budget amounts to R62.5 million which reflects a negative variance amounts to R8.4 million excluding operational grants, which shows that the municipality has under billed in March 2024.

Detailed explanation on revenue by source items.

Property rates.

The municipality has billed revenue of R1.1 million in March 2024. However, the actual year-to-date revenue amounts to R 9.7 million which is 7% lower than the budgeted revenue of R10.4 million for the period under review. This shortfall can be attributed to objections related to the valuation roll and a low payment rate.

Service charges – Electricity.

Municipality has billed revenue of R 2.5 million from Sales of Electricity. However, the year-to-date revenue amounts to R 11.8 million, which reflected a negative variance amounting to R357 thousands when compared to year-to-date budget that amounts to R12.1 million for the period under review. The variance in Electricity Revenue 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 R301 thousands from Water Services, meanwhile the year-to-date actual amounts to R 2.2 million which is 15% less than the year-to-date budget of R 2.6 million for the period under review. The low-billing in-water service charges is attributed to a combination of factors.

This under billing in Water is caused by the breakdown of the water supply pipes, which are currently under construction, has further aggravated the situation. Additionally, some areas are not metered, which make it difficult for municipality 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 month under review, the municipality has generated a revenue of R654 thousand. The year-to-date actual amounts to R 6.1 million, which is 24% less than the year-to-date budget of R 8.1 million for the month. Notably, the collection on this service can be enhanced if the municipality enforces its approved credit control and debt collection policies.

Service charges – refuse.

The municipality generated R497 thousands and actual year to date amounts to R 4.6 million which is 9% less than year to date budget that amounts to R5 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 did not generate revenue from fixed assets generated during the month of March 2024. The year to date actual remained unchanged from previous month which amounts to R2.3 thousand and the year-to-date budget amounts to R 2 thousand for the month under review.

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 14.5 million, which is 17% less than the year-to-date budget of R 17.4 million for the current month. The major attribute to this variance is 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 33% more than the year-to-date budget that amounts to R 93 thousand for March 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 total operating grants that amounts to R14.5 million, of which R 13.7 million is from Equitable Share, R47 thousands is from EPWP and R130 thousands from Frances Baard for the month under review. Currently the year-to-date actual amounts to R 63.4 million which is 21% higher than actual year to date budget that amounts to R52.3 million. Municipality receives grants as per DoRA schedules and as per invoice claims submitted to Frances Baard.

Other revenue

Municipality did not generate any revenue from other revenue and the year to date actual remained unchanged from previous month and amounts to R81 thousands which is 27% less than the actual year to date budget amounting to R 110 thousand 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 31st March 2024

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	3 375	33 546	40 282	(6 736)	-17%	53 709
Remuneration of councillors		4 673	4 807	5 612	416	4 008	4 209	(201)	-5%	5 612
Bulk purchases - electricity		23 257	25 000	23 850	1 920	7 853	17 888	(10 035)	-56%	23 850
Inventory consumed		16 644	12 920	15 715	704	8 366	11 786	(3 420)	-29%	15 715
Debt impairment		-	35 391	35 391	2 949	26 543	26 543	(0)	0%	35 391
Depreciation and amortisation		23 788	25 954	25 953	(7 872)	19 464	19 464	0	0%	25 953
Interest		7 549	-	-	-	-	-	-	-	-
Contracted services		5 922	9 594	10 929	2 316	6 609	8 197	(1 588)	-19%	10 929
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17 960	-	5 172	-	5 172	3 879	1 293	33%	5 172
Operational costs		12 826	10 299	17 589	3 107	12 850	13 192	(342)	-3%	17 589
Losses on Disposal of Assets		4 503	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		165 728	177 674	193 920	6 915	124 411	145 440	(21 029)	-14%	193 920

The above table indicates expenditure items by type.

Operating Expenditure

Table 2 provides a comprehensive overview of the municipality's operating expenditure. These figures have been derived from C4 in the attached C-Schedule. During March 2024, the municipality incurred a total operating expenditure of R6.9 million, the current year-to-date actual shows that the municipality has spent R124.4 million to date, which is 14% less than the project budget of R145.4 million.

Employee related costs

The municipality incurred R 3.4 million on employee related costs and actual year to date amounts to R33.5 which reflects a negative variance of 17% that show that the municipality has spent less than the year-to-date budget which amounts to R 40.3 million in the current month. 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 R416 thousands and the year-to-date actual amounts to R 4 million which reflects a negative variance of 5% when compared to year-to-date budget that amounts to R4.2 million. The variance in Remuneration of Councillors is immaterial.

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Debt impairment

The municipality incurred R2.9 million on debt impairment and the actual year to date amounts to R26.5 million which reflects 0% variance when compared to actual year to date budget that amounts R26.5 million, it shows that both year to date actual and year to date budget are inline. 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

Due to reversals journals that were made, municipality incurred -R7.9 which is regarded as noncash item and actual year to date amounts to R 19.5 million which reflects 0% variance when compared to actual year to date budget that amounts to R19.5 million. Those journals are being processed based on budgeted Depreciation amount as per 2022/23 Annual Financial Statement.

Bulk purchases

The actual expenditure incurred for bulk purchases– electricity amounted to R1.9 million for the current month and the actual year to date amounts to R 7.9 million which is 56 % less the projected budget that amounts to R17.9 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 704 thousand and the year-to-date expenditure stands at R 8.4 million. This reflects a variance of 29% less than the projected budget of R 11.8 million. The reason for this variance, is that the municipality is unable to honour 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 R 2.3 million and the year-to-date actual amounts to R 6.6 million which reflects negative 19% variance when compared to the actual year to date budget that amounts to R8.2 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 R3.2 million and the actual year to dates amounts to R 12.9 million which reflected 3% variance when compared to the year-to-date budget that amounts to R 13.2 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) - M09 March

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)	14 774	(6 940)	(30 680)	23 740	(0)	(40 907)
Transfers and subsidies - capital (monetary allocations)										
		24 071	51 967	62 279	9 902	43 841	46 709	(2 869)	(0)	62 279
Transfers and subsidies - capital (in-kind)		1 725	3 000	4 745	–	1 135	3 559	(2 423)	(0)	4 745
Surplus/(Deficit) after capital transfers & contributions		(5 803)	39 355	26 117	24 676	38 036	19 588	18 449	0	26 117
Income Tax										
Surplus/(Deficit) after income tax		(5 803)	39 355	26 117	24 676	38 036	19 588			26 117
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(5 803)	39 355	26 117	24 676	38 036	19 588			26 117
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(5 803)	39 355	26 117	24 676	38 036	19 588			26 117

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 R67 million on capital transfers. Municipal has received an additional R 6 million in the current financial year, in terms of Section 19 of Division of Revenue Act 2023. The additional fund can only be spent on projects under implementation and/ or registered under MIG projects which increased capital transfers to R67 million. As per Dora payment schedule, municipality has received R14.8 million capital grant for the reporting month, from the total capital grants received R6 million is from MIG, and R 3.9 is from WSIG. The actual year to date amounts R 45 million which reflected a negative variance of R5.3 million when compared to year-to-date budget amounting to R50.3 million. This variance mainly caused by invoices that still need to be submitted to RBIG and FBDM.

The surplus before inclusion of capital transfers amounted to R14.8 million and after inclusion of capital budget amounted R 24.7 million.

Statement of financial performance

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

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 March 2024.

Revenue

The operating revenue for month ending March 2024 amounts to R 21.7 million and the actual year to date amounts to R117.5 million which reflected a positive variance of R2.7 million when compared to the year to date actual that amounts to R114.8 million. This revenue is not actual cash as it includes billed and realised revenue.

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Income for the month ended 31 March 2024.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	2 494	11 788	12 144	(357)	-3%	16 192
Service charges - Water		6 010	9 156	3 492	301	2 222	2 619	(397)	-15%	3 492
Service charges - Waste Water Management		8 041	10 832	10 832	654	6 140	8 124	(1 984)	-24%	10 832
Service charges - Waste management		4 509	6 683	6 716	492	4 603	5 037	(434)	-9%	6 716
Sale of Goods and Rendering of Services		517	624	737	15	368	553	(185)	-33%	737
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 048	13 632	23 250	1 640	14 463	17 437	(2 974)	-17%	23 250
Interest from Current and Non Current Assets		10 912	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		2	3	2	-	0	1	(1)	-68%	2
Rental from Fixed Assets		1	3	3	-	2	2	0	11%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		3 698	71	147	-	81	110	(30)	-27%	147
Non-Exchange Revenue										
Property rates		12 263	13 926	13 926	1 070	9 688	10 444	(757)	-7%	13 926
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		586	135	124	-	124	93	31	33%	124
Licence and permits		(2 251)	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		69 502	68 488	69 743	14 498	63 368	52 307	11 061	21%	69 743
Interest		-	4 798	7 849	525	4 624	5 887	(1 263)	-21%	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	21 689	117 471	114 759	2 712	2%	153 013

Monthly income for the Nine months ended 31 March 2024

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	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	2 494 326	11 787 647
Service charges - Water	200 074	316 135	176 616	558 508	- 69 453	310 277	135 801	293 518	301 007	2 222 483
Service charges - Waste Water Management	723 062	707 112	692 158	690 900	672 669	679 217	662 502	658 320	654 234	6 140 174
Service charges - Waste management	542 813	528 868	514 471	515 977	509 734	508 212	494 752	496 039	491 941	4 602 807
Sale of Goods and Rendering of Services	20 616	80 002	42 324	28 962	12 505	17 227	106 254	44 937	14 908	367 735
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	1 639 925	14 463 000
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	1 070 077	9 687 505
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	14 498 253	63 368 305
Interest	499 382	502 711	506 445	507 771	513 968	521 593	521 239	526 784	524 568	4 624 460
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	21 689 240	117 471 165

Section 71 – Monthly Budget and Performance Report 2023/24

Monthly expenditure for the month ended 31 March 2024

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	3 375	33 546	40 282	(6 736)	-17%	53 709
Remuneration of councillors		4 673	4 807	5 612	416	4 008	4 209	(201)	-5%	5 612
Bulk purchases - electricity		23 257	25 000	23 850	1 920	7 853	17 888	(10 035)	-56%	23 850
Inventory consumed		16 644	12 920	15 715	704	8 366	11 786	(3 420)	-29%	15 715
Debt impairment		-	35 391	35 391	2 949	26 543	26 543	(0)	0%	35 391
Depreciation and amortisation		23 788	25 954	25 953	(7 872)	19 464	19 464	0	0%	25 953
Interest		7 549	-	-	-	-	-	-	-	-
Contracted services		5 922	9 594	10 929	2 316	6 609	8 197	(1 588)	-19%	10 929
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17 960	-	5 172	-	5 172	3 879	1 293	33%	5 172
Operational costs		12 826	10 299	17 589	3 107	12 850	13 192	(342)	-3%	17 589
Losses on Disposal of Assets		4 503	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		165 728	177 674	193 920	6 915	124 411	145 440	(21 029)	-14%	193 920

A breakdown of the total operating expenditure per month:

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	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	3 375 146	33 546 027
Remuneration of councillors	390 115	390 115	390 115	390 115	390 115	390 115	390 115	861 111	416 308	4 008 225
Bulk purchases - electricity	-	-	869 565	-	-	3 084 809	152 488	1 826 087	1 919 730	7 852 679
Inventory consumed	483 167	689 289	1 891 775	380 317	1 080 665	642 512	1 658 629	835 945	704 199	8 366 497
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	2 949 248	26 543 228
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	7 872 023	19 464 416
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	65 505	367 982	939 451	500 641	863 839	1 201 462	156 283	197 866	2 315 929	6 608 958
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	3 106 509	12 849 509
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	6 915 046	124 411 306

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.

