

MAGARENG



MUNICIPALITY

MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2023/2024

DISTRIBUTION:

- Executive Mayor: **Mrs. Neo Mase**
- Acting Municipal Manager: **Mr. Tumelo Thage**
- Acting Chief Financial Officer: **Ms. Kedisaletse Khaziwa**
- Sector Departments: **National and Provincial Departments**
- **Uploaded to the National Treasury GoMuniportal**

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List of Abbreviations and Acronyms used in the Monthly Budget Statement

- AFS – Annual Financial Statements
AGSA - Auditor-General of South Africa
BTO - Budget and Treasury Office
CAPEX – Capital Expenditure
CFO - Chief Financial Officer

PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 30 APRIL 2024

TO: THE EXECUTIVE MAYOR

FROM: THE DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 30 APRIL 2024

1. Purpose

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

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 19 December 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).

3.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).

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

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 30th April 2024, the total operating revenue amounts to R 6.4 million, and the actual year-to-date revenue amounts to R123.9 million. However, the actual revenue is 3% which is below the projected budget of R127.5 million. Services changes and rental on land are major attributes for variance between the projected revenue and actual year to date revenue.

As per C1 Service Changes amounts to R 2.9 million, the actual year to date amounts to R27.7 million which reflected a negative 11% variance when compared to year-to-date budget that amounts to R 31.0 million. Which shows that the municipality has billed less for the month they were supposed to bill for the reporting month.

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 -30th April 2024:

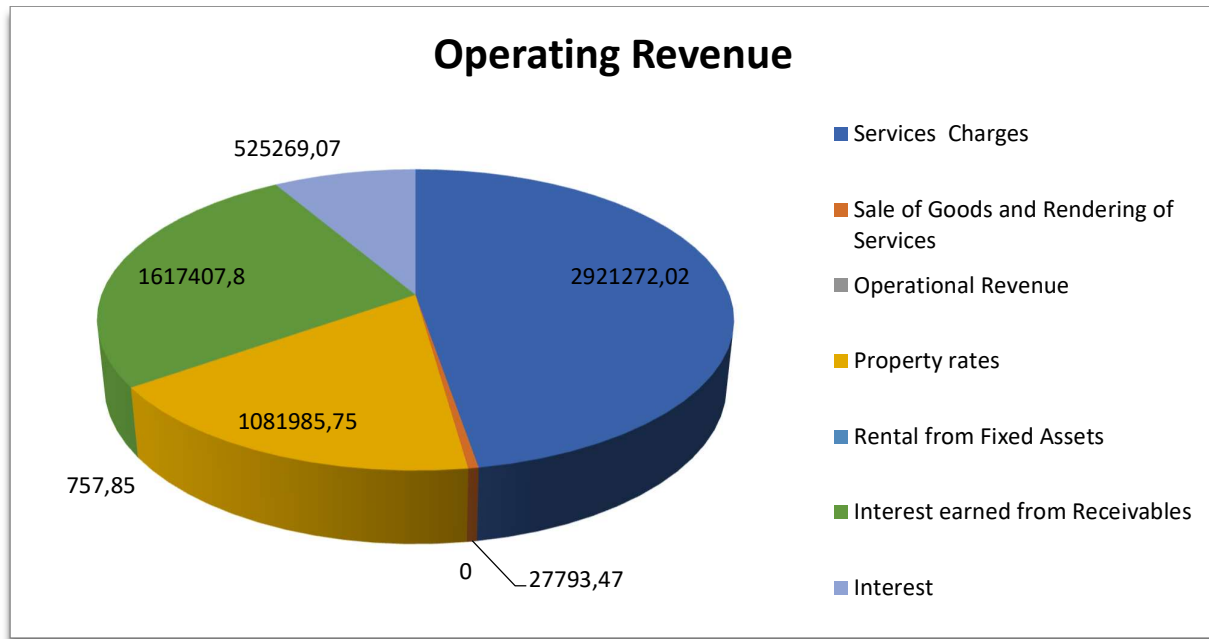


Table 1: Income for 1st to 30th April 2024

Operating Revenue Budget

The total adjusted revenue budget excluding capital transfers allocated an amount of R 153 million for the 2023/24 financial year. For the period ending 30 April 2024, a total of R 6.4 million has been recognized which is 3% below the project budget that amounts to R127.5 million.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

| 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 | 1 418 | 13 206 | 13 494 | (288) | -2% | 16 192 |
| Service charges - Water | | 6 010 | 9 156 | 3 492 | 370 | 2 592 | 2 910 | (318) | -11% | 3 492 |
| Service charges - Waste Water Management | | 8 041 | 10 832 | 10 832 | 646 | 6 786 | 9 027 | (2 241) | -25% | 10 832 |
| Service charges - Waste management | | 4 509 | 6 683 | 6 716 | 487 | 5 090 | 5 596 | (506) | -9% | 6 716 |
| Sale of Goods and Rendering of Services | | 517 | 624 | 737 | 28 | 396 | 614 | (218) | -36% | 737 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 6 048 | 13 632 | 23 250 | 1 617 | 16 080 | 19 375 | (3 294) | -17% | 23 250 |
| Interest from Current and Non Current Assets | | 10 912 | - | - | - | - | - | - | - | - |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | 2 | 3 | 2 | - | 0 | 2 | (1) | -71% | 2 |
| Rental from Fixed Assets | | 1 | 3 | 3 | 1 | 3 | 2 | 1 | 33% | 3 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 3 698 | 71 | 147 | - | 81 | 123 | (42) | -34% | 147 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 12 263 | 13 926 | 13 926 | 1 082 | 10 769 | 11 605 | (835) | -7% | 13 926 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 586 | 135 | 124 | - | 124 | 103 | 20 | 20% | 124 |
| Licence and permits | | (2 251) | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 69 502 | 68 488 | 69 743 | 259 | 63 627 | 58 119 | 5 508 | 9% | 69 743 |
| Interest | | - | 4 798 | 7 849 | 525 | 5 150 | 6 541 | (1 391) | -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 | 6 434 | 123 905 | 127 511 | (3 606) | -3% | 153 013 |

See the below table for details on the operating revenue budget.

| Description | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEBRUARY | MARCH | APRIL | 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 | 1 418 239 | 13 205 886 |
| Service charges - Water | 200 074 | 316 135 | 176 616 | 558 508 | - 69 453 | 310 277 | 135 801 | 293 518 | 301 007 | 369 738 | 2 592 221 |
| Service charges - Waste Water Management | 723 062 | 707 112 | 692 158 | 690 900 | 672 669 | 679 217 | 662 502 | 658 320 | 654 234 | 645 967 | 6 786 141 |
| Service charges - Waste management | 542 813 | 528 868 | 514 471 | 515 977 | 509 734 | 508 212 | 494 752 | 496 039 | 491 941 | 487 327 | 5 090 135 |
| 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 | 27 793 | 395 528 |
| 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 | 1 617 408 | 16 080 408 |
| Interest from Current and Non Current Assets | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | 455 | - | - | - | - | - | 455 |
| Rental from Fixed Assets | 758 | - | - | - | - | 758 | - | 758 | - | 758 | 3 032 |
| 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 | 1 081 986 | 10 769 491 |
| 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 | 259 169 | 63 627 474 |
| Interest | 499 382 | 502 711 | 506 445 | 507 771 | 513 968 | 521 593 | 521 239 | 526 784 | 524 568 | 525 269 | 5 149 729 |
| 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 | 6 433 655 | 123 904 820 |

3.2 Operating Expenditure by Type

Operating Expenditure

The total budget expenditure for the current year original budget amounts to R177.7 and it was adjusted to R193.9 million. For the current month R11.8 million was spend which was 16% below the projected expenditure of R161.6 million.

Table 2: Expenditure from 1st to 30th April 2024

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

| Description | Ref | Budget Year 2023/24 | | | | | | | | |
|---------------------------------|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 48 606 | 53 709 | 53 709 | 3 356 | 36 902 | 44 757 | (7 855) | -18% | 53 709 |
| Remuneration of councillors | | 4 673 | 4 807 | 5 612 | 416 | 4 425 | 4 677 | (252) | -5% | 5 612 |
| Bulk purchases - electricity | | 23 257 | 25 000 | 22 390 | - | 7 853 | 18 658 | (10 806) | -58% | 22 390 |
| Inventory consumed | | 16 644 | 12 920 | 16 235 | 295 | 8 661 | 13 529 | (4 868) | -36% | 16 235 |
| Debt impairment | | - | 35 391 | 35 391 | 2 949 | 29 492 | 29 492 | (0) | 0% | 35 391 |
| Depreciation and amortisation | | 23 788 | 25 954 | 25 953 | 2 163 | 21 627 | 21 627 | 0 | 0% | 25 953 |
| Interest | | 7 549 | - | - | - | - | - | - | - | - |
| Contracted services | | 5 922 | 9 594 | 11 359 | 1 354 | 7 963 | 9 466 | (1 503) | -16% | 11 359 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | | 17 960 | - | 5 172 | - | 5 172 | 4 310 | 862 | 20% | 5 172 |
| Operational costs | | 12 826 | 10 299 | 18 099 | 1 298 | 14 148 | 15 083 | (935) | -6% | 18 099 |
| Losses on Disposal of Assets | | 4 503 | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 165 728 | 177 674 | 193 920 | 11 832 | 136 243 | 161 600 | (25 357) | -16% | 193 920 |

See the below table for details on the operating Expenditure Breakdown

| Description | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEBRUARY | MARCH | APRIL | 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 | 3 356 107 | 36 902 135 |
| Remuneration of councillors | 390 115 | 390 115 | 390 115 | 390 115 | 390 115 | 390 115 | 390 115 | 861 111 | 416 308 | 416 308 | 4 424 533 |
| 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 | 294 946 | 8 661 443 |
| 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 | 2 949 248 | 29 492 476 |
| 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 | 2 162 713 | 21 627 128 |
| Interest | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 65 505 | 367 982 | 939 451 | 500 641 | 863 839 | 1 201 462 | 156 283 | 197 866 | 2 315 929 | 1 353 818 | 7 962 777 |
| 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 | 1 298 381 | 14 147 891 |
| 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 | 11 831 522 | 136 242 828 |

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.

Below is a chart that depicts the Expenditure billed from 1st -30th April 2024:

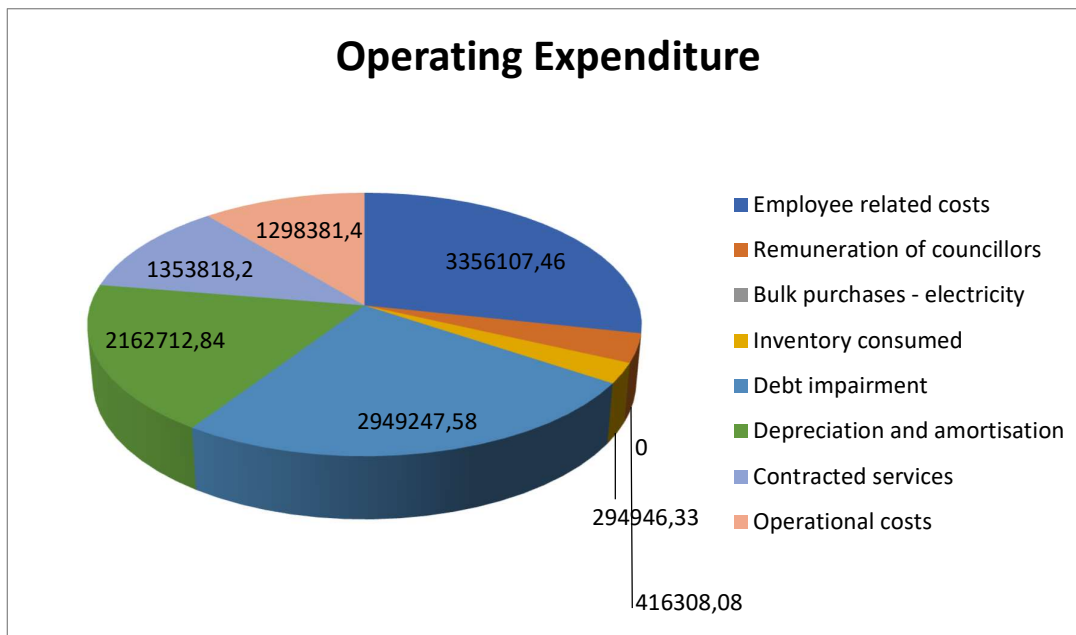


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

| 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) | (5 398) | (12 338) | (34 089) | 21 751 | (0) | (40 907) |
| Transfers and subsidies - capital (monetary allocations) | | 24 071 | 51 967 | 62 279 | - | 43 841 | 51 899 | (8 058) | (0) | 62 279 |
| Transfers and subsidies - capital (in-kind) | | 1 725 | 3 000 | 4 745 | 1 534 | 2 669 | 3 954 | (1 285) | (0) | 4 745 |

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.

| CAPITAL BUDGET | | | | | |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|---|
| DESCRIPTION | ORIGINAL BUDGET | ADJUSTED BUDGET | RECEIVED | VARIANCE | |
| Municipal Disaster Relief Grant | R - | R 5 145 000,00 | R 5 145 000,00 | R - | - |
| Municipal Infrastructure Grant | R 12 452 000,00 | R 17 619 000,00 | R 17 619 000,00 | R - | - |
| Regional Bulk Infrastructure Grant | R 20 000 000,00 | R 20 000 000,00 | R 1 561 703,20 | R 18 438 296,80 | |
| Water Services Infrastructure Grant | R 19 515 000,00 | R 19 515 000,00 | R 19 515 000,00 | R - | - |
| FBDM (Capital) | R 3 000 000,00 | R 4 745 000,00 | R 1 561 703,20 | R 3 183 296,80 | |
| TOTAL | R 54 967 000,00 | R 67 024 000,00 | R 45 402 406,40 | R 21 621 593,60 | |

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 invoice submitted to Frances Baard, the municipality has received R1.5 million from Frances Baard for the reporting month. The actual year to date amounts R 46.5 million which reflected a negative variance of R9.3 million when compared to year-to-date budget amounting to R55.9 million. This variance mainly caused by invoices that still need to be submitted to RBIG and FBDM.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

| 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) after capital transfers & contributions | | (5 803) | 39 355 | 26 117 | (3 864) | 34 172 | 21 764 | 12 408 | 0 | 26 117 |
| Income Tax | | | | | | | | | | |
| Surplus/(Deficit) after income tax | | (5 803) | 39 355 | 26 117 | (3 864) | 34 172 | 21 764 | | | 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 | (3 864) | 34 172 | 21 764 | | | 26 117 |
| Share of Surplus/Deficit attributable to Associate | | | | | | | | | | |
| Intercountry/Parent subsidiary transactions | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | (5 803) | 39 355 | 26 117 | (3 864) | 34 172 | 21 764 | | | 26 117 |

The deficit before inclusion of capital transfers amounted to R5.4 million and after inclusion of capital budget amounts to R 3.9 million.

3.3 Capital Expenditure.

Municipality has incurred capital expenditure amounting to R4.4 million on capital expenditure for the month ending April 2024 and actual year to date amounts to R 32.8 million which reflects under spending on capital grants of R 19.7 million when compared to year-to-date budget that amounts to R52.4 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 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

| 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 | | | | | | | | | | |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 23 885 | 31 967 | 42 279 | 2 870 | 26 813 | 32 226 | (5 414) | -16,8% | 42 279 |
| Integrated National Electrification Programme Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Relief Grant | | - | - | 5 145 | - | 3 660 | 3 087 | 573 | 18,5% | 5 145 |
| Municipal Infrastructure Grant | | 12 531 | 12 452 | 17 619 | - | 8 637 | 12 877 | (4 240) | -32,9% | 17 619 |
| Regional Bulk Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| Water Services Infrastructure Grant | | 11 354 | 19 515 | 19 515 | 2 870 | 14 516 | 16 263 | (1 746) | -10,7% | 19 515 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | 3 000 | 4 745 | 1 501 | 4 580 | 3 547 | 1 033 | 29,1% | 4 745 |
| FBDM(Capital) | | - | 3 000 | 4 745 | 1 501 | 4 580 | 3 547 | 1 033 | 29,1% | 4 745 |
| Other grant providers: | | - | 20 000 | 20 000 | - | 1 358 | 16 667 | (15 309) | -91,9% | 20 000 |
| Pocket Money Households (Cash) | | - | 20 000 | 20 000 | - | 1 358 | 16 667 | (15 309) | -91,9% | 20 000 |
| Total capital expenditure of Transfers and Grants | | 23 885 | 54 967 | 67 024 | 4 371 | 32 751 | 52 440 | (19 689) | -37,5% | 67 024 |

The table below illustrate a summary on all the gazetted grants due to the municipality. It comprises of conditional capital grants.

It can then be noted that a total of R46.5 million was received to date for capital grants, from the total expenditure R32.8 million is committed or spent to date which translates into 49% spent on grants and subsidies.

| Description | Budget Year 2023/24 | | | | | |
|---|----------------------|----------------------|------------------------|----------------------|----------------------|-----------------|
| | DORA Allocation | ADJUSTMENT | Funds Received to date | Spents to date | Unspent Balance | % Spent to date |
| Grants and Subsidies | | | | | | |
| Capital | | | | | | |
| Municipal Infrastructure Grant | 12 452 000,00 | 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 | 203 700,42 | 7% |
| Water Services Infrastructure Grant | 19 515 000,00 | 19 515 000,00 | 19 515 000,00 | 14 516 209,32 | 4 998 790,68 | 74% |
| FBDM (Capital) | 3 000 000,00 | 4 745 000,00 | 2 669 468,13 | 4 580 165,59 | 1 910 697,46 | 97% |
| 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 | 46 510 171,33 | 32 750 926,10 | 13 759 245,23 | 49% |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 54 967 000,00 | 67 024 000,00 | 46 510 171,33 | 32 750 926,10 | 13 759 245,23 | 49% |

The following conditional grants managed to spend above 50% as at the end of April.