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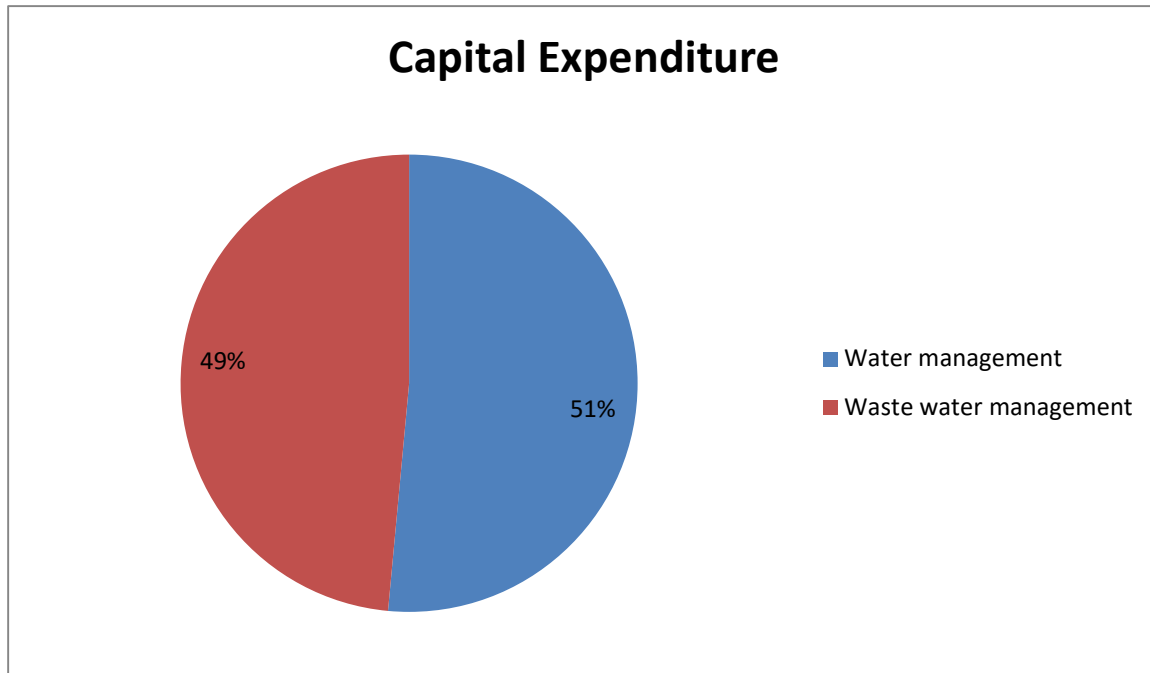
Capital Expenditure

Due to cancellation of WSIG payment amounting to R3.2 million (VAT inclusive) , municipality incurred capital expenditure amounting to -R1.5 million on capital expenditure for the month ending March 2024 and actual year to date amounts to R28.4 million which reflects under spending on capital grants of R 16.8 million when compared to year-to-date budget that amounts to R 45.1 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) 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 - M09 March

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	-	-	-	102	(102)	-100%	-
03.1 - Administration And Legal		-	-	-	-	-	-	-	-	-
03.2 - Corporate Admin		-	290	-	-	-	102	(102)	-100%	-
03.3 - Human Resources		-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
04.1 - Finance Admin		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		25 368	54 967	67 024	(1 536)	28 380	45 148	(16 768)	-37%	67 024
05.1 - Technical Admin		-	-	-	-	-	-	-	-	-
05.2 - Roads And Stormwater		-	-	-	-	-	-	-	-	-
05.3 - Solid Waste Management		-	-	-	-	-	-	-	-	-
05.4 - Sanitation		1 482	19 515	19 515	(2 870)	11 647	14 636	(2 990)	-20%	19 515
05.5 - Water		23 885	35 452	47 509	1 334	16 734	30 512	(13 778)	-45%	47 509
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	67 024	(1 536)	28 380	45 250	(16 869)	(0)	67 024
Total Capital Expenditure		25 368	55 257	67 024	(1 536)	28 380	45 250	(16 869)	(0)	67 024

Capital Expenditure as per Function Classification



Statement of Financial position.

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M09 March

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)	8 339	(164 734)
Trade and other receivables from exchange transactions		23 459	90 110	104 223	21 582	104 223
Receivables from non-exchange transactions		8 952	15 690	11 835	16 395	11 835
Current portion of non-current receivables						
Inventory		116	(136)	(84)	116	(84)
VAT		59 352	54 920	54 016	61 498	54 016
Other current assets		(1 270)	(1 810)	(762)	(1 274)	(762)
Total current assets		(18 059)	20 216	4 494	106 656	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	318 515	437 048	318 515
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	342 374	462 297	342 374
TOTAL ASSETS		435 708	326 367	346 869	568 953	346 869
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(319)	165	165	-	165
Consumer deposits		1 309	611	611	1 322	611
Trade and other payables from exchange transactions		398 882	320 290	348 718	272 727	348 718
Trade and other payables from non-exchange transactions		14 222	(264)	(1 164)	43 462	(1 164)
Provision		7 219	11 275	11 275	8 676	11 275
VAT		23 743	24 009	24 273	25 729	24 273
Other current liabilities		-	-	-	-	-
Total current liabilities		445 056	356 086	383 878	351 916	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	359 454	401 737
NET ASSETS	2	(17 427)	(41 630)	(54 868)	209 499	(54 868)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		210 564	(41 630)	(60 868)	209 499	(60 868)
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	210 564	(41 630)	(60 868)	209 499	(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 March 2024, the municipality recorded total assets of R568.9 million which includes R 106.7 million and R462.3 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 March 2024, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of R37.9 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) 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 31 March 2024, the municipality recorded R 437 million for Property Plant and Equipment, which represents 77% 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 R437 million is more than the projected amount of R319 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 March 2024. As at the end March 2024, the municipality recorded total liabilities of R359.5 million which entails R 351.9 million and R7.6 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 0.30, which is current assets divided by current liabilities (106 656/ 351 916). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its short 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 - M09 March

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	4 874	7 855	502	5 074	5 891	(817)	-14%	7 855
Service charges		–	20 261	19 374	2 694	16 911	14 531	2 380	16%	19 374
Other revenue		–	694	7 147	220	6 619	5 360	1 258	23%	12 564
Transfers and Subsidies - Operational		–	68 488	69 743	14 498	63 368	52 307	11 061	21%	69 743
Transfers and Subsidies - Capital		–	54 967	67 024	9 902	44 976	50 268	(5 292)	-11%	67 024
Interest		–	–	11	–	–	8	(8)	-100%	11
Dividends										
Payments										
Suppliers and employees		–	(116 329)	(127 405)	(11 838)	(73 232)	(95 554)	(22 322)	23%	182 058
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	32 955	43 749	15 979	63 716	32 812	(30 904)	-94%	358 629
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)	(67 024)	1 536	(28 380)	(50 268)	(21 888)	44%	(62 279)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(55 257)	(67 024)	1 536	(28 380)	(50 268)	(21 888)	44%	(62 279)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	–	–	(1)	13	–	13	#DIV/0!	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	(1)	13	–	(13)	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		–	(22 302)	(23 275)	17 514	35 350	(17 456)			296 350
Cash/cash equivalents at beginning:		242	242	734	40 093	734	734			734
Cash/cash equivalents at month/year end:		242	(22 061)	(22 541)		36 083	(16 723)			297 083

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Table C7 presents details pertaining to cash flow performance. As at end of March 2024, the net cash inflow from operating activities amounts to R 15.9 million whilst the net cash outflow from investing activities amounts to R1.5 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities amounts R 1 thousand. The cash and cash equivalent held for the of March 2024 amounted to –R16.7 million and the net effect of the above cash flows is cash outflow movement of R 17.5 million.

Monthly Budget Statements summary

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M09 March

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	1 070	9 688	10 444	(757)	-7%	13 926
Service charges	32 468	60 384	37 233	3 942	24 753	27 924	(3 171)	-11%	37 233
Investment revenue	10 912	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	69 502	68 488	69 743	14 498	63 368	52 307	11 061	–	69 743
Other own revenue	8 984	19 264	32 112	2 179	19 662	24 084	(4 421)	-18%	–
Total Revenue (excluding capital transfers and contributions)	134 129	162 062	153 013	21 689	117 471	114 759	2 712	2%	153 013
Employee costs	48 606	53 709	53 709	3 375	33 546	40 282	(6 736)	–	53 709
Remuneration of Councillors	4 673	4 807	5 612	416	4 008	4 209	(201)	–	5 612
Depreciation and amortisation	23 788	25 954	25 953	(7 872)	19 464	19 464	0	–	25 953
Interest	7 549	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	39 901	37 920	39 565	2 624	16 219	29 674	(13 455)	–	39 565
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	41 210	55 284	69 081	8 372	51 173	51 811	(637)	-1%	69 081
Total Expenditure	165 728	177 674	193 920	6 915	124 411	145 440	(21 029)	-14%	193 920
Surplus/(Deficit)	(31 599)	(15 612)	(40 907)	14 774	(6 940)	(30 680)	23 740	-77%	(40 907)
Transfers and subsidies - capital (monetary)	24 071	51 967	62 279	9 902	43 841	46 709	###	-6%	62 279
Transfers and subsidies - capital (in-kind)	1 725	3 000	4 745	–	1 135	3 559	(2 423)	-68%	4 745
Surplus/(Deficit) after capital transfers & contributions	(5 803)	39 355	26 117	24 676	38 036	19 588	18 449	94%	26 117
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(5 803)	39 355	26 117	24 676	38 036	19 588	18 449	94%	26 117
Capital expenditure & funds sources									
Capital expenditure	25 368	55 257	67 024	(1 536)	28 380	45 250	(16 869)	-37%	67 024
Capital transfers recognised	23 885	54 967	67 024	(1 536)	28 380	45 148	(16 768)	-37%	67 024
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	1 482	290	–	–	–	102	(102)	-100%	–
Total sources of capital funds	25 368	55 257	67 024	(1 536)	28 380	45 250	(16 869)	-37%	67 024
Financial position									
Total current assets	(18 059)	20 216	4 494	–	106 656	–	–	–	4 494
Total non current assets	453 767	306 151	342 374	–	462 297	–	–	–	342 374
Total current liabilities	445 056	356 086	383 878	–	351 916	–	–	–	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)	–	209 499	–	–	–	(60 868)
Cash flows									
Net cash from (used) operating	–	32 955	43 749	15 979	63 716	32 812	(30 904)	-94%	358 629
Net cash from (used) investing	–	(55 257)	(67 024)	1 536	(28 380)	(50 268)	(21 888)	44%	(62 279)
Net cash from (used) financing	–	–	–	(1)	13	–	(13)	#DIV/0!	–
Cash/cash equivalents at the month/year end	242	(22 061)	(22 541)	–	36 083	(16 723)	(52 806)	316%	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	5 303	5 212	5 069	4 813	4 846	4 966	26 162	357 060	413 431
Creditors Age Analysis									
Total Creditors	6 226	8 401	11 319	12 071	12 580	58 408	58 668	95 118	262 790

2 – SUPPORTING DOCUMENTATION

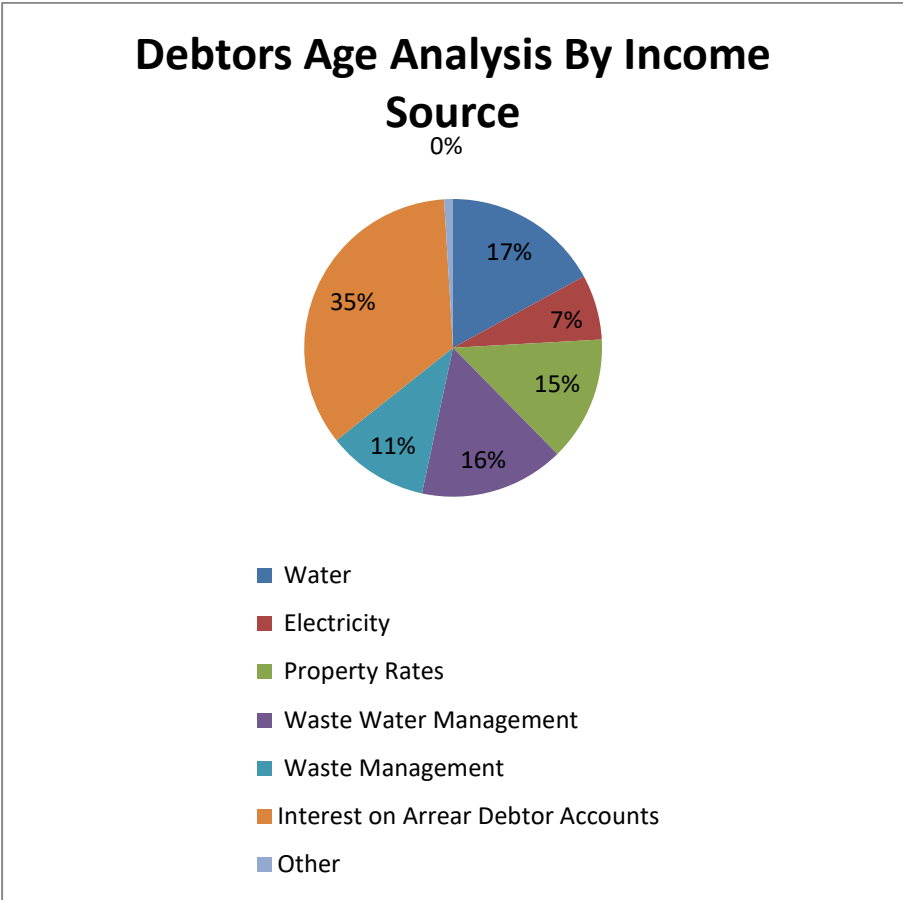
Debtors Analysis

The outstanding debtors as at 31st March 2024 amounts to R 413.4 million which shows increase of R4.4 million in debtors book when compared to February 2024 outstanding debtors that amounts to R409 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R379 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 12,48% for the month of March. 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 31st March 2024

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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	320	328	404	311	324	339	1 761	66 739	70 524	69 473		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	448	396	341	167	268	375	805	26 293	29 093	27 908		
Receivables from Non-exchange Transactions - Property Rates	1400	1 018	875	784	807	759	747	4 446	46 621	56 057	53 380		
Receivables from Exchange Transactions - Waste Water Management	1500	755	772	745	761	760	772	4 596	55 753	64 915	62 643		
Receivables from Exchange Transactions - Waste Management	1600	556	557	539	547	544	549	3 233	38 788	45 312	43 660		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 167	2 245	2 220	2 183	2 155	2 144	11 020	119 358	143 492	136 861		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	41	38	37	37	37	39	301	3 508	4 038	3 922		
Total By Income Source	2000	5 303	5 212	5 069	4 813	4 846	4 966	26 162	357 060	413 431	397 847	-	-
Total Febraury 2023/24		5 510	5 134	4 848	4 867	5 011	4 793	25 762	353 099	409 024	393 532		
Debtors Age Analysis By Customer Group													
Organs of State	2200	268	259	229	180	195	195	835	4 728	6 890	6 134		
Commercial	2300	572	486	450	312	349	303	1 673	20 905	25 050	23 541		
Households	2400	4 432	4 435	4 358	4 290	4 272	4 437	23 476	329 635	379 335	366 110		
Other	2500	32	32	31	31	31	31	178	1 791	2 156	2 062		
Total By Customer Group	2600	5 303	5 212	5 069	4 813	4 846	4 966	26 162	357 060	413 431	397 847	-	-



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

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BA	150 DAYS B	180 DAYS BA	210 DAYS BA	240 DAYS B	270 DAYS PLUS-	CONSOLIDATED BA
1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	-	9 869 275,94	9 869 275,94
1014691	NATIONAL GOVERNMENT OF RSA	85 417,69	84 822,19	84 226,68	83 631,18	83 035,67	82 440,17	81 844,66	81 249,16	80 683,54	2 786 841,13	3 534 192,07
5002097	DWT DAILY WHEEL AND TYRES (PTY) LTD	-	-	-	-	-	-	-	13 624,90	24 636,92	3 314 666,12	3 352 927,94
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	17 455,58	2 629 241,08	2 786 341,30
5002103	IMPERIAL SUPERMARKET	-	-	-	-	-	7 707,89	7 703,98	7 697,69	7 698,37	982 132,95	1 012 940,88
1200112	MAGELENDZE INV CC	-	-	-	-	-	-	-	-	-	924 565,09	924 565,09
1014741	LAERSKOOL HARTSVALLEI	21 828,97	21 676,78	21 524,60	21 372,41	21 220,23	21 068,04	20 915,86	20 763,67	20 619,13	712 192,76	903 182,45
1015018	LM ERASMUS BOEDERY GRASBULT	6 602,04	6 595,96	6 589,89	6 583,81	6 577,74	6 571,66	6 565,59	6 559,51	6 554,23	807 922,24	867 122,67
1006041	SS KOTE	4 713,43	4 706,20	4 698,99	4 691,76	4 684,55	4 677,32	4 670,09	4 662,88	4 656,51	713 302,01	755 463,74
1000719	MM MOLOI	4 475,18	4 473,45	4 469,87	4 468,14	4 464,56	4 460,97	4 457,39	4 452,16	4 427,89	639 849,01	680 198,62
5002134	W J HEWITT	-	-	-	3 638,92	3 638,92	3 637,27	3 814,75	3 813,09	3 815,88	565 302,71	587 661,54
1200206	GM WESI	-	-	-	-	-	-	-	-	-	545 968,56	545 968,56
1002657	A TERWIN	7 860,53	7 814,42	7 768,30	7 722,17	7 676,07	7 629,95	7 583,84	7 537,72	7 494,40	418 939,14	488 026,54
1001684	MOTSHELE	2 814,31	3 606,59	6 263,87	3 169,27	3 985,09	2 822,60	2 818,57	2 814,56	2 810,94	421 215,37	452 321,17
1003573	D,C DYKER	3 412,46	3 408,47	3 744,84	3 400,43	3 396,42	3 392,40	3 388,37	3 384,36	3 380,74	418 593,95	449 502,44
1200511	OK THETHE	-	-	3 592,14	3 583,89	3 575,62	3 567,37	3 559,10	3 550,84	3 543,19	413 763,11	438 735,26
1004132	D GEORGE	2 319,26	2 315,32	3 484,11	3 474,09	3 464,07	3 454,05	3 444,03	3 434,00	3 429,60	399 349,18	428 167,71
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	1 730,54	405 885,50	421 460,36
1003911	MJ MALGAS	9 363,98	3 019,21	3 016,05	3 011,03	3 006,02	3 001,01	2 995,99	2 990,97	2 987,78	381 169,25	414 561,29
1006176	A TSWELELOPELE COMMUNITY CR/VER	2 416,01	2 412,45	2 408,88	2 405,32	2 401,76	2 398,19	2 394,63	2 391,06	2 407,53	391 259,87	412 895,70

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Top 100 Debtors per Customer groups.

All Government Debtors

No.	ACCOUNT	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-BA	CONSOLIDATED BALAN
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	2 786 841,13	3 534 192,07
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	712 192,76	903 182,45
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	271 842,19	286 821,34
4	1006861	PUBLICWORK 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	224 182,43	237 727,61
5	1000041	PRIVATE HOSPITAAL - WARRENTON TRU	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	224 058,18	235 441,47
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	171 905,35	210 623,28
7	1006107	WARRENTON HOSPITAAL	22 924,92	36 727,20	7 207,27	28 856,46	29 066,71	1 011,26	-	-	-	151 705,09
8	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	103 632,32	146 249,04
9	1004763	WARRENVALE 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	129 566,29
10	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	89 822,19	124 072,16
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	41 622,11	108 552,15
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	71 002,18	84 566,00
13	1006532	DEPT VAN ONDERWYS	510,39	510,39	510,39	510,39	510,39	510,39	510,39	510,39	76 029,77	80 623,28
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	68 151,75	78 189,68
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	48 599,74	57 619,65
16	1011962	DEPARTMENT OF LAND AFFAIRS	1 012,63	1 006,02	999,41	992,80	986,19	979,58	972,97	966,68	46 366,08	55 301,59
17	1004764	NATIONAL GOVERNMENT OF RSA	11 435,84	-	-	-	-	-	-	-	-	52 952,51
18	1011959	DEPARTMENT OF LAND AFFAIRS	661,62	657,49	653,36	649,23	645,10	640,97	636,84	632,90	33 997,09	39 840,35
19	1002005	STREEKSVERTEENWOORDIGER	14 986,49	6 618,70	5 384,49	1 190,98	907,95	773,41	773,41	821,45	2 648,14	37 108,67
20	1012802	DEPT WELSYN	17 553,88	9 640,26	3 313,36	209,78	-	-	-	-	-	32 363,94
21	1012215	ANMAR TRUST	645,79	641,39	636,98	632,57	628,17	623,76	619,36	615,16	26 244,70	31 938,08
22	1012270	JH NELSON	720,80	715,56	710,33	705,10	699,87	694,64	689,40	684,42	22 893,93	29 240,08
23	1000835	LAERSKOOL WARRENTON	14 690,03	-	-	-	-	-	-	-	-	28 279,20
24	1000520	DEPT GESONDHEID (IKHUTSENG KLINIE	4 722,93	4 384,62	5 198,18	3 683,84	3 407,33	2 123,80	-	-	-	27 953,66
25	1012145	REPUBLIEK VAN SUID-AFRIKA	148,07	148,07	148,07	148,07	148,07	148,07	148,07	148,07	25 846,33	27 178,96

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Top 100 government debtors continue

No.	ACCOUNT	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
26	1000840	HOERSKOOLO SPORTVELDE	1 129,81	1 093,67	1 102,44	988,71	15 931,21	-	-	-	-	21 374,02
27	1015121	PUBLICWORKS	2 097,42	2 093,10	710,54	3 732,60	209,73	2 851,37	84,33	3 182,27	-	17 716,99
28	1015123	STREEKSVERTENWOORDIGER	6 310,11	5 939,75	1 280,54	485,66	429,55	146,20	-	-	-	15 192,74
29	1003999	PROVINCIAL GOVERNMENT OF THE NC	563,21	558,36	553,51	548,65	543,80	557,03	552,17	602,87	8 848,87	13 896,53
30	1002455	STREEKSVERTENWOORDIGER	2 188,46	1 561,27	1 785,18	1 739,74	838,80	-	-	-	-	13 528,36
31	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	2 311,09	12 692,06
32	1012251	REPUBLIEK VAN SUID-AFRIKA	57,17	57,17	57,17	57,17	57,17	57,17	57,17	57,17	8 739,82	9 254,35
33	1011964	DEPARTMENT OF LAND AFFAIRS	151,25	150,28	149,32	148,36	147,39	146,43	145,46	144,55	7 344,94	8 680,19
34	1006531	WARRENTON PUBLIEKE SKOOL	3 838,86	-	-	-	-	-	-	-	-	7 677,72
35	1003412	NATIONAL GOVERNMENT OF RSA	1 316,25	1 311,80	1 307,06	1 294,08	366,97	-	-	-	-	6 916,80
36	1006325	DIE STREEKSVERTENWOORDIGE	-	-	-	-	-	-	-	-	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	2 599,28	5 727,10
38	1006860	MOGOMOTSI SEK SCHOOL	-	-	-	-	-	-	-	-	-	4 584,30
39	1009342	DEPT GESONDHEID PHOLONG KLINIEK	396,53	396,53	392,96	306,73	261,81	206,69	-	-	-	2 361,34
40	1015122	DIE STREEKSVERTENWOORDIGER	636,78	633,85	337,14	14,64	8,78	2,93	2,93	2,93	9,12	2 291,73
41	1002006	STREEKSVERTENWOORDIGER	536,62	531,84	537,47	67,90	10,17	5,27	5,27	5,27	10,24	2 251,57
42	1001642	NATIONAL GOVERNMENT OF RSA	951,10	54,98	-	-	-	-	-	-	-	2 160,36
43	1006530	PUBLICWORK ROADS	4,57	4,57	4,57	4,57	4,57	4,57	4,57	4,57	1 873,11	1 914,24
44	1001849	PROVINCIAL GOVERNMENT OF THE NC	42,64	42,29	41,94	41,59	41,23	40,88	40,53	44,21	1 260,61	1 638,92
45	1012355	REPUBLIEK VAN SUID-AFRIKA	5,68	5,68	5,68	5,68	5,68	5,68	5,68	5,68	873,49	924,61
46	1015125	STREEKSVERTENWOORDIGER	212,62	-	-	-	-	-	-	-	-	743,97
47	1012113	NATIONAL GOVERNMENT OF RSA	2,99	2,99	2,99	2,99	2,99	2,98	2,98	2,98	478,42	505,31
48	1012332	REPUBLIEK VAN SUID-AFRIKA	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,95	151,86	160,41
49	1012364	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	90,95	95,09
50	1012365	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	90,95	95,09