- I. Municipal Disaster Relief grant
- II. Water Services Infrastructure Grant,
- III. FBDM (Capital)

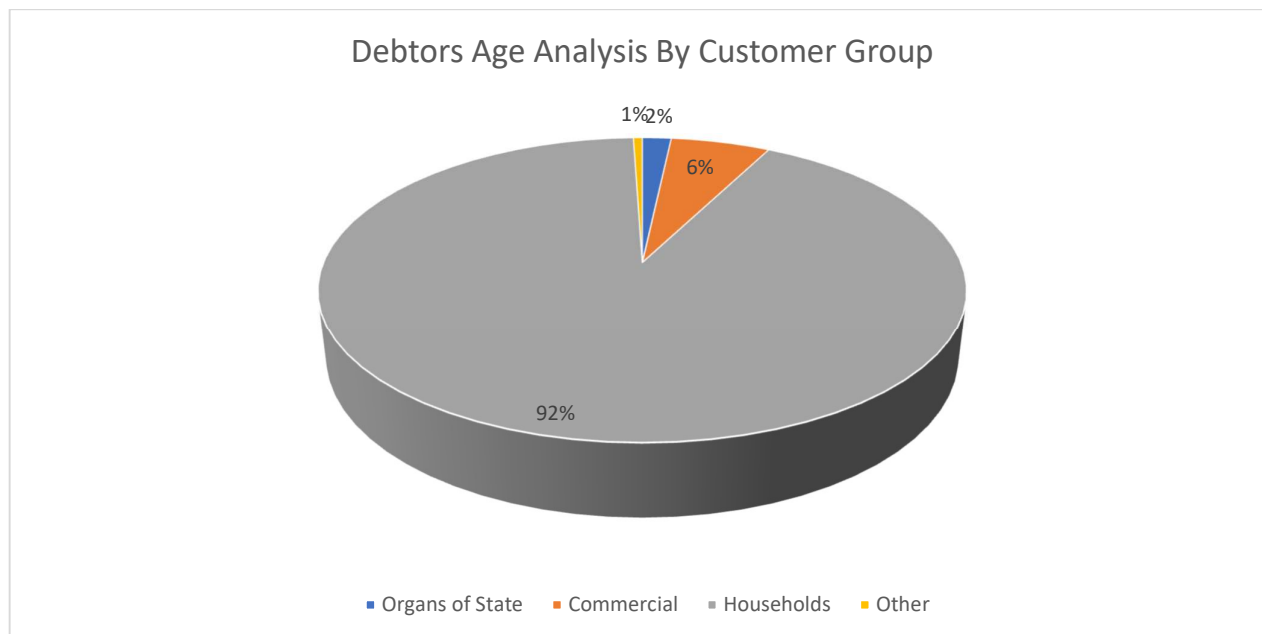
3.4 Debtors Ageing

The total debtors book as at end of April 2024 amounts to R 417 million, from the total debts R383 million is owned by Households, 7.2 million is owned by Organ of the States, R24.7 million is owned by Commercial and R2.2 million is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

| Description | NT Code | Budget Year 2023/24 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.to 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 | 424 | 303 | 316 | 388 | 302 | 316 | 1 778 | 66 904 | 70 731 | 69 687 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 360 | 404 | 278 | 327 | 153 | 255 | 1 066 | 26 209 | 29 052 | 28 011 | | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 922 | 929 | 820 | 746 | 764 | 726 | 4 379 | 47 178 | 56 462 | 53 792 | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 741 | 743 | 763 | 743 | 760 | 759 | 4 616 | 56 437 | 65 562 | 63 314 | | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 549 | 533 | 543 | 526 | 537 | 535 | 3 225 | 39 199 | 45 647 | 44 022 | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | | |
| Interest on Arrear Debtor Accounts | 1810 | 2 165 | 2 159 | 2 239 | 2 214 | 2 178 | 2 151 | 11 584 | 120 789 | 145 488 | 138 926 | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | |
| Other | 1900 | 72 | 41 | 38 | 37 | 37 | 37 | 299 | 3 538 | 4 099 | 3 949 | | |
| Total By Income Source | 2000 | 5 233 | 5 111 | 4 997 | 4 982 | 4 730 | 4 779 | 26 957 | 360 254 | 417 042 | 401 702 | - | - |
| Total March 2023/24 | | 5 303 | 5 212 | 5 069 | 4 813 | 4 846 | 4 966 | 26 162 | 357 060 | 413 431 | 397 847 | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 310 | 256 | 241 | 229 | 179 | 194 | 913 | 4 845 | 7 167 | 6 360 | | |
| Commercial | 2300 | 450 | 474 | 340 | 399 | 257 | 297 | 1 520 | 20 924 | 24 661 | 23 397 | | |
| Households | 2400 | 4 414 | 4 350 | 4 384 | 4 322 | 4 263 | 4 257 | 24 341 | 332 669 | 383 000 | 369 852 | | |
| Other | 2500 | 59 | 32 | 32 | 31 | 31 | 31 | 183 | 1 816 | 2 215 | 2 092 | | |
| Total By Customer Group | 2600 | 5 233 | 5 111 | 4 997 | 4 982 | 4 730 | 4 779 | 26 957 | 360 254 | 417 042 | 401 702 | - | - |

The graph below shows outstanding debtors per category as a percentage of the total debtors outstanding for the period ending April 2024.



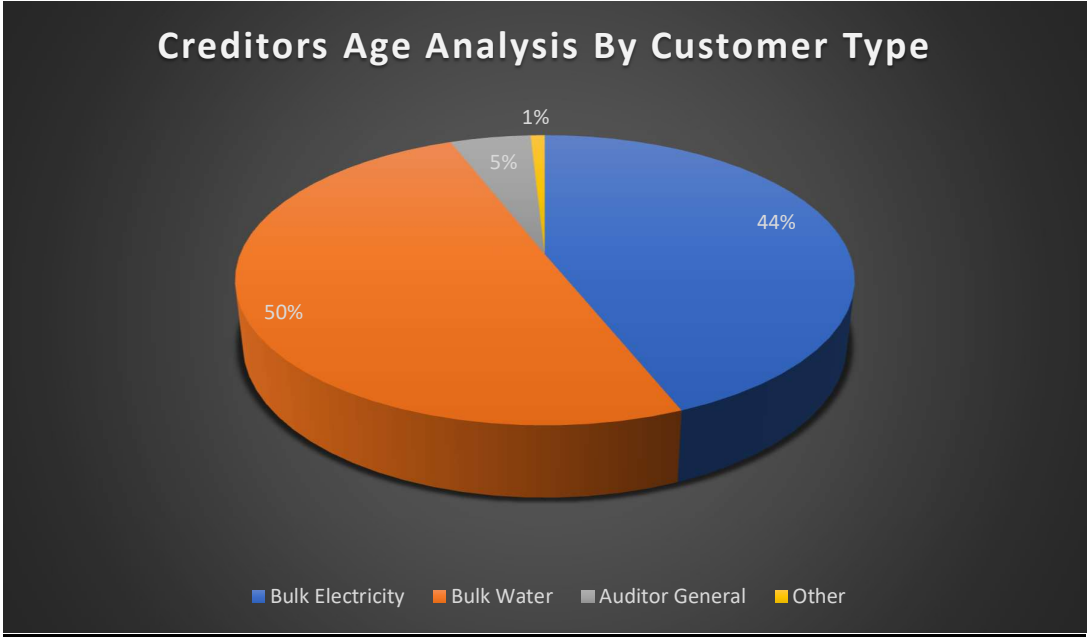
3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R 257.6 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R113.1 million and R129.4 million represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

| Description | NT Code | Budget Year 2023/24 | | | | | | | | Total | 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 | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | 4 371 | 5 431 | 6 582 | 6 309 | 7 365 | 42 377 | 40 646 | - | 113 081 | |
| Bulk Water | 0200 | 1 877 | 1 936 | 2 241 | 2 191 | 2 081 | 12 406 | 14 231 | 92 398 | 129 361 | |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | |
| Trade Creditors | 0700 | - | 50 | 1 877 | 2 721 | 2 025 | 2 236 | 2 678 | 1 325 | 12 911 | |
| Auditor General | 0800 | 403 | 383 | 19 | 250 | 508 | 317 | 41 | 323 | 2 243 | |
| Other | 0900 | - | - | - | - | - | - | - | - | - | |
| Total By Customer Type | 1000 | 6 651 | 7 800 | 10 718 | 11 470 | 11 980 | 57 336 | 57 596 | 94 046 | 257 597 | - |

The graph below shows creditors per category as a percentage of the total creditors outstanding for the period ending April 2024



4. Budget performance overview.

4.1 Operating revenue by source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M10 April

| 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 | 1 082 | 10 769 | 11 605 | (835) | -7% | 13 926 |
| Service charges | 32 468 | 60 384 | 37 233 | 2 921 | 27 674 | 31 027 | (3 353) | -11% | 37 233 |
| Investment revenue | 10 912 | - | - | - | - | - | - | | - |
| Transfers and subsidies - Operational | 69 502 | 68 488 | 69 743 | 259 | 63 627 | 58 119 | 5 508 | | 69 743 |
| Other own revenue | 8 984 | 19 264 | 32 112 | 2 171 | 21 833 | 26 760 | (4 926) | -18% | - |
| Total Revenue (excluding capital transfers and contributions) | 134 129 | 162 062 | 153 013 | 6 434 | 123 905 | 127 511 | (3 606) | -3% | 153 013 |

4.2 Operating expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M10 April

| 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 | | | | | | | | | |
| Employee costs | 48 606 | 53 709 | 53 709 | 3 356 | 36 902 | 44 757 | (7 855) | | 53 709 |
| Remuneration of Councillors | 4 673 | 4 807 | 5 612 | 416 | 4 425 | 4 677 | (252) | | 5 612 |
| Depreciation and amortisation | 23 788 | 25 954 | 25 953 | 2 163 | 21 627 | 21 627 | 0 | | 25 953 |
| Interest | 7 549 | - | - | - | - | - | - | | - |
| Inventory consumed and bulk purchases | 39 901 | 37 920 | 38 625 | 295 | 16 514 | 32 188 | (15 674) | | 38 625 |
| Transfers and subsidies | - | - | - | - | - | - | - | | - |
| Other expenditure | 41 210 | 55 284 | 70 021 | 5 601 | 56 775 | 58 351 | (1 576) | -3% | 70 021 |
| Total Expenditure | 165 728 | 177 674 | 193 920 | 11 832 | 136 243 | 161 600 | (25 357) | -16% | 193 920 |

4.3 Capital expenditure.

| 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 | | | | | | | | | |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 25 368 | 55 257 | 67 024 | 4 371 | 32 751 | 52 508 | (19 757) | -38% | 67 024 |
| Capital transfers recognised | 23 885 | 54 967 | 67 024 | 4 371 | 32 751 | 52 440 | (19 689) | -38% | 67 024 |
| Borrowing | - | - | - | - | - | - | - | | - |
| Internally generated funds | 1 482 | 290 | - | - | - | 68 | (68) | -100% | - |
| Total sources of capital funds | 25 368 | 55 257 | 67 024 | 4 371 | 32 751 | 52 508 | (19 757) | -38% | 67 024 |

4.4 Cashflows.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M10 April

| 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 | | | | | | | | | |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 32 955 | 43 749 | (871) | 62 845 | 36 458 | (26 388) | -72% | 358 629 |
| Net cash from (used) investing | - | (52 257) | (62 279) | (4 371) | (32 751) | (51 899) | (19 148) | 37% | (62 279) |
| Net cash from (used) financing | - | - | - | 1 | 14 | - | (14) | #DIV/0! | - |
| Cash/cash equivalents at the month/year end | 242 | (19 061) | (17 796) | - | 30 842 | (14 708) | (45 550) | 310% | 297 083 |

4.5 MFMA Circular 124: Condition 6.9

- The municipal council and senior management team has processes in place to monitor and enforce accountability for the implementation of the municipality's budget through tabling of reports in different council portfolio committees.
- The monthly section 71 reports are being tabled in the budget and treasury portfolio committee, EXCO and council.

4.6 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 = R 5 231 509

Closing cash balance as per bank statement = R 541 494

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 400 thousand as at April 2024.

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

The municipality was charged penalties and interest worth R54 647.97 for PAYE by SARS for late payment made for the April 2024 period.

Pillar 3 - Trade Payables

Trade payables has increased compared to the previous month as indicated earlier in the report. March trade payables amounted to R 256,4 million which has increased by R1,2 million when compared to April creditors that amounts to R257,6 million, municipality is trying to pay its creditors within 30 days after getting the invoice.

Pillar 4 - Cash and Short-term liquidity

The municipality's short-term liabilities exceed short-term assets. The total current liabilities for the period ending April amounts to R354.4 million and the total current assets is R101.2 million. The municipality is not able to meet its obligations with its available cash resources.

Pillar 5 - Collection Rate

The collection rate for March was 12,48% which increased to 30.13% for the month of April 2024.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as at 30 April 2024 are an average of 45% or R 848 thousand. The norm in terms MFMA Circular 71 is 7% – 10%.

Water

Total water losses as at 30 April 2024 are an average of 96% or R 100 thousand which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

Pillar 7 - Ring fencing of conditional grants

| Description | Budget Year 2023/24 | | | | | |
|---|----------------------|----------------------|------------------------|----------------------|----------------------|-----------------|
| | DORA Allocation | ADJUSTMENT | Funds Received to date | Spents to date | Unspent Balance | % Spent to date |
| Grants and Subsidies | | | | | | |
| Capital | | | | | | |
| Municipal Infrastructure Grant | 12 452 000,00 | 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 | 203 700,42 | 7% |
| Water Services Infrastructure Grant | 19 515 000,00 | 19 515 000,00 | 19 515 000,00 | 14 516 209,32 | 4 998 790,68 | 74% |
| FBDM (Capital) | 3 000 000,00 | 4 745 000,00 | 2 669 468,13 | 4 580 165,59 | 1 910 697,46 | 97% |
| 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 | 46 510 171,33 | 32 750 926,10 | 13 759 245,23 | 49% |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 54 967 000,00 | 67 024 000,00 | 46 510 171,33 | 32 750 926,10 | 13 759 245,23 | 49% |

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 46.5 million which includes additional R6 million that was recently allocated to municipality by MIG and the total of R32.8 million was spent to date. The grant expenditure is above 70% except for MIG and RBIG, of which RBIG is spent based on payment basis by submitting invoices to the funders for approval and payment.

4.7 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

5.In-year budget statement tables

5.1 Monthly Budget Statements summary

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M10 April

| 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 | 1 082 | 10 769 | 11 605 | (835) | -7% | 13 926 |
| Service charges | 32 468 | 60 384 | 37 233 | 2 921 | 27 674 | 31 027 | (3 353) | -11% | 37 233 |
| Investment revenue | 10 912 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | 69 502 | 68 488 | 69 743 | 259 | 63 627 | 58 119 | 5 508 | | 69 743 |
| Other own revenue | 8 984 | 19 264 | 32 112 | 2 171 | 21 833 | 26 760 | (4 926) | -18% | - |
| Total Revenue (excluding capital transfers and contributions) | 134 129 | 162 062 | 153 013 | 6 434 | 123 905 | 127 511 | (3 606) | -3% | 153 013 |
| Employee costs | 48 606 | 53 709 | 53 709 | 3 356 | 36 902 | 44 757 | (7 855) | | 53 709 |
| Remuneration of Councillors | 4 673 | 4 807 | 5 612 | 416 | 4 425 | 4 677 | (252) | | 5 612 |
| Depreciation and amortisation | 23 788 | 25 954 | 25 953 | 2 163 | 21 627 | 21 627 | 0 | | 25 953 |
| Interest | 7 549 | - | - | - | - | - | - | | - |
| Inventory consumed and bulk purchases | 39 901 | 37 920 | 38 625 | 295 | 16 514 | 32 188 | (15 674) | | 38 625 |
| Transfers and subsidies | - | - | - | - | - | - | - | | - |
| Other expenditure | 41 210 | 55 284 | 70 021 | 5 601 | 56 775 | 58 351 | (1 576) | -3% | 70 021 |
| Total Expenditure | 165 728 | 177 674 | 193 920 | 11 832 | 136 243 | 161 600 | (25 357) | -16% | 193 920 |
| Surplus/(Deficit) | (31 599) | (15 612) | (40 907) | (5 398) | (12 338) | (34 089) | 21 751 | -64% | (40 907) |
| Transfers and subsidies - capital (monetary allocations) | 24 071 | 51 967 | 62 279 | - | 43 841 | 51 899 | (8 058) | -16% | 62 279 |
| Transfers and subsidies - capital (in-kind) | 1 725 | 3 000 | 4 745 | 1 534 | 2 669 | 3 954 | (1 285) | -32% | 4 745 |
| Surplus/(Deficit) after capital transfers & contributions | (5 803) | 39 355 | 26 117 | (3 864) | 34 172 | 21 764 | 12 408 | 57% | 26 117 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | (5 803) | 39 355 | 26 117 | (3 864) | 34 172 | 21 764 | 12 408 | 57% | 26 117 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 25 368 | 55 257 | 67 024 | 4 371 | 32 751 | 52 508 | (19 757) | -38% | 67 024 |
| Capital transfers recognised | 23 885 | 54 967 | 67 024 | 4 371 | 32 751 | 52 440 | (19 689) | -38% | 67 024 |
| Borrowing | - | - | - | - | - | - | - | | - |
| Internally generated funds | 1 482 | 290 | - | - | - | 68 | (68) | -100% | - |
| Total sources of capital funds | 25 368 | 55 257 | 67 024 | 4 371 | 32 751 | 52 508 | (19 757) | -38% | 67 024 |
| Financial position | | | | | | | | | |
| Total current assets | (18 059) | 20 216 | 4 494 | - | 101 235 | - | - | - | 4 494 |
| Total non current assets | 453 767 | 306 151 | 342 374 | - | 464 505 | - | - | - | 342 374 |
| Total current liabilities | 445 056 | 356 086 | 383 878 | - | 354 360 | - | - | - | 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) | - | 203 842 | - | - | - | (60 868) |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 32 955 | 43 749 | (871) | 62 845 | 36 458 | (26 388) | -72% | 358 629 |
| Net cash from (used) investing | - | (52 257) | (62 279) | (4 371) | (32 751) | (51 899) | (19 148) | 37% | (62 279) |
| Net cash from (used) financing | - | - | - | 1 | 14 | - | (14) | #DIV/0! | - |
| Cash/cash equivalents at the month/year end | 242 | (19 061) | (17 796) | - | 30 842 | (14 708) | (45 550) | 310% | 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 | 5 233 | 5 111 | 4 997 | 4 982 | 4 730 | 4 779 | 26 957 | 360 254 | 417 042 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 6 651 | 7 800 | 10 718 | 11 470 | 11 980 | 57 336 | 57 596 | 94 046 | 257 597 |