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51	5002090	WARRENTON HOSPITAAL	-	-	-	-	-	-	-	-	-	-
52	1012121	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	23,17
53	1003427	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	148,39
54	1015124	STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	317,91
55	1001848	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	572,00
56	1012156	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	2 023,94
57	1003428	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	2 199,81
58	1000838	BUSLOOTS & SNOEPKAMERS	-	-	-	-	-	-	-	-	-	12 484,13
59	1012159	LAERSKOOI HARTSVALLEI	-	-	-	-	-	-	-	-	-	14 770,24
60	1001720	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	16 174,77
61	1001677	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	16 924,19
62	1012417	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	28 909,28
63	1000841	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	29 812,74
64	1000842	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	31 493,55
65	1002004	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	34 675,43
66	1012351	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	40 727,45
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	1000836	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	143 216,38
71	1012374	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	179 122,57
72	1012375	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	251 316,66

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All Commercial Debtors

No.	ACCOUNT N	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 BALANC
1	1015015	SSANRAL	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	2 629 241,08	2 786 341,30
2	1015018	LM ERASMUS BOEDERY GRASBULT	6 602,04	6 595,96	6 589,89	6 583,81	6 577,74	6 571,66	6 565,59	6 559,51	6 554,23	807 922,24	867 122,67
3	1200206	GM WESI	-	-	-	-	-	-	-	-	-	545 968,56	545 968,56
4	1002657	A TERWIN	7 860,53	7 814,42	7 768,30	7 722,17	7 676,07	7 629,95	7 583,84	7 537,72	7 494,40	418 939,14	488 026,54
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	1 730,54	405 885,50	421 460,36
6	1016074	THABAZIBU F TRADING	5 920,51	5 678,84	8 972,79	3 500,15	3 477,63	4 948,95	5 946,54	8 906,71	10 318,56	300 250,64	357 921,32
7	1012890	LI KGWAPI	7 353,09	7 309,45	7 318,92	7 328,40	7 284,76	7 241,11	7 197,47	7 260,07	7 271,73	275 607,34	341 172,34
8	1012914	CENTENNIAL TRADING CO 114 PTY LTD	4 165,20	4 143,04	4 120,90	4 098,74	4 076,60	4 054,44	4 032,28	4 010,14	3 989,59	261 539,23	298 230,16
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	1 571,57	274 298,93	288 443,06
10	1007879	GD LANDRY	2 993,47	2 978,58	2 963,67	2 948,77	2 933,88	2 918,97	2 904,07	2 889,17	2 875,02	233 932,08	260 337,68
11	1200313	CM AVENANT	-	-	-	-	-	-	-	-	-	253 401,23	253 401,23
12	1002107	HM GELDENHUYS	2 742,96	2 734,50	2 726,05	2 717,59	2 709,13	2 700,67	2 692,21	2 683,76	2 675,22	226 705,81	251 088,40
13	1014983	ED COETZEE	2 775,15	2 761,26	2 747,36	2 733,47	2 719,57	2 705,68	2 691,78	2 677,89	2 664,69	201 347,26	225 824,11
14	1006345	THUSANANG MARK	2 332,42	2 321,48	2 310,55	2 299,62	2 288,69	2 277,76	2 266,83	2 255,91	2 245,53	194 142,18	214 740,97
15	1006085	4720103177 TRANSNET FREIGHT RAIL	46 506,46	41 966,22	58 070,23	6 704,87	53 847,81	-	-	-	-	-	207 095,59
16	1000868	KJ HAARHOFF	3 688,26	3 665,57	3 642,87	3 620,19	3 597,49	3 574,79	3 552,10	3 686,08	3 659,25	171 452,17	204 138,77
17	1015849	CM AVENANT	3 242,46	3 100,85	3 030,92	2 894,27	2 733,73	2 573,18	2 412,63	2 252,09	2 092,57	179 329,56	203 662,26
18	1006338	SS & VK KOTE	2 206,03	2 195,53	2 185,05	2 174,56	2 164,07	2 153,59	2 143,10	2 132,60	2 122,64	177 702,04	197 179,21
19	1006273	NJ MOCHANE	2 867,26	2 850,82	2 834,37	2 817,93	2 801,49	2 785,04	2 768,60	2 752,16	2 736,55	169 589,71	194 803,93
20	1006603	E MARAKARELO	2 507,37	2 494,23	2 481,09	2 467,97	2 454,83	2 441,70	2 428,56	2 415,42	2 402,96	170 106,33	192 200,46

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21	1006090	BURNE-A-TOWEL PTY LTD	1 958,38	1 949,48	1 940,61	1 931,71	1 922,83	1 913,94	1 905,05	1 896,17	1 888,22	163 358,57	180 664,96
22	1005712	SEEKOEI (LETAMO TAVERN)	2 122,58	2 112,55	2 102,54	2 092,51	2 082,49	2 072,46	2 062,43	2 052,42	2 043,39	160 684,19	179 427,56
23	1000192	JF DE BEER	3 096,75	3 077,34	3 057,94	3 038,53	3 019,12	2 999,71	2 980,30	2 960,89	2 942,46	140 471,99	167 645,03
24	1016449	Y,R MATTHYSEN & POOLMAN	4 161,74	5 644,60	4 744,84	5 919,82	5 013,38	7 155,46	3 930,62	3 902,51	3 876,30	122 858,64	167 207,91
25	1002433	JCHUMAN	2 381,31	2 367,83	2 354,35	2 340,89	2 327,41	2 313,94	2 300,46	2 286,98	2 274,69	143 474,66	164 422,52
26	1006441	TMS PADISHO	1 843,33	1 834,61	1 825,88	1 817,15	1 808,44	1 799,71	1 790,98	1 782,26	1 773,98	148 085,93	164 362,27
27	1011696	M MANAGER	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	156 887,67	161 932,44
28	1002438	JCHUMAN	-	-	-	-	-	-	-	815,62	810,34	155 861,33	157 487,29
29	1002953	B EN M STOOR	2 545,85	2 531,40	2 516,97	2 502,53	2 488,08	2 473,65	2 459,25	2 439,51	2 426,68	130 767,64	153 151,56
30	1005496	R RETSWELELE FUNERALS	2 600,01	2 584,96	2 569,91	2 554,86	2 539,81	2 524,75	2 509,72	2 494,66	2 480,56	127 861,18	150 720,42
31	1003418	KOMARIN KAFEE (OLIPHANT GGO)	2 201,00	2 188,43	2 175,86	2 163,29	2 150,72	2 138,14	2 125,57	2 113,00	2 101,06	131 126,23	150 483,30
32	1002267	WARRENTON SLAGHUIS	1 360,34	1 348,90	1 272,19	98,82	-	-	-	-	-	138 535,41	142 615,66
33	1003420	O OLIPHANT (MADISO SENTRA)	3 175,55	3 153,12	3 130,70	3 108,27	3 085,85	3 063,42	3 041,00	3 018,57	2 998,77	114 568,28	142 343,53
34	1009234	AP MATSHA	1 566,76	1 559,25	1 551,74	1 544,23	1 536,72	1 529,21	1 521,69	1 514,19	1 507,06	127 458,45	141 289,30
35	1002315	SPAR WARRENTON	66 303,21	70 817,36	-	-	-	-	-	-	-	-	137 120,57
36	1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	2 978,37	2 958,18	2 937,99	2 917,80	2 897,61	2 877,42	2 857,23	2 837,04	2 817,86	106 544,56	132 624,06
37	1002314	PAV BURGER	4 808,26	4 768,56	4 761,70	4 722,00	4 741,44	4 701,74	4 695,16	4 687,65	4 712,48	87 873,92	130 472,91
38	1009433	MW SEEKOEI	1 379,78	1 373,92	1 368,07	1 362,21	1 356,35	1 350,50	1 344,64	1 338,79	1 333,23	117 900,90	130 108,39
39	1002071	A WELDECHERKOS(DANIELS)	1 053,94	1 049,99	1 046,05	1 042,10	1 038,16	1 034,21	1 030,26	1 026,32	1 022,57	108 069,28	117 412,88
40	1001892	PAV BURGER	2 281,84	2 261,99	2 242,14	2 222,29	2 202,44	2 182,59	2 162,74	2 142,89	2 124,04	95 728,87	115 551,83
41	1001953	J ABRAHIM	2 559,24	2 500,84	2 442,45	2 384,07	2 325,69	2 267,29	2 208,91	2 150,53	2 093,04	90 139,42	111 071,48
42	1003152	PJ MALAN	1 070,13	1 065,28	1 060,43	1 055,58	1 050,73	1 045,87	1 041,02	1 036,17	1 031,56	95 905,50	105 362,27
43	1004131	CE COETZEE	1 232,46	1 226,50	1 220,55	1 214,59	1 208,64	1 202,68	1 196,73	1 190,77	1 185,11	93 610,71	104 488,74
44	1012635	N LE ROUX	1 030,67	1 026,71	1 022,77	1 018,82	1 014,88	1 010,93	1 006,98	1 003,04	999,29	94 883,74	104 017,83
45	1007135	TF DLAMINI (PROK)	1 146,66	1 140,80	1 134,95	1 129,09	1 123,23	1 117,38	1 111,52	1 105,67	1 100,11	93 638,09	103 747,50
46	1001897	BS KGOSIJANG	1 243,25	1 237,17	1 231,09	1 225,02	1 218,94	1 215,47	1 254,34	1 277,10	1 271,23	90 441,20	101 614,81
47	1012977	CELL C 4870194356	2 454,51	2 429,58	5 161,98	4 224,45	4 210,08	2 212,23	2 119,18	1 985,58	2 004,64	72 143,80	98 946,03
48	1009073	M LESABE	1 495,23	1 486,85	1 478,47	1 470,09	1 461,71	1 453,33	1 444,95	1 436,56	1 428,60	85 631,12	98 786,91
49	1006334	DP MANOPOLE	1 376,09	1 368,37	1 360,65	1 352,93	1 345,21	1 337,49	1 329,77	1 322,05	1 314,72	83 282,77	95 390,05
50	1002258	TEXAS LODGE	710,47	710,47	710,47	710,47	710,47	677,88	4 205,31	629,00	5 889,20	80 155,54	95 109,28

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No.	ACCOUNT N	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-BA	CONSOLIDATED BALANC
51	1006078	IUFU TRADING 240CC	704,01	701,47	698,92	696,37	693,83	691,28	688,74	686,19	683,77	88 837,10	95 081,68
52	1006863	R SPAGEN	880,04	876,73	873,42	870,11	866,80	863,49	860,18	856,87	853,73	86 367,29	94 168,66
53	1007092	NS DIKGETSI	1 725,31	1 714,82	1 704,34	1 693,84	1 683,36	1 672,87	1 662,37	1 651,89	1 641,93	78 413,97	93 564,70
54	1012847	M BARGICHO	1 792,57	1 781,35	1 770,12	1 758,90	1 747,67	1 736,45	1 725,22	1 713,99	1 703,34	75 963,99	91 693,60
55	1002218	MJ MAIJANE& H/A KGATELOPELE	1 190,41	1 184,24	1 178,06	1 171,88	1 165,71	1 159,53	1 153,36	1 147,18	1 141,32	80 640,75	91 132,44
56	1003187	VILJOEN	1 376,84	1 368,90	1 360,96	1 353,02	1 345,08	1 337,14	1 329,20	1 321,26	1 313,72	76 975,27	89 081,39
57	1002296	M PA VDM BURGER MOTORHAWENS EDMS/B	11 396,36	11 784,82	26 890,93	9 801,81	9 709,45	10 223,85	8 980,12	-	-	-	88 787,34
58	1009392	SON JOHN'S REVELATION CHURCH OF SA	1 433,24	1 424,74	1 417,17	1 408,66	1 401,08	1 394,43	1 385,92	1 378,34	1 371,20	75 353,67	87 968,45
59	1008300	M (INDIER SHOP) ABDUL	854,12	850,81	847,50	844,19	840,88	837,57	834,26	830,95	827,81	79 888,04	87 456,13
60	1006862	UNCLE SAM'S STORE (PROK)	794,47	791,92	789,37	786,83	784,28	781,74	779,19	776,64	774,23	80 056,12	87 114,79
61	1003696	TRANSNET LTD	949,20	944,91	940,63	945,64	941,35	937,07	932,78	928,50	924,42	77 863,51	86 308,01
62	1001864	SOUTH AFRICAN POST OFFICE LTD	4 171,59	4 134,56	4 097,53	4 060,50	4 026,76	4 269,94	4 232,90	4 195,88	4 160,71	47 362,14	84 712,51
63	1200293	J ABRAHIM	-	-	-	-	-	-	-	-	-	84 067,30	84 067,30
64	1012602	HM ALI	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	79 948,60	83 103,91
65	1003504	TRANSNET LTD	947,59	943,19	938,79	934,39	930,00	925,60	921,20	916,80	912,62	74 354,36	82 724,54
66	1016497	JJ BURGER	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	77 930,74	82 371,61
67	1003079	REMARIE CC	1 348,83	1 340,89	1 332,95	1 325,01	1 317,07	1 309,13	1 301,19	1 293,25	1 285,71	70 104,52	81 958,55
68	1003068	D BOTHA	2 660,60	2 641,10	2 621,58	2 602,08	2 582,57	2 563,06	2 543,57	2 524,05	2 506,01	58 710,01	81 954,63
69	1008297	LP MOKITIMI	889,63	885,44	881,25	877,06	872,87	868,68	864,49	860,30	856,32	72 036,91	79 892,95
70	1008299	S AHMED	1 086,95	1 081,09	1 075,23	1 069,38	1 063,52	1 057,67	1 051,81	1 045,95	1 040,40	70 209,96	79 781,96
71	1004591	TRANSNET LTD	922,82	918,53	914,24	909,95	905,66	901,38	897,09	892,81	888,73	71 613,30	79 764,51
72	1012478	HUA RON INV PTY LTD	3 747,76	3 714,67	54 207,27	3 424,00	3 390,92	3 357,83	3 324,75	3 291,67	931,97	-	79 390,84
73	1001899	A STAR CAFE	-	-	-	-	-	-	-	-	-	79 024,95	79 024,95
74	1200229	J CINDI	-	-	-	-	-	-	-	-	-	78 596,83	78 596,83
75	1002167	V VAN DEN BERG	1 628,60	1 618,59	1 608,56	1 598,53	1 588,52	1 578,49	1 568,48	1 558,45	1 549,42	62 446,60	76 744,24
76	1016086	V VAN DEN BERG	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	73 144,30	76 516,60
77	1004584	TRANSNET PROPERTY VAT 4720103177	893,00	888,82	884,65	880,46	876,29	872,11	867,93	863,76	859,79	68 589,02	76 475,83
78	1006327	J CINDI	2 577,83	2 550,18	2 522,49	2 494,83	2 467,16	2 439,48	2 411,82	2 384,14	2 357,51	53 661,33	75 866,77
79	1015901	ARE SEMELELENG CO-OPERATIVE LTD	745,07	741,12	737,18	733,23	729,29	725,34	721,39	717,45	713,70	69 058,27	75 622,04
80	1001930	PAV BURGER	1 286,56	1 278,39	1 274,99	1 266,83	1 274,39	1 266,23	1 263,53	1 263,50	1 268,50	62 951,54	74 394,49
81	1002316	SPAR BAKKERY	37 247,82	36 877,55	-	-	-	-	-	-	-	-	74 125,37
82	1002220	VAN ZYL (TCT SPARES) HK	950,29	946,34	942,39	938,44	934,49	930,55	926,60	922,65	918,91	64 575,08	72 985,74
83	1010024	KOPANO BAKERY	645,99	643,44	640,90	638,35	635,80	633,26	630,71	628,17	625,75	67 088,66	72 811,03
84	1001878	VLEIS PALEIS	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	69 594,70	72 458,59
85	1016243	BONANE ENTERPRIZES (PROK)	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	69 070,90	72 176,26
86	1015924	BV SOKUPHA	1 988,80	1 975,03	1 961,27	1 947,49	1 933,74	1 919,96	1 906,19	1 892,43	1 880,14	53 671,39	71 076,44
87	1001950	AH EBRAHIM	2 957,93	2 933,02	2 908,12	2 883,23	2 858,33	2 833,43	2 808,53	2 783,62	2 759,98	44 680,98	70 407,17
88	1011688	SJ BECKER	1 489,55	1 479,53	1 469,51	1 459,49	1 449,47	1 439,45	1 429,42	1 419,40	1 410,37	57 199,28	70 245,47
89	1011977	BLACK GINGER 489 PTY LTD	9 825,58	9 931,05	9 831,80	9 732,55	9 633,30	9 534,05	10 856,25	-	-	-	69 344,58
90	1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	288,73	292,53	292,53	292,53	288,58	711,80	707,85	703,91	700,16	63 199,04	67 477,66
91	1004167	TRANSNET PROPERTY VAT 4720103177	1 335,26	1 326,63	1 318,00	1 309,39	1 300,76	1 292,15	1 283,52	1 274,89	1 267,20	55 314,85	67 022,65
92	1001891	GREAT WALL SHOP	835,15	831,20	827,26	823,31	819,36	815,42	811,47	807,52	803,78	59 525,81	66 900,28
93	1002221	BD VAN ZYL	868,73	864,10	859,47	854,84	850,21	845,57	840,94	836,31	831,91	58 938,50	66 590,58
94	1006333	EXTRA JABULA STORE (PROK)EG	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	63 490,32	65 843,91
95	1016262	BIGS ENGINEERING AND SUPPLY	2 310,25	2 654,03	4 167,68	1 052,35	1 046,27	1 033,98	1 665,81	4 858,55	3 745,31	42 174,15	64 708,38
96	1015070	TD SEBUZO	828,81	824,86	820,91	816,97	813,02	809,08	805,13	801,18	797,43	56 249,42	63 566,81
97	1013049	T VERMEULEN	1 387,89	1 378,63	1 369,37	1 360,10	1 350,84	1 341,58	1 332,31	1 323,05	1 314,25	51 402,68	63 560,70
98	1004484	TRANSNET LTD	825,64	821,55	817,49	813,41	809,34	805,27	801,20	797,12	793,44	55 837,88	63 122,34
99	1002435	H KATHRADA	1 454,45	1 449,23	1 444,00	1 434,11	1 428,88	1 419,00	1 413,78	1 408,54	1 399,66	48 712,74	61 564,39
100	1004485	TRANSNET LTD	625,48	622,78	620,08	617,38	614,68	611,98	609,27	606,57	604,01	54 389,44	59 921,67
101	1004161	A TRANSNET PROPERTY VAT 4720103177	632,24	629,36	626,49	623,62	620,74	617,87	615,00	612,13	609,59	52 738,21	58 325,25

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All Household Debtors

No.	ACCOUNT N	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 BAL
1	1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	-	9 869 275,94	9 869 275,94
2	1200112	MAGELEVENDZE INV CC	-	-	-	-	-	-	-	-	-	924 565,09	924 565,09
3	1006041	SS KOTE	4 713,43	4 706,20	4 698,99	4 691,76	4 684,55	4 677,32	4 670,09	4 662,88	4 656,51	713 302,01	755 463,74
4	1000719	MM MOLOI	4 475,18	4 473,45	4 469,87	4 468,14	4 464,56	4 460,97	4 457,39	4 452,16	4 427,89	639 849,01	680 198,62
5	5002134	W J HEWITT	-	-	-	3 638,92	3 638,92	3 637,27	3 814,75	3 813,09	3 815,88	565 302,71	587 661,54
6	1001684	MOTSHELE	2 814,31	3 606,59	6 263,87	3 169,27	3 985,09	2 822,60	2 818,57	2 814,56	2 810,94	421 215,37	452 321,17
7	1003573	D,C DYKER	3 412,46	3 408,47	3 744,84	3 400,43	3 396,42	3 392,40	3 388,37	3 384,36	3 380,74	418 593,95	449 502,44
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	413 763,11	438 735,26
9	1004132	D GEORGE	2 319,26	2 315,32	3 484,11	3 474,09	3 464,07	3 454,05	3 444,03	3 434,00	3 429,60	399 349,18	428 167,71
10	1003911	MJ MALGAS	9 363,98	3 019,21	3 016,05	3 011,03	3 006,02	3 001,01	2 995,99	2 990,97	2 987,78	381 169,25	414 561,29
11	1006176	A TSWELEPELE COMMUNITY CR(VER	2 416,01	2 412,45	2 408,88	2 405,32	2 401,76	2 398,19	2 394,63	2 391,06	2 407,53	391 259,87	412 895,70
12	1012096	IMC EASBY	9 635,49	9 566,65	9 497,80	9 428,96	9 360,12	9 291,28	9 222,44	9 153,60	9 088,08	312 667,85	396 912,27
13	1001698	GR MARTIN	2 395,34	2 390,10	2 394,10	2 388,87	2 383,62	2 377,93	2 422,29	2 367,45	2 373,64	368 951,72	390 445,06
14	1004530	KM MELATO	2 813,31	2 812,62	2 845,29	2 807,54	2 802,85	2 802,48	2 802,11	526,79	522,32	361 388,95	382 124,26
15	1012160	MATOPI GAME ENTERPRISES TRUST	9 115,26	9 051,29	8 987,33	8 923,37	8 859,41	8 795,45	8 731,49	8 667,52	8 606,77	294 874,77	374 612,66
16	1002654	MAGELEVENDZE INV CC	6 046,49	6 043,35	5 828,14	5 825,28	6 018,25	5 808,36	5 799,91	5 796,76	5 821,08	317 594,58	370 582,20
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	2 160,73	346 713,85	366 160,42
18	1006046	CONTINENTAL PANEL BEATERS	34 165,48	33 873,40	33 581,32	33 289,24	32 997,16	32 705,08	32 413,00	32 120,92	31 867,14	65 220,99	362 233,73
19	5002216	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	318 845,44	354 508,00
20	1003775	LI VAN DER WESTHUIZEN	2 335,81	2 423,71	2 213,80	2 367,21	3 894,22	3 311,04	2 482,63	2 176,46	2 174,89	312 686,57	336 066,34
21	1011982	WARRENTON SUPER CHICKEN PTY LTD	66 097,82	9 744,50	8 536,51	8 053,25	46 114,01	68 304,78	67 070,34	3 854,74	-	50 498,44	328 274,39
22	1014723	HC CLOETE	7 881,04	7 825,90	7 770,76	7 715,62	7 660,48	7 605,34	7 550,20	7 495,06	7 442,69	257 576,95	326 524,04
23	1008542	J MTHEMBU	-	13,67	13,67	13,67	13,67	13,67	13,67	13,67	13,67	320 422,20	320 531,56
24	1001202	E SWANEPOEL	2 541,66	2 541,12	2 540,57	2 540,01	2 533,89	2 527,77	2 528,16	2 522,03	2 522,75	293 666,70	316 464,66
25	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	1 655,24	297 781,54	312 678,70
26	1002046	I GOLODA	2 994,12	2 983,88	2 977,15	3 089,80	2 844,17	2 870,73	2 815,23	3 055,99	3 140,75	280 886,25	307 658,07
27	1003521	BG MOKWA	2 451,48	2 444,66	2 437,83	2 431,00	2 424,16	2 417,34	2 410,50	2 403,67	2 397,39	283 422,12	305 240,15
28	1008607	JM KGOROYABOGO	2 314,78	2 311,22	2 307,66	2 304,09	2 300,53	2 296,96	2 293,39	2 289,83	2 286,45	278 692,39	299 397,30
29	1012870	S MAHLAOLA	1 904,10	1 902,44	1 900,79	1 899,13	1 897,47	1 895,83	1 894,17	1 892,52	1 890,94	279 093,44	296 170,83