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

5.2 Table C2: Monthly Budget Statement – Financial Performance by Standard Classification

NC093 Magareng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

| Description | Ref | Budget Year 2023/24 | | | | | | | | |
|---|----------|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 89 770 | 84 422 | 88 039 | 1 588 | 77 500 | 73 366 | 4 134 | 6% | 88 039 |
| Executive and council | | 59 064 | 62 541 | 62 541 | - | 58 762 | 52 118 | 6 645 | 13% | 62 541 |
| Finance and administration | | 30 705 | 21 881 | 25 498 | 1 588 | 18 738 | 21 249 | (2 510) | -12% | 25 498 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 1 844 | 1 393 | 1 470 | 9 | 1 438 | 1 225 | 213 | 17% | 1 470 |
| Community and social services | | 855 | 1 264 | 1 264 | 9 | 1 234 | 1 053 | 181 | 17% | 1 264 |
| Sport and recreation | | 35 | - | - | - | - | - | - | - | - |
| Public safety | | 954 | 130 | 206 | - | 204 | 172 | 32 | 19% | 206 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 6 671 | 450 | 450 | - | 134 | 375 | (241) | -64% | 450 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 6 671 | 450 | 450 | - | 134 | 375 | (241) | -64% | 450 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 61 640 | 130 764 | 130 077 | 6 371 | 91 343 | 108 398 | (17 055) | -16% | 130 077 |
| Energy sources | | 13 907 | 35 848 | 19 180 | 1 545 | 14 569 | 15 984 | (1 414) | -9% | 19 180 |
| Water management | | 31 806 | 50 145 | 61 032 | 2 481 | 35 671 | 50 860 | (15 189) | -30% | 61 032 |
| Waste water management | | 8 390 | 35 402 | 38 610 | 1 475 | 32 271 | 32 175 | 97 | 0% | 38 610 |
| Waste management | | 7 537 | 9 368 | 11 256 | 870 | 8 831 | 9 380 | (549) | -6% | 11 256 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 159 925 | 217 029 | 220 037 | 7 968 | 170 415 | 183 364 | (12 949) | -7% | 220 037 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 59 659 | 57 910 | 73 202 | 5 258 | 54 628 | 61 002 | (6 374) | -10% | 73 555 |
| Executive and council | | 15 645 | 13 006 | 13 433 | 891 | 10 177 | 11 194 | (1 017) | -9% | 13 845 |
| Finance and administration | | 44 014 | 44 904 | 59 769 | 4 367 | 44 451 | 49 808 | (5 357) | -11% | 59 710 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 18 576 | 12 754 | 15 709 | 950 | 10 883 | 13 090 | (2 208) | -17% | 15 709 |
| Community and social services | | 6 737 | 2 571 | 2 546 | 177 | 2 043 | 2 121 | (79) | -4% | 2 546 |
| Sport and recreation | | 3 475 | 5 218 | 4 641 | 225 | 2 878 | 3 867 | (989) | -26% | 4 641 |
| Public safety | | 4 383 | 3 747 | 3 842 | 218 | 2 582 | 3 202 | (620) | -19% | 3 842 |
| Housing | | 3 983 | 1 219 | 4 680 | 329 | 3 380 | 3 900 | (520) | -13% | 4 680 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 6 005 | 24 739 | 7 826 | 537 | 4 806 | 6 522 | (1 716) | -26% | 7 826 |
| Planning and development | | 4 325 | 6 164 | 6 340 | 436 | 3 673 | 5 283 | (1 610) | -30% | 6 340 |
| Road transport | | 1 680 | 18 575 | 1 486 | 101 | 1 133 | 1 239 | (106) | -9% | 1 486 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 81 488 | 82 271 | 97 183 | 5 088 | 65 927 | 80 986 | (15 059) | -19% | 96 830 |
| Energy sources | | 23 342 | 35 688 | 38 248 | 964 | 20 159 | 31 873 | (11 714) | -37% | 37 912 |
| Water management | | 27 556 | 24 970 | 31 535 | 1 924 | 23 076 | 26 279 | (3 203) | -12% | 31 520 |
| Waste water management | | 23 711 | 17 115 | 23 445 | 1 869 | 19 361 | 19 537 | (176) | -1% | 23 443 |
| Waste management | | 6 878 | 4 498 | 3 955 | 331 | 3 330 | 3 296 | 34 | 1% | 3 955 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 165 728 | 177 674 | 193 920 | 11 832 | 136 243 | 161 600 | (25 357) | -16% | 193 920 |
| Surplus/ (Deficit) for the year | | (5 803) | 39 355 | 26 117 | (3 864) | 34 172 | 21 764 | 12 408 | 57% | 26 117 |

Table C2 reflects the financial performance in the standard classifications required by Government Finance Statistics Function and Sub-Functions. The table shows that most of the municipality's funds are received under Governance and Administration function, and this is because the municipality budgets for most of its income under Finance and Administration of the Government Financial Statistics classification.

5.3 Table C3: Monthly Budget Statement – Financial Performance (Revenue & Expenditure by Municipal vote)

NC093 Magareng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

| 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 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 01 - Executive & Council | | 59 064 | 62 541 | 62 541 | - | 58 762 | 52 118 | 6 645 | 13% | 62 541 |
| 01.1 - Council & Executive Administration | | 59 064 | 62 541 | 62 541 | - | 58 762 | 52 118 | 6 645 | 13% | 62 541 |
| Vote 02 - Office Of The Municipal Manager | | - | - | - | - | - | - | - | - | - |
| 02.1 - Office Of The Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 03 - Corporate Services | | 382 | - | - | - | - | - | - | - | - |
| 03.1 - Administration And Legal | | - | - | - | - | - | - | - | - | - |
| 03.2 - Corporate Admin | | 382 | - | - | - | - | - | - | - | - |
| 03.3 - Human Resources | | - | - | - | - | - | - | - | - | - |
| Vote 04 - Financial Services | | 30 323 | 21 881 | 25 498 | 1 588 | 18 738 | 21 249 | (2 510) | -12% | 25 498 |
| 04.1 - Finance Admin | | 30 323 | 21 881 | 25 498 | 1 588 | 18 738 | 21 249 | (2 510) | -12% | 25 498 |
| Vote 05 - Municipal Infrastructure | | 68 311 | 131 214 | 130 527 | 6 371 | 91 477 | 108 773 | (17 296) | -16% | 130 527 |
| 05.1 - Technical Admin | | - | - | - | - | - | - | - | - | - |
| 05.2 - Roads And Stormwater | | 6 671 | 450 | 450 | - | 134 | 375 | (241) | -64% | 450 |
| 05.3 - Solid Waste Management | | 7 537 | 9 368 | 11 256 | 870 | 8 831 | 9 380 | (549) | -6% | 11 256 |
| 05.4 - Sanitation | | 8 390 | 35 402 | 38 610 | 1 475 | 32 271 | 32 175 | 97 | 0% | 38 610 |
| 05.5 - Water | | 31 806 | 50 145 | 61 032 | 2 481 | 35 671 | 50 860 | (15 189) | -30% | 61 032 |
| 05.6 - Electricity | | 13 907 | 35 848 | 19 180 | 1 545 | 14 569 | 15 984 | (1 414) | -9% | 19 180 |
| Vote 06 - Community Services | | - | - | - | - | - | - | - | - | - |
| Vote 07 - Public Safety & Transport | | 1 844 | 1 393 | 1 470 | 9 | 1 438 | 1 225 | 213 | 17% | 1 470 |
| 07.1 - Cemetary | | 88 | 117 | 117 | 9 | 87 | 97 | (10) | -11% | 117 |
| 07.2 - Library | | 767 | 1 147 | 1 147 | - | 1 147 | 956 | 191 | 20% | 1 147 |
| 07.3 - Traffic | | 954 | 130 | 206 | - | 204 | 172 | 32 | 19% | 206 |
| 07.4 - Parks And Recreation | | 35 | - | - | - | - | - | - | - | - |
| 07.5 - Safety | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 159 925 | 217 029 | 220 037 | 7 968 | 170 415 | 183 364 | (12 949) | -7% | 220 037 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 01 - Executive & Council | | 12 418 | 10 836 | 11 216 | 834 | 9 569 | 9 346 | 222 | 2% | 11 216 |
| 01.1 - Council & Executive Administration | | 12 418 | 10 836 | 11 216 | 834 | 9 569 | 9 346 | 222 | 2% | 11 216 |
| Vote 02 - Office Of The Municipal Manager | | 658 | 2 169 | 2 217 | 56 | 608 | 1 848 | (1 240) | -67% | 2 217 |
| 02.1 - Office Of The Municipal Manager | | 658 | 2 169 | 2 217 | 56 | 608 | 1 848 | (1 240) | -67% | 2 217 |
| Vote 03 - Corporate Services | | 15 075 | 15 806 | 18 660 | 1 908 | 13 825 | 15 550 | (1 725) | -11% | 18 660 |
| 03.1 - Administration And Legal | | 206 | 1 479 | 859 | 59 | 441 | 716 | (275) | -38% | 859 |
| 03.2 - Corporate Admin | | 12 618 | 11 153 | 14 025 | 1 396 | 10 739 | 11 688 | (949) | -8% | 14 025 |
| 03.3 - Human Resources | | 2 251 | 3 174 | 3 776 | 453 | 2 645 | 3 147 | (502) | -16% | 3 776 |
| Vote 04 - Financial Services | | 29 007 | 29 098 | 41 109 | 2 459 | 30 626 | 34 258 | (3 632) | -11% | 41 109 |
| 04.1 - Finance Admin | | 29 007 | 29 098 | 41 109 | 2 459 | 30 626 | 34 258 | (3 632) | -11% | 41 109 |
| Vote 05 - Municipal Infrastructure | | 87 116 | 104 180 | 101 673 | 5 310 | 69 049 | 84 728 | (15 678) | -19% | 101 673 |
| 05.1 - Technical Admin | | 1 321 | 3 335 | 3 004 | 122 | 1 990 | 2 503 | (513) | -20% | 3 004 |
| 05.2 - Roads And Stormwater | | 1 680 | 18 575 | 1 486 | 101 | 1 133 | 1 239 | (106) | -9% | 1 486 |
| 05.3 - Solid Waste Management | | 6 895 | 4 498 | 3 955 | 331 | 3 330 | 3 296 | 34 | 1% | 3 955 |
| 05.4 - Sanitation | | 23 714 | 17 115 | 23 445 | 1 869 | 19 361 | 19 537 | (176) | -1% | 23 445 |
| 05.5 - Water | | 27 553 | 24 970 | 31 535 | 1 924 | 23 076 | 26 279 | (3 203) | -12% | 31 535 |
| 05.6 - Electricity | | 25 952 | 35 688 | 38 248 | 964 | 20 159 | 31 873 | (11 714) | -37% | 38 248 |
| Vote 06 - Community Services | | - | - | - | - | - | - | - | - | - |
| Vote 07 - Public Safety & Transport | | 14 468 | 11 535 | 11 029 | 620 | 7 502 | 9 191 | (1 688) | -18% | 11 029 |
| 07.1 - Cemetary | | 4 884 | 422 | 397 | 29 | 301 | 331 | (30) | -9% | 397 |
| 07.2 - Library | | 1 853 | 2 148 | 2 148 | 148 | 1 741 | 1 790 | (49) | -3% | 2 148 |
| 07.3 - Traffic | | 3 203 | 3 747 | 3 707 | 218 | 2 447 | 3 089 | (642) | -21% | 3 707 |
| 07.4 - Parks And Recreation | | 3 460 | 5 218 | 4 641 | 225 | 2 878 | 3 867 | (989) | -26% | 4 641 |
| 07.5 - Safety | | 1 067 | - | 135 | - | 135 | 113 | 23 | 20% | 135 |
| Vote 08 - Sports, Arts, Parks, Culture | | - | - | - | - | - | - | - | - | - |
| Vote 09 - Planning & Development | | 6 986 | 4 048 | 8 016 | 644 | 5 063 | 6 680 | (1 617) | -24% | 8 016 |
| 09.1 - Planning And Development | | 846 | - | 854 | 71 | 712 | 712 | - | - | 854 |
| 09.2 - Led | | 1 706 | 1 817 | 1 868 | 236 | 836 | 1 557 | (721) | -46% | 1 868 |
| 09.3 - Idp | | 1 298 | 1 012 | 1 468 | 79 | 847 | 1 223 | (377) | -31% | 1 468 |
| 09.4 - Land Use | | 3 137 | 1 219 | 3 826 | 258 | 2 669 | 3 188 | (520) | -16% | 3 826 |
| Total Expenditure by Vote | 2 | 165 728 | 177 674 | 193 920 | 11 832 | 136 243 | 161 600 | (25 357) | (0) | 193 920 |
| Surplus/ (Deficit) for the year | 2 | (5 803) | 39 355 | 26 117 | (3 864) | 34 172 | 21 764 | 12 408 | 0 | 26 117 |

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

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

Expenditure by Vote or Department

The narrations below indicate how individual departments have performed in relation to the expected spending of 83% as at end of April 2024.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to R10.8 million which was adjusted to R11.2 million. For the month of April 2024 R824 thousands has been spent, the actual year to date amounts to R9.6 million which shows Executive and Council has spent 2% more than the projected budget that amounts to R9.3 million.

Vote 2 – Municipal Manager

Municipal Manager original budget amounts to R2.2 million which was adjusted to R2.2 million, for the month of April 2024 R56 thousands has been spent, the actual year to date amounts to R608 thousands which shows that Municipal Manager has spend 67% less than the projected budget that amounts to R1.8 million.

Vote 3 – Corporate Services

Corporate Services original budget amounts to R15.8 million which it was adjusted to 18.7 million, for the month of April R1.9 million has been spent, the actual year to date amounts to R13.8 which shows that Corporate Services has spent 11% less than the projected budget that amounts to R 15.6 million.

Vote 4 – Finance Department

Finance Department original budget amounts to R29.1 million which was adjusted to R41.1 million, for the month of April R2.5 million has been spent, the actual year to date amounts to R30.6 million which shows that the municipality has spend10% less the projected budget that amounts to R34.3 million.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to R104.2 million which was adjusted to R101.7 million, for the month of April R5.3 has been spent, the actual year to date amounts to 69 million which shows that the municipality has spent 18% less than the projected budget that amounts to R84.7 million.

Vote 7 – Public Safety & Transport

Public Safety & Transport original budget amounts to R11.5 million which was adjusted to R11 million, for the month of April R620 thousand has been spent, the actual year to date amounts to R7.5 million which shows that municipality has spent 18% less than the projected budget that amounts to R 9.2 million.

Vote 9 – Planning & Development

Planning & Development original budget amounts to R4 million which was adjusted to R8, for the month of April R644 thousand has been spent, the actual year to date amounts to R5.1 million which shows that municipality has spent 24% less than the projected budget that amounts to R 6.7 million.