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No.	ACCOUNT N	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-BA	CONSOLIDATED BAL
30	1015802	AJ JORDAAN	6 950,73	6 902,20	6 853,68	6 805,16	6 756,64	6 708,11	6 659,59	6 611,07	6 564,98	229 253,63	290 065,79
31	1001551	JM GRASS	1 976,87	2 100,38	2 829,23	2 180,18	2 466,58	2 626,81	2 110,47	2 105,35	2 102,05	269 514,48	290 012,40
32	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	1 285,77	273 399,46	284 971,39
33	1200497	I CARELSE	-	-	-	-	-	-	-	2 209,84	2 414,86	280 183,52	284 808,22
34	1007654	MG KGOSIENG	1 904,64	1 900,75	1 896,86	1 892,96	1 889,07	1 885,16	1 881,26	1 877,37	1 873,68	263 818,97	280 820,72
35	1007589	A JAKWA	1 902,22	1 898,21	1 894,21	1 890,20	1 886,20	1 882,19	1 878,18	1 874,18	1 870,38	261 293,98	278 269,95
36	1006503	MONTSHABATHO (PROK) OJ	1 461,51	1 460,93	1 460,35	1 459,76	1 459,18	1 458,59	1 458,01	1 457,42	1 456,87	262 204,23	275 336,85
37	1007806	GS MOTLHALE	1 969,11	1 965,26	1 961,42	1 957,58	1 953,74	1 949,90	1 946,06	1 942,22	1 938,57	242 398,50	259 982,36
38	5002161	KS MOSES	-	-	-	1 929,58	1 927,79	1 923,21	1 933,72	2 109,41	2 105,07	246 236,33	258 165,11
39	1001833	J DIBAKWANE	2 037,38	2 033,02	2 028,67	2 024,31	2 019,96	2 015,60	2 011,25	2 010,61	2 008,04	239 285,32	257 474,16
40	1011931	IVANCO INV PTY LTD	4 447,14	4 420,43	4 393,71	4 367,00	4 340,29	4 313,58	4 286,87	4 260,16	4 234,74	213 063,87	252 127,79
41	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	1 814,90	233 716,17	250 050,27
42	1006379	TM MARUMO	1 268,97	1 268,59	1 268,20	1 267,82	1 267,43	1 267,05	1 266,66	1 266,27	1 265,91	237 749,41	249 156,31
43	1006262	D MEDUPE	1 834,41	1 830,57	1 826,73	1 822,89	1 819,05	1 815,21	1 811,37	1 807,53	1 803,88	222 821,46	239 193,10
44	1200368	LP SAKU	-	-	-	-	-	-	-	-	-	238 650,92	238 650,92
45	5002158	G NEL	-	-	-	1 787,69	1 784,26	1 797,84	1 744,19	2 155,73	2 153,06	225 470,86	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	227 033,46	235 365,87
47	1015052	JTF LEEUW	2 635,09	3 923,84	4 255,70	3 487,75	3 391,95	3 881,89	3 291,33	3 004,08	3 450,03	203 106,69	234 428,35
48	1003761	FM PETERSEN	2 549,12	2 536,13	3 110,69	2 749,57	2 907,42	3 021,02	3 345,25	2 470,74	3 104,59	204 888,75	230 683,28
49	1003898	D,J RAPOO	1 657,30	1 653,27	1 649,25	1 645,24	1 641,21	1 632,48	2 132,26	2 299,16	2 285,19	212 624,00	229 219,36
50	1006254	SD MOCHANE	1 943,75	1 936,94	1 930,13	1 923,31	1 916,48	1 909,67	1 902,85	1 896,04	1 889,57	211 042,31	228 291,05
51	1015056	MH HUNT	3 065,64	3 050,17	3 034,70	3 019,23	3 003,77	2 988,29	2 972,82	2 957,36	2 942,85	199 933,60	226 968,43
52	1003748	T KHANYEZA	1 907,51	1 908,31	1 902,63	1 904,17	1 914,42	1 963,30	1 896,43	1 895,70	1 894,08	207 745,62	224 932,17
53	1008906	GC KOBOEKOE	1 752,26	1 748,71	1 745,14	1 741,58	1 738,01	1 734,45	1 730,88	1 727,31	1 723,94	208 104,03	223 746,31
54	1011958	PE VAN ROOYEN	5 066,74	5 030,94	4 995,14	4 959,35	4 923,55	4 887,75	4 851,95	4 816,16	4 782,08	179 033,67	223 347,33
55	1009184	NM MAHAPA	1 744,99	1 741,16	1 737,32	1 733,47	1 729,63	1 725,79	1 721,95	1 718,11	1 714,47	205 725,27	221 292,16
56	1200247	M SETLHODI	-	-	-	-	-	-	-	-	-	219 725,28	219 725,28
57	1002959	JA VAN NIEKERK	1 378,93	1 377,28	1 375,62	1 373,97	1 379,12	1 377,46	1 375,81	1 435,54	1 433,97	207 170,15	219 677,85
58	1200220	ML VAN WYK	-	-	-	1 037,72	1 523,39	1 521,73	1 529,37	1 537,03	1 546,34	206 896,33	215 591,91
59	1009668	MJ MATLE	1 674,49	1 672,18	1 669,87	1 667,55	1 665,24	1 662,92	1 660,59	1 658,28	1 656,09	197 629,57	212 616,78
60	1001939	PAVD BURGER	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	199 626,33	208 440,12

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No.	ACCOUNT N	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 BAL
61	1005708	AAP VAN WYK	1 859,29	1 855,27	1 851,26	1 847,23	570,90	141 502,77	3 813,02	3 809,01	3 805,38	46 726,00	207 640,13
62	1200228	MA PHETLHU	-	-	-	-	-	-	-	-	-	206 789,31	206 789,31
63	1012871	S MAHLAOLA	1 690,16	1 685,13	1 680,12	1 675,10	1 670,09	1 665,07	1 660,04	1 655,03	1 650,27	190 706,19	205 737,20
64	1002678	CAD HEESE	1 526,16	1 521,36	1 516,57	1 511,77	1 506,98	1 502,18	1 497,39	1 492,59	1 488,04	191 887,13	205 450,17
65	1007667	SB MOEKETSI	1 488,95	1 485,07	1 481,17	1 477,28	1 473,38	1 469,48	1 465,59	1 461,69	1 457,99	192 137,31	205 397,91
66	1010015	F LOTSHE	1 585,17	1 582,85	1 580,53	1 578,22	1 575,90	1 573,59	1 571,27	1 568,96	1 566,76	189 242,30	203 425,55
67	1200122	ECFOURIE	-	-	-	-	-	-	-	-	2 232,49	199 951,89	202 184,38
68	1200279	JJ TERBLANCHE	-	-	-	-	-	-	-	-	-	202 076,85	202 076,85
69	1012787	LTK MOKOROANE	1 645,80	1 642,21	1 638,78	1 635,20	1 631,62	1 628,60	1 625,02	1 622,07	1 618,85	185 157,05	199 845,20
70	1009487	KG DIPHATSE	1 562,10	1 558,22	1 554,32	1 550,43	1 546,53	1 542,63	1 538,74	1 534,84	1 531,14	184 796,97	198 715,92
71	1200340	RM OLIPHANT (PROK)	-	-	-	-	-	-	-	-	-	198 190,30	198 190,30
72	1006649	KL SMOUS	1 589,74	1 585,03	1 580,31	1 575,58	1 570,86	1 566,14	1 561,41	1 556,69	1 552,21	183 819,26	197 957,23
73	1011661	DL SEETELO	1 050,06	1 049,55	1 049,04	1 048,53	1 048,02	1 047,51	1 047,00	1 046,49	1 046,01	187 094,07	196 526,28
74	1007365	CKHUPISO	1 417,25	1 413,70	1 410,13	1 406,57	1 403,00	1 399,43	1 395,87	1 392,30	1 388,93	183 805,83	196 433,01
75	1009220	N TYIWA	1 575,02	1 571,14	1 567,24	1 563,33	1 559,44	1 555,54	1 551,65	1 547,75	1 544,06	182 344,26	196 379,43
76	1007554	MOCUMI T2086/1997	1 454,91	1 450,19	1 445,48	1 440,75	1 436,02	1 431,30	1 426,58	1 421,86	1 417,38	182 450,81	195 375,28
77	1007749	M RATIKOANE	1 465,71	1 461,83	1 457,93	1 454,03	1 450,13	1 446,24	1 442,34	1 438,44	1 434,76	181 565,03	194 616,44
78	1006152	GS NIEUWOUDT	1 484,22	1 479,27	1 474,32	1 469,38	1 464,43	1 459,48	1 454,54	1 449,60	1 445,09	180 948,23	194 128,56
79	1002419	M LERATONG CASH & CARRY M	1 631,98	1 637,58	1 631,01	1 636,61	1 636,12	1 629,55	1 629,07	1 640,78	1 634,55	178 033,33	192 740,58
80	1200349	JJ WYLBACH	-	-	-	-	-	-	-	-	-	189 609,57	189 609,57
81	1015944	CHS VENTER	4 351,37	1 735,47	1 731,45	1 727,44	1 723,41	1 701,47	3 622,06	3 391,50	3 863,64	164 987,52	188 835,33
82	1008024	PK MOTSEOKAE	1 342,28	1 338,43	1 334,60	1 330,75	1 326,92	1 323,07	1 319,22	1 315,39	1 311,75	176 252,65	188 195,06
83	5002357	SF MOHAMED	-	964,56	964,56	964,56	961,00	1 343,26	1 339,69	1 336,13	1 336,13	175 946,16	185 156,05
84	1006811	LM DLAMINI	1 469,81	1 465,58	1 461,36	1 457,13	1 452,90	1 448,68	1 444,45	1 440,23	1 436,22	171 782,66	184 859,02
85	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	1 175,79	173 846,18	184 428,29
86	1003225	S SMITH	785,27	785,27	785,27	785,27	785,27	785,27	785,27	785,27	785,27	177 351,53	184 418,96
87	1002734	WF BERGH	893,61	893,61	893,61	893,61	893,61	893,61	893,61	893,61	893,61	175 920,55	183 963,04
88	1200239	CG MOHETA	-	-	-	-	-	-	-	-	-	181 251,44	181 251,44
89	1005778	JP VAN STADEN	1 996,25	1 987,12	1 978,00	1 968,86	1 959,73	1 950,60	1 941,47	1 932,33	1 923,66	162 567,09	180 205,11
90	1006426	MM QINDI	1 191,12	1 187,56	1 183,99	1 180,43	1 176,86	1 173,30	1 169,73	1 166,17	1 162,79	167 933,03	178 524,98
91	1000991	TM TSHESIBE	2 123,21	2 074,37	4 647,38	3 125,98	7 626,75	6 019,78	4 909,09	1 895,49	1 887,73	144 134,25	178 444,03
92	1008027	J NDUMILE	1 333,98	1 330,04	1 326,09	1 322,14	1 318,18	1 314,24	1 310,28	1 306,33	1 302,59	164 185,99	176 049,86
93	1007434	SE MOTSHABI	1 225,35	1 221,46	1 217,57	1 213,67	1 209,78	1 205,88	1 201,97	1 198,08	1 194,39	164 328,16	175 216,31
94	1006736	HO KGADIETE	1 292,46	1 288,53	1 284,57	1 280,62	1 276,67	1 272,72	1 268,77	1 264,81	1 261,07	163 483,82	174 974,04
95	1008306	M M MOEKETSI	1 374,82	1 370,93	1 367,04	1 363,14	1 359,23	1 355,34	1 351,44	1 347,55	1 343,86	161 843,35	174 076,70
96	1200378	DT MOLEKO	-	-	-	-	-	-	-	-	-	173 305,54	173 305,54
97	1012999	CE NELE	1 613,21	1 688,99	1 731,29	1 783,44	1 790,77	2 118,76	1 722,71	1 650,33	1 644,41	157 544,74	173 288,65
98	1007443	M IKANENG	1 294,31	1 289,93	1 285,53	1 281,14	1 276,75	1 272,35	1 267,97	1 263,57	1 259,40	161 027,53	172 518,48
99	1003689	J KUBOEKAE	1 573,76	1 552,75	1 552,90	1 548,44	1 543,96	1 548,78	1 544,32	1 549,12	1 544,87	158 532,84	172 491,74
100	1006443	MG NNELANG	1 369,53	1 365,64	1 361,75	1 357,85	1 353,96	1 350,06	1 346,17	1 342,27	1 338,57	159 884,48	172 070,28
101	1200298	S,P MODISE	-	-	-	-	-	-	-	-	-	171 728,84	171 728,84

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Councillor's

Account	INITIALS	SURNAME	NAME	Name on Account	CURR BA	30DAYS	60DAYS	90 DAYS	120 DAYS	150 DAYS	180 DAYS	210 DAYS	240 DAYS	270 DAYS PLUS	ADVANC	CONSOLIDAT
1000894	WJ	POTGIETER	WILLEM JOHANNES	WJ POTGIETER	378,69	-	-	-	-	-	-	-	-	-	-	378,69
1000899	WJ	POTGIETER	WILLEM JOHANNES	WJ POTGIETER	743,05	-	-	-	-	-	-	-	-	-	-	743,05
1012953	NL	MASE	NEO LOVEDELIA	TT MASE	814,81	991,15	596,87	717,02	595,91	-	-	-	-	-	-	3715,76
1016258	KC	MEKHOA (MOTHIB)	KEOLEBOGILE CECILIA	K MEKHOA	358,75	356,33	353,91	351,49	349,07	346,65	344,23	341,81	339,52	9 623,94	-	12 765,70
1003960	L	VALTYN	LORRAINE	SR MADELLA	-	-	-	-	-	-	-	-	-	-	- 269,15	- 269,15
1200212	L	VALTYN	LORRAINE	SR MADELLA	-	-	-	-	-	-	-	-	-	31 347,08	-	31 347,08
1012600	MF	MOKITIMI (MELAT)	MASEGO FLORENCE	DL MOKITIMI	-	-	-	-	-	-	-	-	-	-	- 485,02	- 485,02
1200211		MOKITIMI (MELAT)	MASEGO FLORENCE	DL MOKITIMI	-	-	-	-	-	-	-	-	-	27 739,62	-	27 739,62
1014421	B	MEMANE	BETTIE	B MOKOMELA	-	-	-	-	-	-	-	-	-	-	- 8,33	- 8,33
1016575	LO	AMOSE	LENA OUMA	LO AMOSE	389,43	389,48	385,83	7,22	-	-	-	-	-	442,51	-	1 614,47
1200494	LO	AMOSE	LENA OUMA	LO AMOSE	-	-	-	-	-	-	-	439,33	435,96	3 166,05	-	4 041,34
1006262	CM	MERE	CYPRON MATLHOMOL	D MEDUPE	1 834,41	1 830,57	1 826,73	1 822,89	1 819,05	1 815,21	1 811,37	1 807,53	1 803,88	222 821,46	-	239 193,10
1016244	D	WATSON	DEIDRE	ASH KEYLIYE	-	-	-	-	-	-	-	-	-	-	-	-
1001157	D	WATSON	DEIDRE	PJ VAN SCHALKWY	-	-	-	-	-	-	-	-	12,01	8,42	-	20,43
1013999	BG	PLATA	BONAKELE	LS PLATA	-	-	-	-	-	-	-	-	-	-	-	-
1007643	BC	MAHAPA	BOITUMELO CASCIUS	KE MAHAPA	730,89	727,00	723,10	719,22	715,32	711,42	707,53	703,63	699,92	43 228,54	-	49 666,57

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CUT OFF LIST FOR MARCH 2024

ACCOUNT NUMBER	NAME AND SURNAME	PARENT ACCOUNT-NC	PREPAID LINKED	Child Account Debt	Parent account Debt	Total	Last Payment
1200062	THELMA HAINES	1005130	013466650.68	69 493,81	1 618,20	71 112,01	20231110
1200089	NOMBUYISELO ELSIE MOLO	1003600	70000813678	39 393,83	1 928,84	41 322,67	20240119
1200111	MAGDALENA SUSANNA VAN DER WALT	1003628	70003907295	-	52 858,03	52 858,03	20240325
1200116	JEFFREY MCDONALD MARTLOW	1015171	01351808231	74 915,14	3 476,77	78 391,91	20231222
1200118	MAROPE OLGA RAMODIBE	1016006	70003908814	40 379,58	6 668,02	47 047,60	20240202
1200122	ELIZABETH CORNELIA FOURIE	1002915	70000807456.70000808611.70000809676.	202 184,38	14 814,40	216 998,78	20240206
1200137	PATIENCE MALEBOGO MATSHANE	1015132	01380679694	6 219,44	6 871,82	13 091,26	20240131
1200142	JONKERS	1005914	04256701725	52 705,94	3 456,77	56 162,71	20231116
1200143	IRENE MORRIS	1015948	04256701162	4 352,63	1 159,75	5 512,38	20231107
1200144	SHADRACH THEYS	1005762	04256700511	59 809,77	3 075,14	62 884,91	20240305
1200173	DANIEL LETLHOGONOLO SEETELO	1004511	04256699655	100 427,83	1 618,20	102 046,03	20240313
1200188	SWARTS	1005922	04256700537	36 241,04	1 126,61	37 367,65	20230907
1200200	CATHERINE MOSETSANAGAPE PICHO	1005930	70000808652	49 575,82	2 818,15	52 393,97	20240126
1200219	GLENDIA VERGINA FISH	1005232	04256700255	47 322,16	5 887,03	53 209,19	20230803
1200220	VAN WYK	1000886	70003908293	215 591,91	3 016,80	218 608,71	20240129
1200246	GOMOLEMO LIZZY MOHOERANE	1003755	70000814775	135 703,68	5 833,75	141 537,43	20240313
1200281	NOMATHAMSANGA THERESE GABATLHOLE	1012532	07141676879	9 986,31	5 267,71	15 254,02	20230801
1200382	JACOBUS MARTHINUS VREY	1002816	70000808868	41 357,41	6 461,16	47 818,57	20230705
1200383	VAEKE KIEWIET MFUNWANA	1005258	70000797061	70 066,72	1 068,53	71 135,25	20240305
1200384	MAGRIETA ANN MEYER	1015060	07141690714	24 888,67	4 497,32	29 385,99	20140901
1200385	MARIA JACOBS	1005044	07141691472	30 569,67	5 029,72	35 599,39	20230705
1200386	MOIPOLAI	1005956	70000822174	13 268,66	810,80	14 079,46	20231004
1200387	MARUPING STEPHEN MANYEDI	1003976	70000305931	76 962,37	3 747,46	80 709,83	20231102
1200389	AFRIKA	1005782	04256700891	38 649,29	6 493,91	45 143,20	20230703
1200391	JOHANNA SEGAMETSE MOCUMI	1016165	01380678787	28 472,34	5 413,60	33 885,94	20240115
1200393	REINETTE SEFOTLHO	1016377	70000821143	9 108,42	5 502,21	14 610,63	20230703
1200394	KELEBOGILE PATRICIA MOEKETSI	1015987	04256696743	50 838,09	4 282,00	55 120,09	20231128
1200396	DAVID JOHN PIETERSEN	1014976	01380443703	67 554,06	7 603,28	75 157,34	20230705
1200399	STEENKAMP	1005924	70000808165	55 077,02	3 994,70	59 071,72	20230810
1200400	JAMES ARRIES	1005402	04256697246	35 400,15	4 919,67	40 319,82	20231106
1200401	WILLIAM MATHAGA	1016322	07141689997	7 913,88	4 501,96	12 415,84	20231130
1200403	ABDUL AHAD	1012568	04256698384	32 200,62	3 560,97	35 761,59	20231127
1200405	JAN VISSER	1004777	04256702285	40 668,38	3 693,79	44 362,17	20230720
1200408	PETER SIMON ARMSTRONG	1004745	07141676994	60 250,78	4 508,94	64 759,72	20231206
1200409	ELSIE VAN ROOYEN	1004932	04256699366	32 317,76	4 566,13	36 883,89	20110603
1200410	VAN ROOYEN	1005931	54130000315	46 588,49	4 034,87	50 623,36	20120319
1200411	BASWABILE PATRICK MOTEBE	1013514	70000798879	40 138,94	4 039,37	44 178,31	20230831
1200412	KEDIEMETSE MARTHA SWARTZ	1005420	04256699481	43 461,16	4 661,89	48 123,05	20141106
1200413	SAMUEL NEL	1004925	04256697360	39 621,16	2 189,80	41 810,96	20230803
1200415	ANTHONY DAVID ADAMS	1016099	04256701824	21 839,85	834,93	22 674,78	20230804
1200416	CANDICE LARISE ALEXANDER	1016190	07117695937	-	20 174,31	20 174,31	20231121
1200417	MPHO PETRONELLA PILANE	1013518	07117695655	2 682,17	3 595,31	6 277,48	20230721
1200418	PIETER ANDREW JOSEPH	1005363	54130000414	14 643,81	2 375,68	17 019,49	20200311
1200420	DIEDERICKS	1005913	04256696818	33 902,78	3 482,75	37 385,53	20230907

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UNIT NUMBER	ACCOUNT NUMBER	NAME AND SURNAME	PARENT ACCOUNT-NC	PREPAID LINKED	Child Account Debt	Parent account Debt	Total	Last Paymen
30000000001385000000000000	1200422	JOHANNES JAKOBUS MOLOULY	1004959	04256697162	31 301,97	1 811,95	33 113,92	20120720
30000000001540000000000000	1200424	MATHOBIE	1005147	01347924787	38 096,70	4 565,91	42 662,61	20161201
30000000002696000000000000	1200427	MARIA KOOPMAN	1013476	07166851597	-	7 140,76	7 140,76	20230727
30000000001780000000000000	1200428	JOHANNES DOUTHES	1005579	04256701188	47 246,36	167,44	47 413,80	20230802
30000000002166000000000000	1200429	SOLOMON	1005902	04256701667	25 013,36	3 442,73	28 456,09	20231208
30000000002208000000000000	1200430	BEVERLY CHARMAINE SHAREEN CONSTABLE	1014994	04256700404	27 793,35	4 034,84	31 828,19	20140227
30000000001643000000000000	1200431	MOTSHABINYANA WILHEMINA COETZEE	1005261	04256697899	25 197,01	1 500,87	26 697,88	0
30000000001653000000000000	1200433	SOPHIE FLORINA JANNETJIES	1005272	01347925081	20 156,78	1 384,60	21 541,38	20240202
30000000001790000000000000	1200435	BRENDA VIOLA PIETERSEN	1005605	54130001230	82 007,21	5 053,42	87 060,63	20230817
30000000002066000000000000	1200436	HAINES	1005811	04256701774	44 994,78	3 959,58	48 954,36	20230911
30000000002028000000000000	1200437	EMILY MANDJIES	1005763	04256697006	42 335,43	765,25	43 100,68	20230726
30000000002003000000000000	1200438	BRIAN WALTER BAATJIES	1005729	04256701790	32 726,25	1 599,64	34 325,89	20230822
30000000001414000000000000	1200439	JOSEPH OOSTHUIZEN	1004993	04256697402	17 585,00	1 813,01	19 398,01	20180315
30000000002198000000000000	1200440	NEL	1005944	04256699721	32 146,64	32 146,64	36 181,32	20140312
30000000001470000000000000	1200441	MOTSULI MARY VOGT	1005060	04256701162	46 919,95	1 249,96	48 169,91	20231006
30000000002661000000000000	1200444	MASEGO EDITH MOTSHELE	1013441	07141691340	2 467,95	41 809,85	44 277,80	0
30000000001990000000000000	1200445	LYDIA NEL	1005715	70000815079	39 931,02	1 278,62	41 209,64	20230804
30000000001438000000000000	1200446	JANTJIES	1005023	04256697352	24 095,50	2 404,72	26 500,22	20231107
30000000002704000000000000	1200449	KGOPOLO EZEKIEL MATEBESI	1013484	07117723275	2 851,57	879,41	3 730,98	20230727
30000000001560000000000000	1200450	JAKOB OCTOBER	1005170	04256698913	71 436,82	2 408,62	73 845,44	20230725
30000000002041000000000000	1200451	KOOPMAN	1005781	04256699523 0426700255	35 417,37	4 566,35	39 983,72	20120207
30000000002044000000000000	1200453	ISAACS	1005784	70000808439	49 709,29	5 028,40	54 737,69	20160202
30000000001671000000000000	1200454	JOHANNES KOELAAN GABOTS	1005299	04256702186	62 852,56	5 118,83	67 971,39	20110531
30000000001669000000000000	1200455	RAGEL PETERSON	1011682	04256702137	11 765,65	882,85	12 648,50	20190704
30000000001669000000000000	1200456	HERMANUS PLAATJIES	1005293	04256702137	83 247,88	1 542,87	84 790,75	20110531
30000000002080000000000000	1200457	IRENE THERESA MAKGOWE	1005830	54130000844	53 308,98	5 025,85	58 334,83	20110607
30000000002002000000000000	1200458	ELIZABETH DANZER	1005728	04256698418	51 552,77	1 866,53	53 419,30	20110509
30000000002732000000000000	1200461	RANDALL LAMBERT ALEXANDER	1016101	70000807589	22 290,72	4 036,13	26 326,85	20230721
30000000001558000000000000	1200462	MAGDELENA JACOBS	1015873	04256700388	17 766,51	4 075,04	21 841,55	20230906
30000000001081000000000000	1200463	JOSEPH	1004836	07141691001	87 775,10	2 273,86	90 048,96	20221102
30000000001369000000000000	1200466	REBECCA ELSIE PIETERSEN	1004939	04256700586	38 414,51	5 028,64	43 443,15	20110506
30000000001740000000000000	1200468	DU TOIT	1005481	54130000547	31 785,14	3 017,61	34 802,75	20231205
30000000000711000000000000	1200470	SEBASTIAAN VAN WYK	1004701	04256697543	33 030,23	1 732,28	34 762,51	20240209
30000000002186000000000000	1200471	STAZIE	1005927	04256700479	43 695,95	3 569,72	47 265,67	20230801
30000000001434000000000000	1200472	WILLIE ARMSTRONG	1005017	70000811268	38 107,05	3 286,86	41 393,91	0
30000000001057000000000000	1200474	ROMAN CATHOLIC CHURCH	1004793	07141691712	7 830,57	1 716,52	9 547,09	20240308
30000000002057000000000000	1200476	VISSER	1005800	04256698251	45 197,82	3 727,94	48 925,76	20231205
30000000000739000000000000	1200478	MAGDELENA WILHEMINA JONATHAN	1004755	54130000075	74 855,13	4 321,99	79 177,12	20230802
30000000002001000000000000	1200479	ISMAEL GREEFF	1005727	04256697394	88 095,54	4 232,39	92 327,93	20230828
30000000002684000000000000	1200482	SPRINKANE SIDWELL MOKOATLE	1015128	07117695721	31 387,08	4 160,84	35 547,92	20230804
30000000001819000000000000	1200485	IVAN PIETER KLEIN	1005678	04256702079	34 562,52	3 594,21	38 156,73	20230906
10000000000077000000000000	1200489	MARGARET ALICE WIESE	1001658	01351808116	55 954,47	2 724,34	58 678,81	20231207
30000000001544000000000000	1200490	ABDUL AHAD	1015190	Cant find meter on system b	36 498,90	5 001,48	41 500,38	20230831
20000000001953000000000000	1200491	SEHERI	1004608	70000810583	88 559,10	4 270,31	92 829,41	20230926
30000000001789000000000000	1200492	KEBADIETSE LENA KORASIE	1005600	04256770149 70000813116	71 900,73	4 533,53	76 434,26	20161205
30000000001784000000000000	1200493	ADAM ONTONG	1005587	04256700826	62 418,46	2 231,54	64 650,00	20240115
30000000001521000000000000	1200495	ALIE FREDERICK KOCK	1005125	70000209679	38 362,63	10 067,38	48 430,01	20110404
20000000001951000000000000	1200497	ISRAEL CARELSE	1004603	70000814817	284 808,22	6 276,38	291 084,60	20240205
20000000000748000000000000	1200499	MOAGIEMANG JOHANNES MARUPING	1015207	01380679678	26 650,13	3 556,49	30 206,62	20230919
10000000002225000000000000	1200501	ABDUL BASITH	1015877	01352218430	13 724,69	2 517,47	16 242,16	20231011
10000000000494000000000000	1200504	RONALD VAN NIEKERK	1002759	54130000752	41 478,99	8 165,05	49 644,04	20230908
30000000000722000000000000	1200506	RONALD MARTIN COETZEE	1004716	04256700966	55 118,43	3 473,30	58 591,73	20231027