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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

| Description | Ref | Budget Year 2023/24 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| | | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 13 907 | 33 713 | 16 192 | 1 418 | 13 206 | 13 494 | (288) | -2% | 16 192 |
| Service charges - Water | | 6 010 | 9 156 | 3 492 | 370 | 2 592 | 2 910 | (318) | -11% | 3 492 |
| Service charges - Waste Water Management | | 8 041 | 10 832 | 10 832 | 646 | 6 786 | 9 027 | (2 241) | -25% | 10 832 |
| Service charges - Waste management | | 4 509 | 6 683 | 6 716 | 487 | 5 090 | 5 596 | (506) | -9% | 6 716 |
| Sale of Goods and Rendering of Services | | 517 | 624 | 737 | 28 | 396 | 614 | (218) | -36% | 737 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 6 048 | 13 632 | 23 250 | 1 617 | 16 080 | 19 375 | (3 294) | -17% | 23 250 |
| Interest from Current and Non Current Assets | | 10 912 | - | - | - | - | - | - | - | - |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | 2 | 3 | 2 | - | 0 | 2 | (1) | -71% | 2 |
| Rental from Fixed Assets | | 1 | 3 | 3 | 1 | 3 | 2 | 1 | 33% | 3 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 3 698 | 71 | 147 | - | 81 | 123 | (42) | -34% | 147 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 12 263 | 13 926 | 13 926 | 1 082 | 10 769 | 11 605 | (835) | -7% | 13 926 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 586 | 135 | 124 | - | 124 | 103 | 20 | 20% | 124 |
| Licence and permits | | (2 251) | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 69 502 | 68 488 | 69 743 | 259 | 63 627 | 58 119 | 5 508 | 9% | 69 743 |
| Interest | | - | 4 798 | 7 849 | 525 | 5 150 | 6 541 | (1 391) | -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 | 6 434 | 123 905 | 127 511 | (3 606) | -3% | 153 013 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 48 606 | 53 709 | 53 709 | 3 356 | 36 902 | 44 757 | (7 855) | -18% | 53 709 |
| Remuneration of councillors | | 4 673 | 4 807 | 5 612 | 416 | 4 425 | 4 677 | (252) | -5% | 5 612 |
| Bulk purchases - electricity | | 23 257 | 25 000 | 22 390 | - | 7 853 | 18 658 | (10 806) | -58% | 22 390 |
| Inventory consumed | | 16 644 | 12 920 | 16 235 | 295 | 8 661 | 13 529 | (4 868) | -36% | 16 235 |
| Debt impairment | | - | 35 391 | 35 391 | 2 949 | 29 492 | 29 492 | (0) | 0% | 35 391 |
| Depreciation and amortisation | | 23 788 | 25 954 | 25 953 | 2 163 | 21 627 | 21 627 | 0 | 0% | 25 953 |
| Interest | | 7 549 | - | - | - | - | - | - | - | - |
| Contracted services | | 5 922 | 9 594 | 11 359 | 1 354 | 7 963 | 9 466 | (1 503) | -16% | 11 359 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | | 17 960 | - | 5 172 | - | 5 172 | 4 310 | 862 | 20% | 5 172 |
| Operational costs | | 12 826 | 10 299 | 18 099 | 1 298 | 14 148 | 15 083 | (935) | -6% | 18 099 |
| Losses on Disposal of Assets | | 4 503 | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 165 728 | 177 674 | 193 920 | 11 832 | 136 243 | 161 600 | (25 357) | -16% | 193 920 |
| Surplus/(Deficit) | | (31 599) | (15 612) | (40 907) | (5 398) | (12 338) | (34 089) | 21 751 | (0) | (40 907) |
| Transfers and subsidies - capital (monetary allocations) | | 24 071 | 51 967 | 62 279 | - | 43 841 | 51 899 | (8 058) | (0) | 62 279 |
| Transfers and subsidies - capital (in-kind) | | 1 725 | 3 000 | 4 745 | 1 534 | 2 669 | 3 954 | (1 285) | (0) | 4 745 |
| Surplus/(Deficit) after capital transfers & contributions | | (5 803) | 39 355 | 26 117 | (3 864) | 34 172 | 21 764 | 12 408 | 0 | 26 117 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | (5 803) | 39 355 | 26 117 | (3 864) | 34 172 | 21 764 | | | 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 | (3 864) | 34 172 | 21 764 | | | 26 117 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | (5 803) | 39 355 | 26 117 | (3 864) | 34 172 | 21 764 | | | 26 117 |

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 April 2024, the municipality has generated total operating revenue that amounts to R 6.4 million of which R 259 thousand from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to R 60.3 million and the year-to-date budget amounts to R69.4 million which reflects a negative variance amounts to R9.1 million excluding operational grants, which shows that the municipality has under billed in April 2024

Detailed explanation on revenue by source items.

Property Rates

The municipality has billed revenue of R1.1 million in April 2024. However, the actual year-to-date revenue amounts to R 10.8 million which is 7% lower than the budgeted revenue of R11.6 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 1.4 million from Sales of Electricity. However, the year-to-date revenue amounts to R 13.2 million, which reflected a negative variance amounting to R288 thousands when compared to year-to-date budget that amounts to R13.5 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 billed revenue of R370 thousands from Water Services, meanwhile the year-to-date actual amounts to R 2.6 million which is 11% less than the year-to-date budget of R 2.9 million for the period under review. The low-billing-water service charge 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 account, which also contributes to the low-billing 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 R646 thousand. The year-to-date actual amounts to R 6.8 million, which is 25% less than the year-to-date budget of R 9 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 R487 thousands and actual year to date amounts to R 5.1 million which is 9% less than year to date budget that amounts to R5.5 million during the period under review. Due to challenges and breakdowns with the refuse removal trucks, hampers the municipality's efforts to raise revenue.

Rent from fixed assets.

The municipality generated R757 thousands from fixed assets generated during the month of April 2024. The year to date actual amounts to R3 thousand and the year-to-date budget amounts to R 2.3 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 16.1 million, which is 17% less than the year-to-date budget of R 19.4 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 20% more than the year-to-date budget that amounts to R103 thousands for April 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 R259 thousands from Frances Baard for the O & M grants. Currently the year-to-date actual amounts to R 63.6 million which is 9% higher than actual year to date budget that amounts to R58.1 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 34% less than the actual year to date budget amounting to R 123 thousands during the period under review.

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

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 April 2024, the municipality incurred a total operating expenditure of R11.8 million, the current year-to-date actual shows that the municipality has spent R136.2 million to date, which is 16% less than the project budget of R161.6 million.

Employee related costs

The municipality incurred R 3.4 million on employee related costs and actual year to date amounts to R36.9 which reflects a negative variance of 18% that show that the municipality has spent less than the year-to-date budget which amounts to R 44.8 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 4.4 million which reflects a negative variance of 5% when compared to year-to-date budget that amounts to R4.7 million. The variance in Remuneration of Councillors is immaterial.

Debt impairment

The municipality incurred R2.9 million on debt impairment and the actual year to date amounts to R29.5 million which reflects 0% variance when compared to actual year to date budget that amounts R29.5 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

The municipality incurred R 2.2 million which is regarded as noncash item and actual year to date amounts to R21.6 million which reflects 0% variance when compared to actual year to date budget that amounts to R21.6 million. Journals are being processed based on budgeted Depreciation amount as per 2022/23 Annual Financial Statement.

Bulk purchases

The municipality did not pay Eskom for the reporting month and the actual year to date remained unchanged from the previous month, which amounted to R 7.9 million that is 58% less the projected budget that amounts to R18.7 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 295 thousand and the year-to-date expenditure stands at R 8.6 million. This reflects a variance of 36% less than the projected budget of R 13.5 million. The reason for this variance, is that the municipality is unable to honour monthly payments to 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 1.4 million and the year-to-date actual amounts to R 7.9 million which reflects negative 16% variance when compared to the actual year to date budget that amounts to R9.5 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 R1.3 million and the actual year to dates amounts to R 14.1 million which reflected negative 6% variance when compared to the year-to-date budget that amounts to R 15.1 million. It includes items such as remuneration of ward committees, Assets consultants, insurance costs, external audit fees and other municipal running cost.

5.5 Table C5: Monthly Budget Statement – Capital Expenditure (Municipal vote, standard classification, and funding)

NC093 Magareng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

| 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 |
| R thousands | 1 | | | | | | | | | |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 01 - Executive & Council | | - | - | - | - | - | - | - | - | - |
| Vote 02 - Office Of The Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 03 - Corporate Services | | - | 290 | - | - | - | 68 | (68) | -100% | - |
| Vote 04 - Financial Services | | - | - | - | - | - | - | - | - | - |
| Vote 05 - Municipal Infrastructure | | 25 368 | 54 967 | 67 024 | 4 371 | 32 751 | 52 440 | (19 689) | -38% | 67 024 |
| Vote 06 - Community Services | | - | - | - | - | - | - | - | - | - |
| Vote 07 - Public Safety & Transport | | - | - | - | - | - | - | - | - | - |
| Vote 08 - Sports, Arts, Parks, Culture | | - | - | - | - | - | - | - | - | - |
| Vote 09 - Planning & Development | | - | - | - | - | - | - | - | - | - |
| Vote 10 - Human Settlements | | - | - | - | - | - | - | - | - | - |
| Vote 11 - Idp, Pms Department | | - | - | - | - | - | - | - | - | - |
| Vote 12 - Spatial Development, Planning & Traditional Affairs | | - | - | - | - | - | - | - | - | - |
| Vote 13 - Electricity Department | | - | - | - | - | - | - | - | - | - |
| Vote 14 - Maluti Water | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 25 368 | 55 257 | 67 024 | 4 371 | 32 751 | 52 508 | (19 757) | -38% | 67 024 |
| Total Capital Expenditure | | 25 368 | 55 257 | 67 024 | 4 371 | 32 751 | 52 508 | (19 757) | -38% | 67 024 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 290 | - | - | - | 68 | (68) | -100% | - |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | 290 | - | - | - | 68 | (68) | -100% | - |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | - | - | - | - | - | - | - |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | - | - | - | - | - | - | - | - |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 25 368 | 54 967 | 67 024 | 4 371 | 32 751 | 52 440 | (19 689) | -38% | 67 024 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | 23 885 | 35 452 | 47 509 | 1 501 | 18 235 | 36 178 | (17 943) | -50% | 47 509 |
| Waste water management | | 1 482 | 19 515 | 19 515 | 2 870 | 14 516 | 16 263 | (1 746) | -11% | 19 515 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 25 368 | 55 257 | 67 024 | 4 371 | 32 751 | 52 508 | (19 757) | -38% | 67 024 |
| Funded by: | | | | | | | | | | |
| National Government | | 23 885 | 31 967 | 42 279 | 2 870 | 26 813 | 32 226 | (5 414) | -17% | 42 279 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | 3 000 | 4 745 | 1 501 | 4 580 | 3 547 | 1 033 | 29% | 4 745 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | | - | 20 000 | 20 000 | - | 1 358 | 16 667 | (15 309) | -92% | 20 000 |
| Transfers recognised - capital | | 23 885 | 54 967 | 67 024 | 4 371 | 32 751 | 52 440 | (19 689) | -38% | 67 024 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 1 482 | 290 | - | - | - | 68 | (68) | -100% | - |
| Total Capital Funding | | 25 368 | 55 257 | 67 024 | 4 371 | 32 751 | 52 508 | (19 757) | -38% | 67 024 |

The actual capital spending for the current month amounts to R 4.4 million, and the year-to-date actual amounts to R32.8 which is 38% below the projected actual budget that amounts to R 52.5 million.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M10 April

| 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) | 2 563 | (164 734) |
| Trade and other receivables from exchange transactions | | 23 459 | 90 110 | 104 223 | 21 329 | 104 223 |
| Receivables from non-exchange transactions | | 8 952 | 15 690 | 11 835 | 17 310 | 11 835 |
| Current portion of non-current receivables | | | | | | |
| Inventory | | 116 | (136) | (84) | 116 | (84) |
| VAT | | 59 352 | 54 920 | 54 016 | 61 190 | 54 016 |
| Other current assets | | (1 270) | (1 810) | (762) | (1 273) | (762) |
| Total current assets | | (18 059) | 20 216 | 4 494 | 101 235 | 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 | 439 256 | 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 | | | | | | |
| Non-current receivables from non-exchange transactions | | 0 | - | 0 | 0 | 0 |
| Other non-current assets | | | | | | |
| Total non current assets | | 453 767 | 306 151 | 342 374 | 464 505 | 342 374 |
| TOTAL ASSETS | | 435 708 | 326 367 | 346 869 | 565 740 | 346 869 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | (319) | 165 | 165 | - | 165 |
| Consumer deposits | | 1 309 | 611 | 611 | 1 323 | 611 |
| Trade and other payables from exchange transactions | | 398 882 | 320 290 | 348 718 | 273 107 | 348 718 |
| Trade and other payables from non-exchange transactions | | 14 222 | (264) | (1 164) | 45 255 | (1 164) |
| Provision | | 7 219 | 11 275 | 11 275 | 8 676 | 11 275 |
| VAT | | 23 743 | 24 009 | 24 273 | 26 000 | 24 273 |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 445 056 | 356 086 | 383 878 | 354 360 | 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 | 361 898 | 401 737 |
| NET ASSETS | 2 | (17 427) | (41 630) | (54 868) | 203 842 | (54 868) |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 210 564 | (41 630) | (60 868) | 203 842 | (60 868) |
| Reserves and funds | | - | - | - | - | - |
| Other | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 210 564 | (41 630) | (60 868) | 203 842 | (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 April 2024, the municipality recorded total assets of R565.7 million which includes R 101.2 million and R464.5 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 April 2024, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of R38,6 million, representing about 7% of the total assets. Looking at the annual budgeted trade and other receivables of R90.1 million which is adjusted to R104.2 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 30 April 2024, the municipality recorded R 439.3 million for Property Plant and Equipment, which represents 78% 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 R439.3 million is more than the projected amount of R318.5 million for the financial year ending 2023/24. PPE need to be relooked in line with the projected CAPEX and depreciation during the next financial year budget.

Total Liabilities

Variances were noted between the budgeted values of liabilities and the actual recorded at the end of April 2024. As at the end April 2024, the municipality recorded total liabilities of R361.9 million which entails R 354.4 million and R7.5 million for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

The current ratio of the municipal's financial position equals to 0.29, which is current assets divided by current liabilities (101 235/ 354 360). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its shorts term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position pay off debts when they become due.

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

5.7 Table C7: Monthly Budget Statement – Cash Flow

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M10 April

| 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 | 700 | 5 774 | 6 546 | (771) | -12% | 7 855 |
| Service charges | | - | 20 261 | 19 374 | 2 221 | 19 132 | 16 145 | 2 987 | 19% | 19 374 |
| Other revenue | | - | 694 | 7 147 | 1 134 | 7 753 | 5 956 | 1 797 | 30% | 12 564 |
| Transfers and Subsidies - Operational | | - | 68 488 | 69 743 | 259 | 63 627 | 58 119 | 5 508 | 9% | 69 743 |
| Transfers and Subsidies - Capital | | - | 54 967 | 67 024 | 1 534 | 46 510 | 55 853 | (9 343) | -17% | 67 024 |
| Interest | | - | - | 11 | - | - | 9 | (9) | -100% | 11 |
| Dividends | | | | | | | | | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | | - | (116 329) | (127 405) | (6 720) | (79 951) | (106 171) | (26 219) | 25% | 182 058 |
| Interest | | - | - | - | - | - | - | - | | - |
| Transfers and Subsidies | | | | | | | | | | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | - | 32 955 | 43 749 | (871) | 62 845 | 36 458 | (26 388) | -72% | 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 | | - | (52 257) | (62 279) | (4 371) | (32 751) | (51 899) | (19 148) | 37% | (62 279) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - | (52 257) | (62 279) | (4 371) | (32 751) | (51 899) | (19 148) | 37% | (62 279) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | |
| Increase (decrease) in consumer deposits | | - | - | - | 1 | 14 | - | 14 | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | - | - | 1 | 14 | - | (14) | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | - | (19 302) | (18 530) | (5 241) | 30 109 | (15 442) | | | 296 350 |
| Cash/cash equivalents at beginning: | | 242 | 242 | 734 | 61 883 | 734 | 734 | | | 734 |
| Cash/cash equivalents at month/year end: | | 242 | (19 061) | (17 796) | | 30 842 | (14 708) | | | 297 083 |

Table C7 presents details pertaining to cash flow performance. As at end of April 2024, the net cash inflow from operating activities amounts to R 871 thousand whilst the net cash outflow from investing activities amounts to R4.4 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 April 2024 amounted to –R5.2 million and the net effect of the above cash flows is cash outflow movement of R 30.8 million.

PART 2: SUPPORTING DOCUMENTATION

6. Debtors' Analysis

The outstanding debtors as at 30th April 2024 amounts to R 417 million which shows increase of R4 million in debtors' book when compared to March 2024 outstanding debtors that amounts to R413 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R383 million, which incurs interest each month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. The average collection rate is reported to beat 30.13% for the month of April 2024. 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.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

| 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 | 424 | 303 | 316 | 388 | 302 | 316 | 1 778 | 66 904 | 70 731 | 69 687 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 360 | 404 | 278 | 327 | 153 | 255 | 1 066 | 26 209 | 29 052 | 28 011 | | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 922 | 929 | 820 | 746 | 764 | 726 | 4 379 | 47 178 | 56 462 | 53 792 | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 741 | 743 | 763 | 743 | 760 | 759 | 4 616 | 56 437 | 65 562 | 63 314 | | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 549 | 533 | 543 | 526 | 537 | 535 | 3 225 | 39 199 | 45 647 | 44 022 | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | | |
| Interest on Arrear Debtor Accounts | 1810 | 2 165 | 2 159 | 2 239 | 2 214 | 2 178 | 2 151 | 11 594 | 120 789 | 145 488 | 138 926 | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | |
| Other | 1900 | 72 | 41 | 38 | 37 | 37 | 37 | 299 | 3 538 | 4 099 | 3 949 | | |
| Total By Income Source | 2000 | 5 233 | 5 111 | 4 997 | 4 982 | 4 730 | 4 779 | 26 957 | 360 254 | 417 042 | 401 702 | - | - |
| Total March 2023/24 | | 5 303 | 5 212 | 5 069 | 4 813 | 4 846 | 4 966 | 26 162 | 357 060 | 413 431 | 397 847 | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 310 | 256 | 241 | 229 | 179 | 194 | 913 | 4 845 | 7 167 | 6 360 | | |
| Commercial | 2300 | 450 | 474 | 340 | 399 | 257 | 297 | 1 520 | 20 924 | 24 661 | 23 397 | | |
| Households | 2400 | 4 414 | 4 350 | 4 384 | 4 322 | 4 263 | 4 257 | 24 341 | 332 669 | 383 000 | 369 852 | | |
| Other | 2500 | 59 | 32 | 32 | 31 | 31 | 31 | 183 | 1 816 | 2 215 | 2 092 | | |
| Total By Customer Group | 2600 | 5 233 | 5 111 | 4 997 | 4 982 | 4 730 | 4 779 | 26 957 | 360 254 | 417 042 | 401 702 | - | - |

6.1 Top 100 Commercial

| ACCOUNT NO | NAME | CURR BAL | 30DAYS BAL | 60DAYS BAL | 90 DAYS BAL | 120 DAYS BAL | 150 DAYS BAL | 180 DAYS BAL | 210 DAYS BAL | 240 DAYS BAL | 270 DAYS PLUS-BAL | SOLIDATED BAL |
|------------|-------------------------------------|-----------|------------|------------|-------------|--------------|--------------|--------------|--------------|--------------|-------------------|---------------|
| 5002097 | DWT DAILY WHEEL AND TYRES (PTY) LTD | - | - | - | - | - | - | - | - | 13 624,90 | 3 339 303,04 | 3 352 927,94 |
| 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 | 2 646 696,66 | 2 803 796,88 |
| 5002103 | IMPERIAL SUPERMARKET | - | - | - | - | - | - | 7 707,89 | 7 703,98 | 7 697,69 | 989 831,32 | 1 012 940,88 |
| 1015018 | LM ERASMUS BOEDERY GRASBULT | 6 608,12 | 6 602,04 | 6 595,96 | 6 589,89 | 6 583,81 | 6 577,74 | 6 571,66 | 6 565,59 | 6 559,51 | 814 476,47 | 873 730,79 |
| 1200206 | GM WESI | - | - | - | - | - | - | - | - | - | 543 468,56 | 543 468,56 |
| 1002657 | A TERWIN | 7 906,65 | 7 860,53 | 7 814,42 | 7 768,30 | 7 722,17 | 7 676,07 | 7 629,95 | 7 583,84 | 7 537,72 | 426 433,54 | 495 933,19 |
| 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 | 407 616,04 | 423 190,90 |
| 1016074 | THABAZIBU F TRADING | 6 048,46 | 5 920,51 | 5 678,84 | 8 972,79 | 3 500,15 | 3 477,63 | 4 948,95 | 5 946,54 | 8 906,71 | 310 569,20 | 363 969,78 |
| 1012890 | LI KGM/AFI | 7 290,49 | 7 353,09 | 7 309,45 | 7 318,92 | 7 328,40 | 7 284,76 | 7 241,11 | 7 197,47 | 7 260,07 | 277 879,07 | 343 462,83 |
| 1012914 | CENTENNIAL TRADING CO 114 PTY LTD | 4 187,36 | 4 165,20 | 4 143,04 | 4 120,90 | 4 098,74 | 4 076,60 | 4 054,44 | 4 032,28 | 4 010,14 | 265 528,82 | 302 417,52 |
| 5002102 | BLACK GINGER 489 PTY LTD | - | - | - | - | - | - | - | - | - | 297 318,98 | 297 318,98 |
| 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 | 275 870,50 | 290 014,63 |
| 1006085 | 4720103177 TRANSNET FREIGHT RAIL | 57 864,05 | 46 506,46 | 41 966,22 | 58 070,23 | 6 704,87 | 53 847,81 | - | - | - | - | 264 959,64 |
| 1007879 | GD LANDRY | 3 008,37 | 2 993,47 | 2 978,58 | 2 963,67 | 2 948,77 | 2 933,88 | 2 918,97 | 2 904,07 | 2 889,17 | 236 807,10 | 263 346,05 |
| 1002107 | HM GELDENHUIS | 2 751,42 | 2 742,96 | 2 734,50 | 2 726,05 | 2 717,59 | 2 709,13 | 2 700,67 | 2 692,21 | 2 683,76 | 229 381,53 | 253 839,82 |
| 1200313 | OM AVENANT | - | - | - | - | - | - | - | - | - | 233 401,23 | 233 401,23 |
| 1014983 | ED COETZEE | 2 789,05 | 2 775,15 | 2 761,26 | 2 747,36 | 2 733,47 | 2 719,57 | 2 705,68 | 2 691,78 | 2 677,89 | 204 011,95 | 228 613,16 |
| 1015849 | OM AVENANT | 3 402,98 | 3 242,46 | 3 100,85 | 3 030,92 | 2 894,27 | 2 733,73 | 2 573,18 | 2 412,63 | 2 252,09 | 201 422,13 | 227 065,24 |
| 1006345 | THUSANANG MARK | 2 343,35 | 2 332,42 | 2 321,48 | 2 310,55 | 2 299,62 | 2 288,69 | 2 277,76 | 2 266,83 | 2 255,91 | 196 387,71 | 217 084,32 |
| 1000868 | KJ HAARHOFF | 3 710,96 | 3 688,26 | 3 665,57 | 3 642,87 | 3 620,19 | 3 597,49 | 3 574,79 | 3 552,10 | 3 529,40 | 175 111,42 | 207 849,73 |
| 1006338 | SS & VK KOTE | 2 216,52 | 2 206,03 | 2 195,53 | 2 185,05 | 2 174,56 | 2 164,07 | 2 153,59 | 2 143,10 | 2 132,60 | 179 824,68 | 199 395,73 |
| 1006273 | NJ MOCHANE | 2 883,70 | 2 867,26 | 2 850,82 | 2 834,37 | 2 817,93 | 2 801,49 | 2 785,04 | 2 768,60 | 2 752,16 | 172 326,26 | 197 687,63 |
| 1006603 | E MARAKARELO | 2 520,50 | 2 507,37 | 2 494,23 | 2 481,09 | 2 467,97 | 2 454,83 | 2 441,70 | 2 428,56 | 2 415,42 | 172 509,29 | 194 720,96 |
| 1006090 | BURNE-A TOWEL PTY LTD | 1 967,27 | 1 958,38 | 1 949,48 | 1 940,61 | 1 931,71 | 1 922,83 | 1 913,94 | 1 905,05 | 1 896,17 | 165 246,79 | 182 632,23 |
| 1005712 | SEBKOBI (LETAMO TAVERN) | 2 132,61 | 2 122,58 | 2 112,55 | 2 102,54 | 2 092,51 | 2 082,49 | 2 072,46 | 2 062,43 | 2 052,42 | 162 727,58 | 181 560,17 |
| 1016449 | Y. R. MATTHYSEN & POOLMAN | 6 079,20 | 4 161,74 | 5 644,60 | 4 744,84 | 5 919,82 | 5 013,38 | 7 155,46 | 3 930,62 | 3 902,51 | 126 734,94 | 173 287,11 |
| 1000192 | JF DE BEER | 3 116,16 | 3 096,75 | 3 077,34 | 3 057,94 | 3 038,53 | 3 019,12 | 2 999,71 | 2 980,30 | 2 960,89 | 143 414,45 | 170 761,19 |
| 1002433 | JCHUMAN | 2 394,78 | 2 381,31 | 2 367,83 | 2 354,35 | 2 340,89 | 2 327,41 | 2 313,94 | 2 300,46 | 2 286,98 | 145 749,35 | 166 817,30 |
| 1006441 | TMSPADISHO | 1 852,05 | 1 843,33 | 1 834,61 | 1 825,88 | 1 817,15 | 1 808,44 | 1 799,71 | 1 790,98 | 1 782,26 | 149 859,91 | 166 214,32 |
| 1011696 | M MANAGER | 560,53 | 560,53 | 560,53 | 560,53 | 560,53 | 560,53 | 560,53 | 560,53 | 560,53 | 157 448,20 | 162 492,97 |
| 1002438 | JCHUMAN | - | - | - | - | - | - | - | - | 815,62 | 156 671,67 | 157 487,29 |
| 1002953 | BEN M STOOR | 2 560,28 | 2 545,85 | 2 531,40 | 2 516,97 | 2 502,53 | 2 488,08 | 2 473,65 | 2 459,25 | 2 439,51 | 133 194,32 | 155 711,84 |
| 1005496 | RRETSWELLE FUNERALS | 2 615,06 | 2 600,01 | 2 584,96 | 2 569,91 | 2 554,86 | 2 539,81 | 2 524,75 | 2 509,72 | 2 494,66 | 130 341,74 | 153 335,48 |
| 1003418 | KOMARIN KAFEE (OLIPHANT G30) | 2 213,57 | 2 201,00 | 2 188,43 | 2 175,86 | 2 163,29 | 2 150,72 | 2 138,14 | 2 125,57 | 2 113,00 | 133 227,29 | 152 696,87 |
| 1003420 | O OLIPHANT (MADISO SENTRA) | 3 197,97 | 3 175,55 | 3 153,12 | 3 130,70 | 3 108,27 | 3 085,85 | 3 063,42 | 3 041,00 | 3 018,57 | 117 567,05 | 145 541,50 |
| 1009234 | AP MATSHA | 1 574,27 | 1 566,76 | 1 559,25 | 1 551,74 | 1 544,23 | 1 536,72 | 1 529,21 | 1 521,69 | 1 514,19 | 128 965,51 | 142 863,57 |
| 1002267 | WARRENTON SLAGHUIS | 1 351,59 | 1 360,34 | 1 348,90 | 1 272,19 | 98,82 | - | - | - | - | 136 535,41 | 141 967,25 |
| 1016636 | SEED OF LIFE INVESTMENTS (PTY LTD) | 2 998,56 | 2 978,37 | 2 958,18 | 2 937,99 | 2 917,80 | 2 897,61 | 2 877,42 | 2 857,23 | 2 837,04 | 109 362,42 | 135 622,62 |
| 1002314 | PAV/BURGER | 4 847,96 | 4 808,26 | 4 768,56 | 4 761,70 | 4 722,00 | 4 741,44 | 4 701,74 | 4 695,16 | 4 687,65 | 92 586,40 | 135 320,87 |
| 1009433 | MW SEBKOBI | 1 385,64 | 1 379,78 | 1 373,92 | 1 368,07 | 1 362,21 | 1 356,35 | 1 350,50 | 1 344,64 | 1 338,79 | 119 234,13 | 131 494,03 |
| 1001953 | JABRAHIM | 2 617,62 | 2 559,24 | 2 500,84 | 2 442,45 | 2 384,07 | 2 325,69 | 2 267,29 | 2 208,91 | 2 150,53 | 97 232,46 | 118 689,10 |
| 1002071 | A WELDECHERKOS (DANIELS) | 1 057,89 | 1 053,94 | 1 049,99 | 1 046,05 | 1 042,10 | 1 038,16 | 1 034,21 | 1 030,26 | 1 026,32 | 109 091,85 | 118 470,77 |
| 1001892 | PAV/BURGER | 2 301,69 | 2 281,84 | 2 261,99 | 2 242,14 | 2 222,29 | 2 202,44 | 2 182,59 | 2 162,74 | 2 142,89 | 97 852,91 | 117 853,52 |

| 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 | SOLIDATED BAL |
|------------|------------------------------------|----------|------------|------------|-------------|--------------|--------------|--------------|--------------|--------------|-------------------|---------------|
| 1003152 | PJ MALAN | 1 074,99 | 1 070,13 | 1 065,28 | 1 060,43 | 1 055,58 | 1 050,73 | 1 045,87 | 1 041,02 | 1 036,17 | 96 937,06 | 106 437,26 |
| 1004131 | QE COETZEE | 1 238,41 | 1 232,46 | 1 226,50 | 1 220,55 | 1 214,59 | 1 208,64 | 1 202,68 | 1 196,73 | 1 190,77 | 94 795,82 | 105 727,15 |
| 1012635 | N LEROUX | 1 034,62 | 1 030,67 | 1 026,71 | 1 022,77 | 1 018,82 | 1 014,88 | 1 010,93 | 1 006,98 | 1 003,04 | 95 883,03 | 105 052,45 |
| 1007135 | TF DLAMINI (PROK) | 1 152,51 | 1 146,66 | 1 140,80 | 1 134,95 | 1 129,09 | 1 123,23 | 1 117,38 | 1 111,52 | 1 105,67 | 94 738,20 | 104 900,01 |
| 1001897 | BSK GOSJANG | 1 249,32 | 1 243,25 | 1 237,17 | 1 231,09 | 1 225,02 | 1 218,94 | 1 215,47 | 1 254,34 | 1 277,10 | 91 712,43 | 102 864,13 |
| 1009073 | M LESABE | 1 503,61 | 1 495,23 | 1 486,85 | 1 478,47 | 1 470,09 | 1 461,71 | 1 453,33 | 1 444,95 | 1 436,56 | 87 059,72 | 100 290,52 |
| 1006334 | DP MANOPOLE | 1 383,81 | 1 376,09 | 1 368,37 | 1 360,65 | 1 352,93 | 1 345,21 | 1 337,49 | 1 329,77 | 1 322,05 | 84 597,49 | 96 773,86 |
| 1002258 | TEXAS LODGE | 710,47 | 710,47 | 710,47 | 710,47 | 710,47 | 710,47 | 677,88 | 4 205,31 | 629,00 | 86 044,74 | 95 819,75 |
| 1006078 | ILIJU TRADING 240CC | 706,56 | 704,01 | 701,47 | 698,92 | 696,37 | 693,83 | 691,28 | 688,74 | 686,19 | 89 520,87 | 95 788,24 |
| 1007092 | NSDIKGETSI | 1 735,81 | 1 725,31 | 1 714,82 | 1 704,34 | 1 693,84 | 1 683,36 | 1 672,87 | 1 662,37 | 1 651,89 | 80 055,90 | 95 300,51 |
| 1006863 | R SPAGEN | 883,35 | 880,04 | 876,73 | 873,42 | 870,11 | 866,80 | 863,49 | 860,18 | 856,87 | 87 221,02 | 95 052,01 |
| 1012847 | M BARGCHO | 1 803,79 | 1 792,57 | 1 781,35 | 1 770,12 | 1 758,90 | 1 747,67 | 1 736,45 | 1 725,22 | 1 713,99 | 77 667,33 | 93 497,39 |
| 1002218 | MJ MAJANE & H/A KGATELOPELE | 1 196,59 | 1 190,41 | 1 184,24 | 1 178,06 | 1 171,88 | 1 165,71 | 1 159,53 | 1 153,36 | 1 147,18 | 81 782,07 | 92 329,03 |
| 1003187 | VILJOEN | 1 384,78 | 1 376,84 | 1 368,90 | 1 360,96 | 1 353,02 | 1 345,08 | 1 337,14 | 1 329,20 | 1 321,26 | 78 288,99 | 90 466,17 |
| 1009392 | SON JOHN'S REVELATION CHURCH OF SA | 1 440,83 | 1 433,24 | 1 424,74 | 1 417,17 | 1 408,66 | 1 401,08 | 1 394,43 | 1 385,92 | 1 378,34 | 76 624,87 | 89 309,28 |
| 1008300 | M (INDIER SHOP) ABDUL | 857,43 | 854,12 | 850,81 | 847,50 | 844,19 | 840,88 | 837,57 | 834,26 | 830,95 | 80 715,85 | 88 313,56 |
| 1006862 | UNCLE SAM'S STORE (PROK) | 797,01 | 794,47 | 791,92 | 789,37 | 786,83 | 784,28 | 781,74 | 779,19 | 776,64 | 80 830,35 | 87 911,80 |
| 1003696 | TRANSNET LTD | 953,48 | 949,20 | 944,91 | 940,63 | 945,64 | 941,35 | 937,07 | 932,78 | 928,50 | 78 787,93 | 87 261,49 |
| 1003068 | D BOTHA | 2 680,10 | 2 660,60 | 2 641,10 | 2 621,58 | 2 602,08 | 2 582,57 | 2 563,06 | 2 543,57 | 2 524,05 | 61 216,02 | 84 634,73 |
| 1003504 | TRANSNET LTD | 951,98 | 947,59 | 943,19 | 938,79 | 934,39 | 930,00 | 925,60 | 921,20 | 916,80 | 75 266,98 | 83 676,52 |
| 1012602 | HIM ALI | 350,59 | 350,59 | 350,59 | 350,59 | 350,59 | 350,59 | 350,59 | 350,59 | 350,59 | 80 299,19 | 83 454,50 |
| 1003079 | REMARECC | 1 366,77 | 1 348,83 | 1 340,89 | 1 332,95 | 1 325,01 | 1 317,07 | 1 309,13 | 1 301,19 | 1 293,25 | 71 390,23 | 83 315,32 |
| 1012478 | HUA RON INV PTY LTD | 3 784,79 | 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 | 83 175,63 |
| 1016497 | JJ BURGER | 493,43 | 493,43 | 493,43 | 493,43 | 493,43 | 493,43 | 493,43 | 493,43 | 493,43 | 78 424,17 | 82 865,04 |
| 1008299 | SAHMED | 1 092,80 | 1 086,95 | 1 081,09 | 1 075,23 | 1 069,38 | 1 063,52 | 1 057,67 | 1 051,81 | 1 045,95 | 71 250,36 | 80 874,76 |
| 1008297 | LP MOKITIMI | 893,82 | 889,63 | 885,44 | 881,25 | 877,06 | 872,87 | 868,68 | 864,49 | 860,30 | 72 893,23 | 80 786,77 |
| 1004591 | TRANSNET LTD | 927,10 | 922,82 | 918,53 | 914,24 | 909,95 | 905,66 | 901,38 | 897,09 | 892,81 | 72 502,03 | 80 691,61 |
| 1006327 | J CINDI | 2 605,52 | 2 577,83 | 2 550,18 | 2 522,49 | 2 494,83 | 2 467,16 | 2 439,48 | 2 411,82 | 2 384,14 | 57 018,84 | 79 472,29 |
| 1011977 | BLACK GINGER 489 PTY LTD | 9 924,83 | 9 825,58 | 9 931,05 | 9 831,80 | 9 732,55 | 9 633,30 | 9 534,05 | 10 856,25 | - | - | 79 269,41 |
| 1200293 | J ABRAHIM | - | - | - | - | - | - | - | - | - | 79 067,30 | 79 067,30 |
| 1001899 | A STAR CAFE | - | - | - | - | - | - | - | - | - | 79 024,95 | 79 024,95 |
| 1002315 | SPAR WARRENTON | 7 789,66 | 66 303,21 | 4 514,15 | - | - | - | - | - | - | - | 78 607,02 |
| 1002167 | V VAN DEN BERG | 1 638,63 | 1 628,60 | 1 618,59 | 1 608,56 | 1 598,53 | 1 588,52 | 1 578,49 | 1 568,48 | 1 558,45 | 63 996,02 | 78 382,87 |
| 1200229 | J CINDI | - | - | - | - | - | - | - | - | - | 77 596,83 | 77 596,83 |
| 1004584 | TRANSNET PROPERTY VAT 4720103177 | 897,18 | 893,00 | 888,82 | 884,65 | 880,46 | 876,29 | 872,11 | 867,93 | 863,76 | 69 448,81 | 77 373,01 |
| 1016086 | V VAN DEN BERG | 374,70 | 374,70 | 374,70 | 374,70 | 374,70 | 374,70 | 374,70 | 374,70 | 374,70 | 73 519,00 | 76 891,30 |
| 1015901 | ARESEMELLENG CO-OPERATIEV LTD | 747,17 | 745,07 | 741,12 | 737,18 | 733,23 | 729,29 | 725,34 | 721,39 | 717,45 | 69 571,97 | 76 169,21 |
| 1001930 | PAV BURGER | 1 294,72 | 1 286,56 | 1 278,39 | 1 274,99 | 1 266,83 | 1 274,39 | 1 266,23 | 1 263,53 | 1 263,53 | 64 220,04 | 75 689,21 |
| 1002220 | VAN ZYL (TCT SPARES) HK | 954,23 | 950,29 | 946,34 | 942,39 | 938,44 | 934,49 | 930,55 | 926,60 | 922,65 | 65 493,99 | 73 939,97 |
| 1010024 | KOPANO BAKERY | 648,54 | 645,99 | 643,44 | 640,90 | 638,35 | 635,80 | 633,26 | 630,71 | 628,17 | 67 714,41 | 73 459,57 |
| 1001950 | AH EBRAHIM | 2 982,82 | 2 957,93 | 2 933,02 | 2 908,12 | 2 883,23 | 2 858,33 | 2 833,43 | 2 808,53 | 2 783,62 | 47 440,96 | 73 389,99 |