Creditors' Analysis

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

Creditors as at 31st March 2024

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	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	4 960	6 110	5 837	6 894	42 377	40 646	-	110 724	
Bulk Water	0200	1 956	1 936	2 241	2 191	2 081	12 406	14 231	92 398	129 441	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	1 122	2 949	3 793	3 097	3 308	3 750	2 397	20 415	
Auditor General	0800	370	383	19	250	508	317	41	323	2 211	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	6 226	8 401	11 319	12 071	12 580	58 408	58 668	95 118	262 790	-

As at 31st March 2024, creditors ageing analysis had a balance of R262.8 million. This includes Eskom, Vaal Hartswater, 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 129 440 554,87
BULK ELECTRICITY	-R 110 723 639,85
SMEC	-R 5 285 859,59
DWAFF	-R 3 257 781,71
AUDITOR GENERAL	-R 2 210 638,60
COMPENSATION COMM	-R 1 659 067,31
BUSINESS CONNEXION	-R 1 440 846,58
DIRECT PRECISION MANAGEMENT287120	-R 879 907,44
MEGA WATER CHEM	-R 447 207,64
ELB HOLDING EQUIPMENT	-R 161 406,55

Investment portfolio analysis

Below is a table that details the investments as of 31st March 2024.

Call Investments register.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Magareng Local Municipality														-
Municipality sub-total										-		-	-	-
Entities														
ABSA :9351945669		3 MONTHS	7 DAYS	YES					2024/03/31	-	-	-	-	-
ABSA :9355869912		3 MONTHS	7 DAYS	YES					2024/03/31	3 529	56	(3 500)	-	85
ABSA :9355871747		3 MONTHS	7 DAYS	YES					2024/03/31	20	0	-	-	20
														-
														-
														-
Entities sub-total										3 550	56	(3 500)	-	105
TOTAL INVESTMENTS AND INTEREST	2									3 550		(3 500)	-	105

Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an opening balance of R 3.5 million, earned interest of R56 thousand and withdrawals amount to R3.5 million by the end of the 31st March 2024 the municipality had a closing amount of R105 thousands

Section 71 – Monthly Budget and Performance Report 2023/24

Allocation on grant receipts and expenditure

Conditional grants and subsidies as at 31st March 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	58 050 000,00	58 050 000,00	3 541 000,00	94%
Expanded Public Works Programme Integrated Grant	950 000,00	950 000,00	712 000,00	1 207 919,20	257 919,20	127%
Local Government Financial Management Grant	3 000 000,00	3 000 000,00	3 000 000,00	1 239 920,00	1 760 080,00	41%
<i>FBDM (Operational)</i>	1 800 000,00	3 055 000,00	459 304,51	4 006 843,25	951 843,25	131%
<i>National Library South Africa</i>	1 147 000,00	1 147 000,00	1 147 000,00	904 054,18	242 945,82	79%
Sub-Total	68 488 000,00	69 743 000,00	63 368 304,51	65 408 736,63	4 334 263,37	94%
Capital						
Municipal Infrastructure Grant	12 452 000,00	17 619 000,00	17 619 000,00	8 637 034,60	8 981 965,40	49%
Regional Bulk Infrastructure Grant	20 000 000,00	20 000 000,00	1 561 703,20	1 358 002,78	18 641 997,22	7%
Water Services Infrastructure Grant	19 515 000,00	19 515 000,00	19 515 000,00	11 646 644,10	7 868 355,90	60%
FBDM (Capital)	3 000 000,00	4 745 000,00	1 135 468,13	3 078 983,59	1 666 016,41	65%
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	67 024 000,00	44 976 171,33	28 380 178,88	38 643 821,12	42%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	123 455 000,00	136 767 000,00	108 344 475,84	93 788 915,51	42 978 084,49	69%

Capital and operating grants/transfers

The table above illustrate 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 R108.3 million was received to date for both operational and capital grants, from the total expenditure R 93.8 million is committed or spent to date which translates into 69% spent on grants and subsidies.

The following conditional grants managed to spend above 60% as at the end of March.

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

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This shows that the municipality might be in a better position to spent 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.

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.

Section 71 – Monthly Budget and Performance Report 2023/24

Council allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 173	3 222	3 868	291	2 818	2 901	(83)	-3%	3 868
Pension and UIF Contributions		448	452	555	35	295	416	(122)	-29%	555
Medical Aid Contributions		115	123	128	6	65	96	(31)	-32%	128
Motor Vehicle Allowance		456	529	551	46	449	414	35	8%	
Cellphone Allowance		481	481	509	39	382	382	0	0%	509
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	551
Sub Total - Councillors		4 673	4 807	5 612	416	4 008	4 209	(201)	-5%	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	916	2 239	(1 323)	-59%	2 985
Pension and UIF Contributions		125	314	227	10	88	170	(82)	-48%	227
Medical Aid Contributions		69	122	122	4	37	92	(54)	-59%	122
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		67	231	153	-	55	115	(60)	-52%	153
Motor Vehicle Allowance		820	1 500	1 392	-	13	1 044	(1 031)	-99%	1 392
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	154	232	-	-	174	(174)	-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	-	-	125	-	-	166
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 185	5 317	5 278	134	1 110	3 958	(2 848)	-72%	5 278
% increase	4		143,4%	141,6%						141,6%
Other Municipal Staff										
Basic Salaries and Wages		31 226	34 670	33 875	2 529	23 327	25 406	(2 079)	-8%	33 875
Pension and UIF Contributions		6 067	6 428	7 535	458	4 190	5 651	(1 461)	-26%	7 535
Medical Aid Contributions		2 305	2 569	2 883	161	1 369	2 163	(793)	-37%	2 883
Overtime		2 327	1 000	644	43	386	483	(97)	-20%	644
Performance Bonus		2 948	2 829	2 776	9	2 748	2 082	666	32%	2 776
Motor Vehicle Allowance		62	53	54	-	25	41	(16)	-38%	54
Cellphone Allowance		74	66	68	4	33	51	(18)	-35%	68
Housing Allowances		70	77	90	3	35	67	(32)	-48%	90
Other benefits and allowances		456	491	392	28	249	294	(45)	-15%	392
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	110	14	-	-	10	(10)	-100%	14
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		248	100	100	6	73	75	(2)	-3%	100
In kind benefits		638	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		46 422	48 392	48 431	3 241	32 436	36 323	(3 887)	-11%	48 431
% increase	4		4,2%	4,3%						4,3%
Total Parent Municipality		53 279	58 516	59 321	3 791	37 554	44 491	(6 937)	-16%	59 321
TOTAL SALARY, ALLOWANCES & BENEFITS		53 279	58 516	59 321	3 791	37 554	44 491	(6 937)	-16%	59 321
% increase	4		9,8%	11,3%						11,3%
TOTAL MANAGERS AND STAFF		48 606	53 709	53 709	3 375	33 546	40 282	(6 736)	-17%	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 the municipality on staff salaries, wages, allowances and benefits and in a manner that discloses such expenditure per type of expenditure, namely-

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- 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 3.7 million on a total adjusted budget of R 59.3 million. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to R 37.6 million which is 16% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 44.5 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 980 276)

Closing cash balance as per bank statement = R 5 231 509

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 643.9 thousand and the year-to-date actual amounts to R 386.3 thousand as at March 2024.

There are no Unauthorised Debit orders for the month of March, the municipality reverses these debit orders monthly.

The municipality was not charged penalties and interest for PAYE by SARS for late payment made for the March 2024 period.

Pillar 3 - Trade Payables

Trade payables has increased compared to the previous month as indicated earlier in the report. February trade payables amounted to R 261.6 million which has increased by 1,2 million when compared to March creditors that amounts to R262.8 million, this increase is caused by late payments made to creditors due to financial constraints that the municipality is facing.

Pillar 4 - Cash and Short-term liquidity

The municipality's had a bank overdraft of R 2 million which was settled in March 2024. The opening balance for short-term investment for March is R 3,5 million with a closing balance of R 105 thousand.

Pillar 5 - Collection Rate

The collection rate for February was 18,36% as compared to the month of March which is 12,48%.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as at 31 March 2024 are an average of 34% or R 620 thousand. The norm in terms MFMA Circular 71 is 7% – 10%.

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Water

Total water losses as at 31 March 2024 are an average of 99% or R 1,1 million 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
Municipal Infrastructure Grant	12 452 000,00	17 619 000,00	17 619 000,00	9 971 034,60	7 647 965,40	57%
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	19 515 000,00	11 646 644,10	7 868 355,90	60%
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	67 024 000,00	44 976 171,33	28 380 178,88	16 595 992,45	42%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	123 455 000,00	136 767 000,00	108 344 474,84	93 788 915,51	20 930 255,82	69%

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is R 67 million, from the total allocation the municipality received R 44.9 which includes additional R6 million that was recently allocated to municipality by MIG and the total of R28.4 million was spent. 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 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..... **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 **March 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Mr. T Thage
Acting Municipal Manager

Date