| 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 | SOLIDATED BAL |
|-----------|------------------------------------|----------|------------|------------|-------------|--------------|--------------|--------------|--------------|--------------|-------------------|---------------|
| 1015924 | BV/SOKUPHA | 2 002,58 | 1 988,80 | 1 975,03 | 1 961,27 | 1 947,49 | 1 933,74 | 1 919,96 | 1 906,19 | 1 892,43 | 55 551,53 | 73 079,02 |
| 1001878 | VLEISPALEIS | 318,21 | 318,21 | 318,21 | 318,21 | 318,21 | 318,21 | 318,21 | 318,21 | 318,21 | 69 912,91 | 72 776,80 |
| 1016243 | BONANE ENTERPRISES (PROK) | 345,04 | 345,04 | 345,04 | 345,04 | 345,04 | 345,04 | 345,04 | 345,04 | 345,04 | 69 415,94 | 72 521,30 |
| 1011688 | SJBECKER | 1 499,58 | 1 489,55 | 1 479,53 | 1 469,51 | 1 459,49 | 1 449,47 | 1 439,45 | 1 429,42 | 1 419,40 | 58 609,65 | 71 745,05 |
| 1004167 | TRANSNET PROPERTY VAT 4720103177 | 1 343,87 | 1 335,26 | 1 326,63 | 1 318,00 | 1 309,39 | 1 300,76 | 1 292,15 | 1 283,52 | 1 274,89 | 56 582,05 | 68 366,52 |
| 1012493 | CALVARY CHRISTIAN COMMUNITY CHURCH | 288,73 | 288,73 | 292,53 | 292,53 | 292,53 | 288,58 | 711,80 | 707,85 | 703,91 | 63 899,20 | 67 766,39 |
| 1001891 | GREAT WALL SHOP | 839,09 | 835,15 | 831,20 | 827,26 | 823,31 | 819,36 | 815,42 | 811,47 | 807,52 | 60 329,59 | 67 739,37 |
| 1002221 | BD VAN ZYL | 873,36 | 868,73 | 864,10 | 859,47 | 854,84 | 850,21 | 845,57 | 840,94 | 836,31 | 59 770,41 | 67 463,94 |
| 1016262 | BIGSE ENGINEERING AND SUPPLY | 1 998,07 | 2 310,25 | 2 654,03 | 4 167,68 | 1 052,35 | 1 046,27 | 1 033,98 | 1 665,81 | 4 858,55 | 45 919,46 | 66 706,45 |
| 1006333 | EXTRA JABULA STORE (PROK) EG | 261,51 | 261,51 | 261,51 | 261,51 | 261,51 | 261,51 | 261,51 | 261,51 | 261,51 | 63 751,83 | 66 105,42 |
| 1013049 | T VERMEULEN | 1 397,16 | 1 387,89 | 1 378,63 | 1 369,37 | 1 360,10 | 1 350,84 | 1 341,58 | 1 332,31 | 1 323,05 | 52 716,93 | 64 957,86 |
| 1015070 | TD SEBUZO | 832,75 | 828,81 | 824,86 | 820,91 | 816,97 | 813,02 | 809,08 | 805,13 | 801,18 | 57 046,85 | 64 399,56 |
| 1004484 | TRANSNET LTD | 829,71 | 825,64 | 821,55 | 817,49 | 813,41 | 809,34 | 805,27 | 801,20 | 797,12 | 56 631,32 | 63 952,05 |
| 1002435 | H KATHRADA | 1 464,34 | 1 454,45 | 1 449,23 | 1 444,00 | 1 434,11 | 1 428,88 | 1 419,00 | 1 413,78 | 1 408,54 | 50 112,40 | 63 028,73 |
| 1004485 | TRANSNET LTD | 628,18 | 625,48 | 622,78 | 620,08 | 617,38 | 614,68 | 611,98 | 609,27 | 606,57 | 54 993,45 | 60 549,85 |
| 1004161 | A TRANSNET PROPERTY VAT 4720103177 | 635,11 | 632,24 | 629,36 | 626,49 | 623,62 | 620,74 | 617,87 | 615,00 | 612,13 | 53 347,80 | 58 960,36 |

6.2 Top 100 households

| CCOUNT# | NAME | CURR BAL | 30DAYS BAL | 60DAYS BAL | 90 DAYS BAL | 120 DAYS BAL | 150 DAYS BAL | 180 DAYS BAL | 210 DAYS BAL | 240 DAYS BAL | 270 DAYS PLUS-BAL | CONSOLIDATED BALANCE |
|---------|-------------------------------|-----------|------------|------------|-------------|--------------|--------------|--------------|--------------|--------------|-------------------|----------------------|
| 1200263 | WARRENTON SUPERCHICKEN PTYLTD | - | - | - | - | - | - | - | - | - | 9 859 171,94 | 9 859 171,94 |
| 1200112 | MAGELEVENDZE INV CC | - | - | - | - | - | - | - | - | - | 923 565,09 | 923 565,09 |
| 1006041 | SSKOTE | 4 720,64 | 4 713,43 | 4 706,20 | 4 698,99 | 4 691,76 | 4 684,55 | 4 677,32 | 4 670,09 | 4 662,88 | 717 958,52 | 760 184,38 |
| 1000719 | MM MOLOI | 4 478,76 | 4 475,18 | 4 473,45 | 4 469,87 | 4 468,14 | 4 464,56 | 4 460,97 | 4 457,39 | 4 452,16 | 644 476,90 | 684 677,38 |
| 5002134 | WJHEMTT | - | - | - | - | 3 638,92 | 3 638,92 | 3 637,27 | 3 814,75 | 3 813,09 | 569 118,59 | 587 661,54 |
| 1001684 | MOTSHILE | 3 295,86 | 2 814,31 | 3 606,59 | 6 263,87 | 3 169,27 | 3 985,09 | 2 822,60 | 2 818,57 | 2 814,56 | 424 026,31 | 455 617,03 |
| 1003573 | D.C DYKER | 3 416,47 | 3 412,46 | 3 408,47 | 3 744,84 | 3 400,43 | 3 396,42 | 3 392,40 | 3 388,37 | 3 384,36 | 421 974,69 | 452 918,91 |
| 1200511 | OK THEHE | - | - | - | 3 592,14 | 3 583,89 | 3 575,62 | 3 567,37 | 3 559,10 | 3 550,84 | 414 869,24 | 436 298,20 |
| 1004132 | D GEORGE | 2 323,22 | 2 319,26 | 2 315,32 | 3 484,11 | 3 474,09 | 3 464,07 | 3 454,05 | 3 444,03 | 3 434,00 | 402 778,78 | 430 490,93 |
| 1003911 | IJM MALGAS | 9 558,19 | 9 363,98 | 3 019,21 | 3 016,05 | 3 011,03 | 3 006,02 | 3 001,01 | 2 995,99 | 2 990,97 | 383 757,03 | 423 719,48 |
| 1006176 | A TSWELOPELE COMMUNITY CR VER | 2 419,58 | 2 416,01 | 2 412,45 | 2 408,88 | 2 405,32 | 2 401,76 | 2 398,19 | 2 394,63 | 2 391,06 | 393 667,40 | 415 315,28 |
| 1012096 | IMCEASY | 9 704,33 | 9 635,49 | 9 566,65 | 9 497,80 | 9 428,96 | 9 360,12 | 9 291,28 | 9 222,44 | 9 153,60 | 321 755,93 | 406 616,60 |
| 1006046 | CONTINENTAL PANEL BEATERS | 34 457,56 | 34 165,48 | 33 873,40 | 33 581,32 | 33 289,24 | 32 997,16 | 32 705,08 | 32 413,00 | 32 120,92 | 97 088,13 | 396 691,29 |
| 1001698 | GRMARTIN | 2 393,15 | 2 395,34 | 2 390,10 | 2 394,10 | 2 388,87 | 2 383,62 | 2 377,93 | 2 422,29 | 2 367,45 | 370 525,36 | 392 038,21 |
| 1004530 | KM MELATO | 2 813,70 | 2 813,31 | 2 812,62 | 2 845,29 | 2 807,54 | 2 802,85 | 2 802,48 | 2 802,11 | 526,79 | 361 447,27 | 384 473,96 |
| 1012160 | MATOPI GAME ENTERPRISES TRUST | 9 179,22 | 9 115,26 | 9 051,29 | 8 987,33 | 8 923,37 | 8 859,41 | 8 795,45 | 8 731,49 | 8 667,52 | 303 481,54 | 383 791,88 |
| 1002654 | MAGELEVENDZE INV CC | 5 850,10 | 6 046,49 | 6 043,35 | 5 828,14 | 5 825,28 | 6 018,25 | 5 808,36 | 5 799,91 | 5 796,76 | 321 002,16 | 374 018,80 |
| 1015035 | GOLIFHANT | 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 | 348 874,58 | 368 321,15 |
| 5002216 | GS GADIPEDI | - | - | 4 438,64 | 4 357,31 | 4 315,95 | 4 292,32 | 4 282,78 | 4 926,52 | 4 535,94 | 323 358,54 | 354 508,00 |
| 1011982 | WARRENTON SUPERCHICKEN PTYLTD | 14 306,29 | 66 097,82 | 9 744,50 | 8 536,51 | 8 053,25 | 46 114,01 | 68 304,78 | 67 070,34 | 3 854,74 | 60 602,44 | 352 684,68 |
| 1003775 | LI VAN DER WESTHUIZEN | 6 963,63 | 2 335,81 | 2 423,71 | 2 213,80 | 2 367,21 | 3 894,22 | 3 311,04 | 2 482,63 | 2 176,46 | 314 861,46 | 343 029,97 |
| 1014723 | HC CLOETE | 7 936,17 | 7 881,04 | 7 825,90 | 7 770,76 | 7 715,62 | 7 660,48 | 7 605,34 | 7 550,20 | 7 495,06 | 265 019,64 | 334 460,21 |
| 1008542 | JM THEMBU | - | - | 13,67 | 13,67 | 13,67 | 13,67 | 13,67 | 13,67 | 13,67 | 320 435,87 | 320 531,56 |
| 1001202 | ESWANEOEL | 2 538,53 | 2 541,66 | 2 541,12 | 2 540,57 | 2 540,01 | 2 533,89 | 2 527,77 | 2 528,16 | 2 522,03 | 295 189,45 | 318 003,19 |
| 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 | 299 436,78 | 314 333,94 |
| 1002046 | I GOLODA | 2 961,23 | 2 994,12 | 2 983,88 | 2 977,15 | 3 089,80 | 2 844,17 | 2 870,73 | 2 815,23 | 3 055,99 | 283 532,24 | 310 124,54 |
| 1200523 | BGMOKWA | - | 1 608,79 | 2 444,66 | 2 437,83 | 2 431,00 | 2 424,16 | 2 417,34 | 2 410,50 | 2 403,67 | 284 605,90 | 303 183,85 |
| 1008607 | JM KGOROYABOGO | 2 318,34 | 2 314,78 | 2 311,22 | 2 307,66 | 2 304,09 | 2 300,53 | 2 296,96 | 2 293,39 | 2 289,83 | 280 978,84 | 301 715,64 |
| 1012870 | SMAHLAOLA | 1 905,75 | 1 904,10 | 1 902,44 | 1 900,79 | 1 899,13 | 1 897,47 | 1 895,83 | 1 894,17 | 1 892,52 | 280 984,38 | 298 076,58 |
| 1015802 | AJ JORDAAN | 6 999,25 | 6 950,73 | 6 902,20 | 6 853,68 | 6 805,16 | 6 756,64 | 6 708,11 | 6 659,59 | 6 611,07 | 235 818,61 | 297 065,04 |
| 1001551 | JM GRASS | 2 727,03 | 1 976,67 | 2 100,38 | 2 829,23 | 2 180,18 | 2 466,58 | 2 626,81 | 2 110,47 | 2 105,35 | 271 616,53 | 292 739,43 |
| 1004103 | K C MCJANAGA | 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 | 274 685,23 | 286 257,16 |
| 1200497 | I CARELSE | - | - | - | - | - | - | - | - | 2 209,84 | 282 298,38 | 284 508,22 |
| 1007654 | MGKGOSIENG | 1 908,53 | 1 904,64 | 1 900,75 | 1 896,86 | 1 892,96 | 1 889,07 | 1 885,16 | 1 881,26 | 1 877,37 | 265 692,65 | 282 729,25 |
| 1007589 | A JAKWA | 1 906,22 | 1 902,22 | 1 898,21 | 1 894,21 | 1 890,20 | 1 886,20 | 1 882,19 | 1 878,18 | 1 874,18 | 263 164,36 | 280 176,17 |
| 1006503 | MONTSHABATHO (PROK) OJ | 1 462,10 | 1 461,51 | 1 460,93 | 1 460,35 | 1 459,76 | 1 459,18 | 1 458,59 | 1 458,01 | 1 457,42 | 263 661,10 | 276 798,95 |
| 1007806 | GSMOTLHALE | 1 972,95 | 1 969,11 | 1 965,26 | 1 961,42 | 1 957,58 | 1 953,74 | 1 949,90 | 1 946,06 | 1 942,22 | 244 337,07 | 261 955,31 |
| 1001833 | JDIBAKWANE | 2 041,73 | 2 037,38 | 2 033,02 | 2 028,67 | 2 024,31 | 2 019,96 | 2 015,60 | 2 011,25 | 2 010,61 | 241 293,36 | 259 515,89 |
| 5002161 | KSMOSES | - | - | - | - | 1 929,58 | 1 927,79 | 1 923,21 | 1 933,72 | 2 109,41 | 248 341,40 | 258 165,11 |

| CCOUNT\ | NAME | CURR BAL | 30DAYS BAL | 60DAYS BAL | 90 DAYS BAL | 120 DAYS BAL | 150 DAYS BAL | 180 DAYS BAL | 210 DAYS BAL | 240 DAYS BAL | 270 DAYS PLUS BAL | CONSOLIDATED BALANCE |
|---------|--------------------|----------|------------|------------|-------------|--------------|--------------|--------------|--------------|--------------|-------------------|----------------------|
| 1011931 | IVANCO INVPTYLTD | 4 473,85 | 4 447,14 | 4 420,43 | 4 393,71 | 4 367,00 | 4 340,29 | 4 313,58 | 4 286,87 | 4 260,16 | 217 298,61 | 256 601,64 |
| 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 | 235 531,07 | 251 865,17 |
| 1006379 | TM MARUMO | 1 269,36 | 1 268,97 | 1 268,59 | 1 268,20 | 1 267,82 | 1 267,43 | 1 267,05 | 1 266,66 | 1 266,27 | 239 015,32 | 250 425,67 |
| 1006262 | D MEDUPE | 1 838,25 | 1 834,41 | 1 830,57 | 1 826,73 | 1 822,89 | 1 819,05 | 1 815,21 | 1 811,37 | 1 807,53 | 224 625,34 | 241 031,35 |
| 1015052 | JTF LEEJW | 6 377,81 | 2 635,09 | 3 923,84 | 4 255,70 | 3 487,75 | 3 391,95 | 3 881,89 | 3 291,33 | 3 004,08 | 206 556,72 | 240 806,16 |
| 1200368 | LP SAKU | - | - | - | - | - | - | - | - | - | 237 650,92 | 237 650,92 |
| 5002158 | GNEL | - | - | - | - | 1 787,69 | 1 784,26 | 1 797,84 | 1 744,19 | 2 155,73 | 227 623,92 | 236 893,63 |
| 5002159 | OPELIAS | - | - | - | - | 1 370,48 | 1 370,48 | 1 370,48 | 1 369,97 | 1 425,50 | 228 458,96 | 235 365,87 |
| 1003761 | FM PETERSEN | 2 615,72 | 2 549,12 | 2 536,13 | 3 110,69 | 2 749,57 | 2 907,42 | 3 021,02 | 3 345,25 | 2 470,74 | 207 221,25 | 232 526,91 |
| 1003898 | D, J RAPOO | 1 180,89 | 1 657,30 | 1 653,27 | 1 649,25 | 1 645,24 | 1 641,21 | 1 632,48 | 2 132,26 | 2 299,16 | 214 909,19 | 230 400,25 |
| 1006254 | SD MOCHANE | 1 950,56 | 1 943,75 | 1 936,94 | 1 930,13 | 1 923,31 | 1 916,48 | 1 909,67 | 1 902,85 | 1 896,04 | 212 931,88 | 230 241,61 |
| 1015056 | MH HUNT | 3 081,11 | 3 065,64 | 3 050,17 | 3 034,70 | 3 019,23 | 3 003,77 | 2 988,29 | 2 972,82 | 2 957,36 | 202 876,45 | 230 049,54 |
| 1011958 | PEVAN ROOYEN | 5 102,53 | 5 066,74 | 5 030,94 | 4 995,14 | 4 959,35 | 4 923,55 | 4 887,75 | 4 851,95 | 4 816,16 | 183 815,75 | 228 449,86 |
| 1008906 | GCKOBOEKOE | 1 755,83 | 1 752,26 | 1 748,71 | 1 745,14 | 1 741,58 | 1 738,01 | 1 734,45 | 1 730,88 | 1 727,31 | 209 827,97 | 225 502,14 |
| 1009184 | NIM MAHAPA | 1 748,83 | 1 744,99 | 1 741,16 | 1 737,32 | 1 733,47 | 1 729,63 | 1 725,79 | 1 721,95 | 1 718,11 | 207 439,74 | 223 040,99 |
| 1200515 | TKHANYEZA | - | 1 397,43 | 1 907,37 | 1 902,63 | 1 904,17 | 1 897,88 | 1 897,16 | 1 896,43 | 1 895,70 | 207 791,23 | 222 490,00 |
| 1200247 | M SETLHODI | - | - | - | - | - | - | - | - | - | 219 225,28 | 219 225,28 |
| 1002959 | JA VAN NIEKERK | 1 360,65 | 1 378,93 | 1 377,28 | 1 375,62 | 1 373,97 | 1 379,12 | 1 377,46 | 1 375,81 | 1 435,54 | 205 604,12 | 218 038,50 |
| 1200220 | MIL VAN WYK | - | - | - | - | 1 037,72 | 1 523,39 | 1 521,73 | 1 529,37 | 1 537,03 | 207 621,81 | 214 771,05 |
| 1009668 | MJ MATLE | 1 676,80 | 1 674,49 | 1 672,18 | 1 669,87 | 1 667,55 | 1 665,24 | 1 662,92 | 1 660,59 | 1 658,28 | 199 285,66 | 214 293,58 |
| 1005708 | AAP VAN WYK | 1 863,31 | 1 859,29 | 1 855,27 | 1 851,26 | 1 847,23 | 570,90 | 141 502,77 | 3 813,02 | 3 809,01 | 50 531,38 | 209 503,44 |
| 1001939 | PAVD BURGER | 979,31 | 979,31 | 979,31 | 979,31 | 979,31 | 979,31 | 979,31 | 979,31 | 979,31 | 200 605,64 | 209 419,43 |
| 1012871 | SMAHLAOLA | 1 695,17 | 1 690,16 | 1 685,13 | 1 680,12 | 1 675,10 | 1 670,09 | 1 665,07 | 1 660,04 | 1 655,03 | 192 356,46 | 207 432,37 |
| 1002678 | CAD HEESE | 1 530,95 | 1 526,16 | 1 521,36 | 1 516,57 | 1 511,77 | 1 506,98 | 1 502,18 | 1 497,39 | 1 492,59 | 193 375,17 | 206 981,12 |
| 1007667 | SB MOEKETS | 1 492,85 | 1 488,95 | 1 485,07 | 1 481,17 | 1 477,28 | 1 473,38 | 1 469,48 | 1 465,59 | 1 461,69 | 193 595,30 | 206 890,76 |
| 1200228 | MA PHETLHU | - | - | - | - | - | - | - | - | - | 206 039,16 | 206 039,16 |
| 1010015 | FLOTSHE | 1 587,48 | 1 585,17 | 1 582,85 | 1 580,53 | 1 578,22 | 1 575,90 | 1 573,59 | 1 571,27 | 1 568,96 | 190 809,06 | 205 013,03 |
| 1200279 | JJ TERBLANCHE | - | - | - | - | - | - | - | - | - | 201 776,85 | 201 776,85 |
| 1012787 | LTK MOKOROANE | 1 649,38 | 1 645,80 | 1 642,21 | 1 638,78 | 1 635,20 | 1 631,62 | 1 628,60 | 1 625,02 | 1 622,07 | 186 775,90 | 201 494,58 |
| 1009487 | KGDIPHATSE | 1 566,00 | 1 562,10 | 1 558,22 | 1 554,32 | 1 550,43 | 1 546,53 | 1 542,63 | 1 538,74 | 1 534,84 | 186 328,11 | 200 281,92 |
| 1200122 | ECFOURE | - | - | - | - | - | - | - | - | - | 199 684,38 | 199 684,38 |
| 1006649 | KL SMOUS | 1 594,46 | 1 589,74 | 1 585,03 | 1 580,31 | 1 575,58 | 1 570,86 | 1 566,14 | 1 561,41 | 1 556,69 | 185 371,47 | 199 551,69 |
| 1009220 | N TYWA | 1 578,92 | 1 575,02 | 1 571,14 | 1 567,24 | 1 563,33 | 1 559,44 | 1 555,54 | 1 551,65 | 1 547,75 | 183 888,32 | 197 958,35 |
| 1200340 | RM OLIPHANT (PROK) | - | - | - | - | - | - | - | - | - | 197 940,30 | 197 940,30 |
| 1007365 | CKHUPISO | 1 420,82 | 1 417,25 | 1 413,70 | 1 410,13 | 1 406,57 | 1 403,00 | 1 399,43 | 1 395,87 | 1 392,30 | 185 194,76 | 197 853,83 |

6.3 Top 100 Organs of the State

| ACCOUNT NO | NAME | CURR BAL | 30DAYS BAL | 60DAYS BAL | 90 DAYS BAL | 120 DAYS BAL | 150 DAYS BAL | 180 DAYS BAL | 210 DAYS BAL | 240 DAYS BAL | 270 DAYS PLUS-BAL | CONSOLIDATED BALANCE |
|------------|-------------------------------------|------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|-------------------|----------------------|
| 1014691 | NATIONAL GOVERNMENT OF RSA | R86 013,20 | R 85 417,69 | R 84 822,19 | R 84 226,68 | R 83 631,18 | R 83 035,67 | R 82 440,17 | R 81 844,66 | R 81 249,16 | R 2 867 524,67 | R 3 620 205,27 |
| 1014741 | LAERSKOOLO HARRIS/ALLE | R21 981,15 | R 21 828,97 | R 21 676,78 | R 21 524,60 | R 21 372,41 | R 21 220,23 | R 21 068,04 | R 20 915,86 | R 20 763,67 | R 732 811,89 | R 925 163,60 |
| 1012475 | DEPARTMENT OF EDUCATION | R 1 664,35 | R 1 664,35 | R 1 664,35 | R 1 664,35 | R 1 664,35 | R 1 664,35 | R 1 664,35 | R 1 664,35 | R 1 664,35 | R 273 506,54 | R 288 485,69 |
| 1006861 | PUBLIC WORK ROADS | R 1 505,02 | R 1 505,02 | R 1 505,02 | R 1 505,02 | R 1 505,02 | R 1 505,02 | R 1 505,02 | R 1 505,02 | R 1 505,02 | R 225 687,45 | R 239 232,63 |
| 1000041 | PRIVATE HOSPITAAL - WARRENTON TRUST | R 1 264,81 | R 1 264,81 | R 1 264,81 | R 1 264,81 | R 1 264,81 | R 1 264,81 | R 1 264,81 | R 1 264,81 | R 1 264,81 | R 225 322,99 | R 236 706,28 |
| 1012112 | NATIONAL GOVERNMENT OF RSA | R 4 453,28 | R 4 422,99 | R 4 392,70 | R 4 362,41 | R 4 332,12 | R 4 301,83 | R 4 271,54 | R 4 241,25 | R 4 210,96 | R 176 087,48 | R 215 076,56 |
| 1006107 | WARRENTON HOSPITAAL | R26 901,57 | R 25 911,27 | R 22 924,92 | R 36 727,20 | R 7 207,27 | R 28 856,46 | R 29 066,71 | R 1 011,26 | R - | R - | R 178 606,66 |
| 1006529 | TLHATLO GANG PRIM SCHOOL/ | R 4 695,75 | R 4 662,48 | R 4 629,19 | R 4 865,89 | R 4 832,61 | R 4 799,33 | R 4 766,05 | R 4 732,77 | R 4 699,50 | R 108 261,22 | R 150 944,79 |
| 1004763 | WARRENTON COMBINED SCHOOL | R13 136,81 | R 12 681,62 | R 11 963,45 | R 18 083,82 | R 11 962,21 | R 13 739,15 | R 6 517,09 | R 14 587,99 | R 15 850,03 | R 24 190,93 | R 142 703,10 |
| 1008271 | ROLIHLAHLA PRIMARY SCHOOL | R 3 943,33 | R 3 915,75 | R 3 888,16 | R 3 860,58 | R 3 832,99 | R 3 805,39 | R 3 777,81 | R 3 750,22 | R 3 722,63 | R 93 518,63 | R 128 015,49 |
| 1000839 | HOERSKOOLO | R 7 561,79 | R 7 499,75 | R 7 437,71 | R 7 375,67 | R 7 313,63 | R 7 251,60 | R 7 189,55 | R 7 389,34 | R 7 765,61 | R 49 329,29 | R 116 113,94 |
| 1004764 | NATIONAL GOVERNMENT OF RSA | R41 638,18 | R 41 516,67 | R 11 435,84 | R - | R - | R - | R - | R - | R - | R - | R 94 590,69 |
| 1012418 | SIBBOLET TRUST | R 1 556,60 | R 1 546,69 | R 1 536,78 | R 1 526,86 | R 1 516,95 | R 1 507,04 | R 1 497,13 | R 1 487,21 | R 1 477,30 | R 72 470,04 | R 86 122,60 |
| 1006532 | DEPT VAN ONDERWYS | R 510,39 | R 510,39 | R 510,39 | R 510,39 | R 510,39 | R 510,39 | R 510,39 | R 510,39 | R 510,39 | R 76 540,16 | R 81 133,67 |
| 1012801 | PUBLIC WORKS | R 1 144,90 | R 1 138,98 | R 1 133,06 | R 1 127,12 | R 1 121,20 | R 1 115,27 | R 1 109,34 | R 1 103,41 | R 1 097,49 | R 69 243,81 | R 79 334,58 |
| 1012802 | DEPT WELSYN | R45 313,09 | R 1 646,66 | R 17 553,88 | R 9 640,26 | R 2 400,39 | R 31,83 | R - | R - | R - | R - | R 76 586,11 |
| 1012301 | DEPARTMENT OF LAND AFFAIRS | R 1 035,22 | R 1 028,61 | R 1 022,00 | R 1 015,39 | R 1 008,79 | R 1 002,18 | R 995,57 | R 988,96 | R 982,35 | R 49 575,80 | R 58 654,87 |
| 1011962 | DEPARTMENT OF LAND AFFAIRS | R 1 025,84 | R 1 019,23 | R 1 012,63 | R 1 006,02 | R 999,41 | R 992,80 | R 986,19 | R 979,58 | R 972,97 | R 47 332,76 | R 56 327,43 |
| 1011959 | DEPARTMENT OF LAND AFFAIRS | R 669,88 | R 665,75 | R 661,62 | R 657,49 | R 653,36 | R 649,23 | R 645,10 | R 640,97 | R 636,84 | R 34 629,99 | R 40 510,23 |
| 1002005 | STREEKSWERTEENWOORDIGER | R 3 141,19 | R 3 003,65 | R 14 986,49 | R 6 618,70 | R 5 384,49 | R 1 190,98 | R 907,95 | R 773,41 | R 773,41 | R 3 469,59 | R 40 249,86 |
| 1000520 | DEPT GESONDHED (IKHUTSENGKLINIEK) | R 4 967,27 | R 4 432,96 | R 4 722,93 | R 4 384,62 | R 5 198,18 | R 3 683,84 | R 3 407,33 | R 2 123,80 | R - | R - | R 32 920,93 |
| 1012215 | ANIMAR TRUST | R 654,60 | R 650,20 | R 645,79 | R 641,39 | R 636,98 | R 632,57 | R 628,17 | R 623,76 | R 619,36 | R 26 859,86 | R 32 592,68 |
| 1012270 | JH NELSON | R 731,26 | R 726,03 | R 720,80 | R 715,56 | R 710,33 | R 705,10 | R 699,87 | R 694,64 | R 689,40 | R 23 578,35 | R 29 971,34 |
| 1012145 | REPUBLIEK VAN SUID-AFRIKA | R 148,07 | R 148,07 | R 148,07 | R 148,07 | R 148,07 | R 148,07 | R 148,07 | R 148,07 | R 148,07 | R 25 994,40 | R 27 327,03 |
| 1000835 | LAERSKOOLO WARRENTON | R11 051,25 | R 13 589,17 | R 1 100,86 | R - | R - | R - | R - | R - | R - | R - | R 25 741,28 |
| 1000840 | HOERSKOOLO SPORIVELDE | R 1 123,22 | R 1 128,18 | R 1 129,81 | R 1 093,67 | R 1 102,44 | R 988,71 | R 15 931,21 | R - | R - | R - | R 22 497,24 |
| 1015121 | PUBLIC WORKS | R 2 774,02 | R 2 755,63 | R 2 097,42 | R 2 093,10 | R 710,54 | R 3 732,60 | R 209,73 | R 2 851,37 | R 84,33 | R 3 182,27 | R 20 491,01 |
| 1015123 | STREEKSWERTEENWOORDIGER | R 658,51 | R 600,93 | R 6 310,11 | R 5 939,75 | R 1 280,54 | R 485,66 | R 429,55 | R 146,20 | R - | R - | R 15 851,25 |
| 1003999 | PROVINCIAL GOVERNMENT OF THE NC | R 572,92 | R 568,06 | R 563,21 | R 568,36 | R 563,51 | R 548,65 | R 543,80 | R 557,03 | R 552,17 | R 9 451,74 | R 14 469,45 |
| 1003408 | NATIONAL GOVERNMENT OF RSA | R 1 173,17 | R 1 168,29 | R 1 164,09 | R 1 159,47 | R 1 154,78 | R 1 143,99 | R 1 162,08 | R 1 151,30 | R 1 140,51 | R 2 804,04 | R 13 221,72 |
| 1002455 | STREEKSWERTEENWOORDIGER | R 1 885,20 | R 2 202,69 | R 1 851,08 | R 1 561,27 | R 1 785,18 | R 1 739,74 | R 838,80 | R - | R - | R - | R 11 863,96 |
| 1012251 | REPUBLIEK VAN SUID-AFRIKA | R 57,17 | R 57,17 | R 57,17 | R 57,17 | R 57,17 | R 57,17 | R 57,17 | R 57,17 | R 57,17 | R 8 796,99 | R 9 311,52 |
| 1011964 | DEPARTMENT OF LAND AFFAIRS | R 153,17 | R 152,21 | R 151,25 | R 150,28 | R 149,32 | R 148,36 | R 147,39 | R 146,43 | R 145,46 | R 7 489,49 | R 8 833,36 |
| 1003412 | NATIONAL GOVERNMENT OF RSA | R 1 325,66 | R 1 320,64 | R 1 316,25 | R 1 311,80 | R 1 307,06 | R 809,96 | R - | R - | R - | R - | R 7 391,37 |
| 1004790 | NATIONAL GOVERNMENT OF RSA | R 363,73 | R 360,42 | R 357,11 | R 353,80 | R 350,49 | R 347,18 | R 343,88 | R 340,57 | R 337,26 | R 2 936,39 | R 6 090,83 |
| 1006325 | DIE STREEKSWERTEENWOORDIGE | R - | R - | R - | R - | R - | R - | R - | R - | R - | R 5 837,58 | R 5 837,58 |
| 1006860 | MOGOMOTS SEK SCHOOL | R 4 584,30 | R - | R - | R - | R - | R - | R - | R - | R - | R - | R 4 584,30 |
| 1006531 | WARRENTON PUBLIEKESKOOLO | R 3 838,86 | R - | R - | R - | R - | R - | R - | R - | R - | R - | R 3 838,86 |
| 1001642 | NATIONAL GOVERNMENT OF RSA | R 1 924,98 | R 1 154,28 | R 486,82 | R - | R - | R - | R - | R - | R - | R - | R 3 566,08 |

| ACCOUNT NO | NAME | CURR BAL | 30DAYS BAL | 60DAYS BAL | 90 DAYS BAL | 120 DAYS BAL | 150 DAYS BAL | 180 DAYS BAL | 210 DAYS BAL | 240 DAYS BAL | 270 DAYS PLUS-BAL | CONSOLIDATED BALANCE |
|------------|---------------------------------|----------|------------|------------|-------------|--------------|--------------|--------------|--------------|--------------|-------------------|----------------------|
| 1015122 | DIESTREEKS/VERTEENWOORDIGER | R 648,49 | R 642,63 | R 636,78 | R 633,85 | R 337,14 | R 14,64 | R 8,78 | R 2,93 | R 2,93 | R 12,05 | R 2 940,22 |
| 1002006 | STREEKS/VERTEENWOORDIGER | R 546,44 | R 541,52 | R 536,62 | R 531,84 | R 537,47 | R 67,90 | R 10,17 | R 5,27 | R 5,27 | R 15,51 | R 2 798,01 |
| 1009342 | DEPT GESONDHEID PHOLONGKLINIEK | R 403,66 | R 400,09 | R 396,53 | R 396,53 | R 392,96 | R 306,73 | R 261,81 | R 206,69 | R - | R - | R 2 765,00 |
| 1006530 | PUBLICWORKROADS | R 4,57 | R 4,57 | R 4,57 | R 4,57 | R 4,57 | R 4,57 | R 4,57 | R 4,57 | R 4,57 | R 1 877,68 | R 1 918,81 |
| 1001849 | PROVINCIAL GOVERNMENT OF THE NC | R 43,35 | R 43,00 | R 42,64 | R 42,29 | R 41,94 | R 41,59 | R 41,23 | R 40,88 | R 40,53 | R 1 304,82 | R 1 682,27 |
| 1015125 | STREEKS/VERTEENWOORDIGER | R 533,25 | R 531,35 | R 212,62 | R - | R - | R - | R - | R - | R - | R - | R 1 277,22 |
| 1012355 | REPUBLIEK VAN SUID-AFRIKA | R 5,68 | R 5,68 | R 5,68 | R 5,68 | R 5,68 | R 5,68 | R 5,68 | R 5,68 | R 5,68 | R 879,17 | R 930,29 |
| 1012113 | NATIONAL GOVERNMENT OF RSA | R 3,00 | R 3,00 | R 2,99 | R 2,99 | R 2,99 | R 2,99 | R 2,99 | R 2,98 | R 2,98 | R 481,40 | R 508,31 |
| 1015124 | STREEKS/VERTEENWOORDIGER | R 213,44 | R - | R - | R - | R - | R - | R - | R - | R - | R - | R 213,44 |
| 1012332 | REPUBLIEK VAN SUID-AFRIKA | R 0,95 | R 0,95 | R 0,95 | R 0,95 | R 0,95 | R 0,95 | R 0,95 | R 0,95 | R 0,95 | R 152,81 | R 161,36 |
| 1012364 | REPUBLIEK VAN SUID-AFRIKA | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 91,41 | R 95,55 |
| 1012365 | REPUBLIEK VAN SUID-AFRIKA | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 0,46 | R 91,41 | R 95,55 |
| 5002090 | WARRENTON HOSPITAAL | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - |
| 1012121 | NATIONAL GOVERNMENT OF RSA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 21,10 |
| 1003427 | NATIONAL GOVERNMENT OF RSA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 133,61 |
| 1001848 | NATIONAL GOVERNMENT OF RSA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 504,56 |
| 1003428 | NATIONAL GOVERNMENT OF RSA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 1 831,50 |
| 1012156 | REPUBLIEK VAN SUID-AFRIKA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 2 023,94 |
| 1000841 | PROVINCIAL GOVERNMENT OF THE NC | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 2 826,91 |
| 1012159 | LAERSKOOL HARTSVALLE | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 11 241,32 |
| 1000838 | BUSLOOTS & SNOEPKAMERS | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 12 484,13 |
| 1001677 | PROVINCIAL GOVERNMENT OF THE NC | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 14 225,61 |
| 1001720 | NATIONAL GOVERNMENT OF RSA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 14 258,80 |
| 1000842 | PROVINCIAL GOVERNMENT OF THE NC | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 22 152,30 |
| 1002004 | NATIONAL GOVERNMENT OF RSA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 28 341,88 |
| 1012417 | PROVINCIAL GOVERNMENT OF THE NC | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 28 416,86 |
| 1012351 | REPUBLIEK VAN SUID-AFRIKA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 40 727,45 |
| 1012356 | REPUBLIEK VAN SUID-AFRIKA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 60 347,91 |
| 1012340 | REPUBLIEK VAN SUID-AFRIKA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 94 207,95 |
| 1000836 | PROVINCIAL GOVERNMENT OF THE NC | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 103 775,55 |
| 1012341 | REPUBLIEK VAN SUID-AFRIKA | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 116 393,91 |
| 1012374 | PROVINCIAL GOVERNMENT OF THE NC | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 177 723,07 |
| 1012375 | PROVINCIAL GOVERNMENT OF THE NC | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | -R 249 398,83 |

7.Creditors' Analysis

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

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

| Description R thousands | NT Code | Budget Year 2023/24 | | | | | | | | | Total | 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 | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | | |
| Bulk Electricity | 0100 | 4 371 | 5 431 | 6 582 | 6 309 | 7 365 | 42 377 | 40 646 | - | 113 081 | | |
| Bulk Water | 0200 | 1 877 | 1 936 | 2 241 | 2 191 | 2 081 | 12 406 | 14 231 | 92 398 | 129 361 | | |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | | |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | | |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | | |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | | |
| Trade Creditors | 0700 | - | 50 | 1 877 | 2 721 | 2 025 | 2 236 | 2 678 | 1 325 | 12 911 | | |
| Auditor General | 0800 | 403 | 383 | 19 | 250 | 508 | 317 | 41 | 323 | 2 243 | | |
| Other | 0900 | - | - | - | - | - | - | - | - | - | | |
| Total By Customer Type | 1000 | 6 651 | 7 800 | 10 718 | 11 470 | 11 980 | 57 336 | 57 596 | 94 046 | 257 597 | - | |

As at 30th April 2024, creditors ageing analysis had a balance of R257.6 million. This includes Eskom, VaalHartswater, 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 |
|------------------------|-------------------|
| BULK ELECTRICITY | -R 113 081 188,13 |
| VAALHARTS WATER | -R 129 361 142,38 |
| SMEC | -R 3 692 822,30 |
| AUDITOR GENERAL | -R 2 243 198,93 |
| BUSINESS CONNEXION | -R 1 575 144,73 |
| DIRECT PRECISION MANAG | -R 879 907,44 |
| MEGA WATER CHEM | -R 447 207,64 |
| MORWESI TRADING | -R 350 419,46 |
| OAREZIA | -R 127 397,23 |
| DWAFF | -R 3 257 781,71 |

8. Investment portfolio analysis

Below is a table that details the investments as at 30th April 2024.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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

The investment account is updated on quarterly basis.

9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

| 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 | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 65 086 | 65 541 | 65 541 | – | 61 762 | 54 618 | 7 145 | 13,1% | 65 541 |
| Equitable Share | | 57 991 | 61 591 | 61 591 | – | 58 050 | 51 326 | 6 724 | 13,1% | 61 591 |
| Expanded Public Works Programme Integrated Grant | | 1 073 | 950 | 950 | – | 712 | 792 | (80) | -10,1% | 950 |
| Local Government Financial Management Grant | | 3 000 | 3 000 | 3 000 | – | 3 000 | 2 500 | 500 | 20,0% | 3 000 |
| Municipal Disaster Relief Grant | | 3 021 | – | – | – | – | – | – | – | – |
| Other transfers and grants [insert description] | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | – | – | – | – | – | – | – | – | – |
| Other transfers and grants [insert description] | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | 3 650 | 1 800 | 3 055 | 259 | 718 | 2 546 | (1 827) | -71,8% | 3 055 |
| <i>FBDM (Operational)</i> | | 3 650 | 1 800 | 3 055 | 259 | 718 | 2 546 | (1 827) | -71,8% | 3 055 |
| Other grant providers: | | 767 | 1 147 | 1 147 | – | 1 147 | 956 | 191 | 20,0% | 1 147 |
| <i>Education Training and Development Practices SETA</i> | | – | – | – | – | – | – | – | – | – |
| <i>National Library South Africa</i> | | 767 | 1 147 | 1 147 | – | 1 147 | 956 | 191 | 20,0% | 1 147 |
| <i>Northern Cape Arts and Cultural</i> | | – | – | – | – | – | – | – | – | – |
| <i>Post Retirement Benefit</i> | | – | – | – | – | – | – | – | – | – |
| Total Operating Transfers and Grants | 5 | 69 502 | 68 488 | 69 743 | 259 | 63 627 | 58 119 | 5 508 | 9,5% | 69 743 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 24 071 | 51 967 | 62 279 | – | 43 841 | 51 899 | (8 058) | -15,5% | 62 279 |
| Integrated National Electrification Programme Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Relief Grant | | – | – | 5 145 | – | 5 145 | 4 288 | 858 | 20,0% | 5 145 |
| Municipal Infrastructure Grant | | 16 962 | 12 452 | 17 619 | – | 17 619 | 14 683 | 2 937 | 20,0% | 17 619 |
| Regional Bulk Infrastructure Grant | | – | 20 000 | 20 000 | – | 1 562 | 16 667 | (15 105) | -90,6% | 20 000 |
| Water Services Infrastructure Grant | | 7 109 | 19 515 | 19 515 | – | 19 515 | 16 263 | 3 253 | 20,0% | 19 515 |
| Provincial Government: | | – | – | – | – | – | – | – | – | – |
| <i>[insert description]</i> | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | 1 725 | 3 000 | 4 745 | 1 534 | 2 669 | 3 954 | (1 285) | -32,5% | 4 745 |
| <i>FBDM (Capital)</i> | | 1 725 | 3 000 | 4 745 | 1 534 | 2 669 | 3 954 | (1 285) | -32,5% | 4 745 |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| <i>[insert description]</i> | | – | – | – | – | – | – | – | – | – |
| Total Capital Transfers and Grants | 5 | 25 796 | 54 967 | 67 024 | 1 534 | 46 510 | 55 853 | (9 343) | -16,7% | 67 024 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 95 298 | 123 455 | 136 767 | 1 793 | 110 138 | 113 973 | (3 835) | -3,4% | 136 767 |

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

| 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 | 1 302 713,20 | 352 713,20 | 137% |
| Local Government Financial Management Grant | 3 000 000,00 | 3 000 000,00 | 3 000 000,00 | 1 333 873,03 | 1 666 126,97 | 44% |
| <i>FBDM (Operational)</i> | 1 800 000,00 | 3 055 000,00 | 718 473,83 | 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 | 995 478,61 | 151 521,39 | 87% |
| Sub-Total | 68 488 000,00 | 69 743 000,00 | 63 627 473,83 | 65 688 908,09 | 4 054 091,91 | 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 | 203 700,42 | 7% |
| Water Services Infrastructure Grant | 19 515 000,00 | 19 515 000,00 | 19 515 000,00 | 14 516 209,32 | 4 998 790,68 | 74% |
| FBDM (Capital) | 3 000 000,00 | 4 745 000,00 | 2 669 468,13 | 4 580 165,59 | 1 910 697,46 | 97% |
| 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 | 46 510 171,33 | 32 750 926,10 | 13 759 245,23 | 49% |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 123 455 000,00 | 136 767 000,00 | 110 137 645,16 | 98 439 834,19 | 17 813 337,14 | 72% |

It can then be noted that a total of R110.1 million was received to date for both operational and capital grants, from the total expenditure R 98.4 million is committed or spent to date which translates into 72% spent on grants and subsidies.

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

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

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

MIG needs to be prioritized to ensure the achievement of target as set on its Capital Grant support plan before the end of the current financial year.

RBIG is indirect transfer meaning transfers are done on submission of invoices to the Department of Water services.

10. Councillor and board member allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

| 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 | 3 108 | 3 073 | 36 | 1% | 3 868 |
| Pension and UIF Contributions | | 448 | 452 | 555 | 35 | 330 | 439 | (109) | -25% | 555 |
| Medical Aid Contributions | | 115 | 123 | 128 | 6 | 71 | 106 | (35) | -33% | 128 |
| Motor Vehicle Allowance | | 456 | 529 | 551 | 46 | 494 | 454 | 40 | 9% | |
| Cellphone Allowance | | 481 | 481 | 509 | 39 | 421 | 418 | 3 | 1% | 509 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | 551 |
| Sub Total - Councillors | | 4 673 | 4 807 | 5 612 | 416 | 4 425 | 4 489 | (65) | -1% | 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 | 1 035 | 2 451 | (1 416) | -58% | 2 985 |
| Pension and UIF Contributions | | 125 | 314 | 227 | 10 | 98 | 210 | (111) | -53% | 227 |
| Medical Aid Contributions | | 69 | 122 | 122 | 4 | 42 | 102 | (60) | -59% | 122 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | 67 | 231 | 153 | - | 55 | 146 | (91) | -62% | 153 |
| Motor Vehicle Allowance | | 820 | 1 500 | 1 392 | - | 13 | 1 185 | (1 172) | -99% | 1 392 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | 154 | 232 | - | - | 175 | (175) | -100% | 232 |
| Other benefits and allowances | | 0 | 1 | 1 | 0 | 0 | 0 | (0) | -76% | 1 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | 2 | - | - | - | - | - | - | - | - | - |
| Scarcity | | 63 | 166 | 166 | - | - | 138 | - | - | 166 |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 2 185 | 5 317 | 5 278 | 134 | 1 244 | 4 407 | (3 164) | -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 | 25 856 | 28 415 | (2 559) | -9% | 33 875 |
| Pension and UIF Contributions | | 6 067 | 6 428 | 7 535 | 458 | 4 648 | 6 021 | (1 372) | -23% | 7 535 |
| Medical Aid Contributions | | 2 305 | 2 569 | 2 883 | 161 | 1 530 | 2 329 | (800) | -34% | 2 883 |
| Overtime | | 2 327 | 1 000 | 644 | 13 | 400 | 620 | (220) | -36% | 644 |
| Performance Bonus | | 2 948 | 2 829 | 2 776 | 20 | 2 768 | 2 326 | 443 | 19% | 2 776 |
| Motor Vehicle Allowance | | 62 | 53 | 54 | - | 25 | 45 | (20) | -44% | 54 |
| Cellphone Allowance | | 74 | 66 | 68 | 4 | 37 | 56 | (20) | -35% | 68 |
| Housing Allowances | | 70 | 77 | 90 | 3 | 38 | 72 | (33) | -46% | 90 |
| Other benefits and allowances | | 456 | 491 | 392 | 28 | 278 | 350 | (72) | -21% | 392 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | 110 | 14 | - | - | 34 | (34) | -100% | 14 |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | 2 | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | 248 | 100 | 100 | 6 | 79 | 83 | (4) | -5% | 100 |
| In kind benefits | | 638 | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 46 422 | 48 392 | 48 431 | 3 222 | 35 658 | 40 350 | (4 692) | -12% | 48 431 |
| % increase | 4 | | 4,2% | 4,3% | | | | | | 4,3% |
| Total Parent Municipality | | 53 279 | 58 516 | 59 321 | 3 772 | 41 327 | 49 246 | (7 920) | -16% | 59 321 |
| % increase | 4 | | 9,8% | 11,3% | | | | | | 11,3% |
| TOTAL MANAGERS AND STAFF | | 48 606 | 53 709 | 53 709 | 3 356 | 36 902 | 44 757 | (7 855) | -18% | 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-

- 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 R3.7 million on a total adjusted budget of R59.3 million. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to R 41.3 million which is 16% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 49.2 million.

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

11. Material Variances to the Service Delivery and Budget Implementation

NC093 Magareng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

| Description | Ref | Budget Year 2023/24 | | | | | | | | | | | | 2023/24 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|---------------------|--------------|---------------|--------------|-----------------|---------------|----------------|----------------|---------------|----------------|-----------------|------------------|---|------------------------|------------------------|--|
| | | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 | |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | 2023/24 | +1 2024/25 | +2 2025/26 | |
| R thousands | 1 | | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | | |
| Property rates | | 636 | 563 | 572 | 985 | 482 | 402 | 405 | 527 | 502 | 700 | 655 | 1 426 | 7 855 | 7 540 | 7 886 | |
| Service charges - Electricity revenue | | 1 100 | 1 273 | 1 156 | 884 | 2 022 | 1 437 | 1 819 | 1 026 | 2 408 | 1 571 | 1 103 | (2 568) | 13 231 | 9 506 | 9 943 | |
| Service charges - Water revenue | | 139 | 223 | 188 | 137 | 584 | 106 | 532 | 171 | 175 | 289 | 235 | 46 | 2 826 | 1 659 | 1 474 | |
| Service charges - Waste Water Management | | 72 | 75 | 130 | 60 | 86 | 51 | 37 | 85 | 35 | 113 | 81 | 143 | 967 | 3 981 | 7 380 | |
| Service charges - Waste Management | | 113 | 118 | 138 | 82 | 92 | 73 | 107 | 100 | 76 | 249 | 196 | 1 006 | 2 351 | 4 842 | 1 919 | |
| Rental of facilities and equipment | | - | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | 2 | 25 | 27 | - | - | |
| Interest earned - external investments | | - | - | - | - | - | - | - | - | - | - | 1 | 10 | 11 | - | - | |
| Interest earned - outstanding debtors | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | - | - | 5 | 60 | 65 | - | - | |
| Licences and permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfers and Subsidies - Operational | | 25 663 | 3 238 | 574 | - | 427 | 18 819 | - | 149 | 14 498 | 259 | 5 812 | 304 | 69 743 | 71 043 | 70 804 | |
| Other revenue | | 86 | 158 | 2 256 | 941 | 72 | 29 | 1 274 | 1 583 | 220 | 1 134 | 1 039 | 3 679 | 12 472 | 199 039 | 404 390 | |
| Cash Receipts by Source | | 27 809 | 5 648 | 5 014 | 3 088 | 3 765 | 20 917 | 4 175 | 3 641 | 17 915 | 4 315 | 9 129 | 4 131 | 109 547 | 297 610 | 503 797 | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | - | 1 562 | 14 758 | 5 855 | - | 4 587 | 3 167 | - | 9 902 | 1 534 | 5 585 | 20 073 | 67 024 | 42 258 | 23 628 | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Increase (decrease) in consumer deposits | | 4 | (1) | 5 | 2 | 2 | 0 | 0 | 2 | (1) | 1 | - | (14) | - | 5 | 6 | |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Cash Receipts by Source | | 27 813 | 7 209 | 19 777 | 8 945 | 3 767 | 25 505 | 7 343 | 3 643 | 27 816 | 5 849 | 14 714 | 24 190 | 176 571 | 339 873 | 527 431 | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | 3 518 | 3 416 | 3 616 | 3 408 | 6 067 | 3 423 | 3 285 | 3 437 | 3 375 | 3 356 | (4 476) | (86 135) | (53 709) | (53 582) | (56 019) | |
| Remuneration of councillors | | 390 | 390 | 390 | 390 | 390 | 390 | 390 | 861 | 416 | 416 | (468) | (9 569) | (5 612) | 5 587 | 5 844 | |
| Interest | | - | - | 870 | - | - | 3 085 | 152 | 1 826 | 1 920 | - | (2 083) | (30 769) | (25 000) | 25 000 | 26 150 | |
| Bulk purchases - Electricity | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Acquisitions - water & other inventory | | 483 | 689 | 1 892 | 380 | 1 081 | 643 | - | 836 | 704 | 295 | (1 310) | (21 408) | (15 715) | 4 400 | 4 400 | |
| Contracted services | | 66 | 368 | 939 | 501 | 864 | 1 201 | 1 659 | 198 | 2 316 | 1 354 | (6 022) | (75 702) | (72 258) | 7 800 | 8 136 | |
| Transfers and subsidies - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other expenditure | | 456 | 835 | 681 | 911 | 2 585 | 2 012 | 1 999 | 421 | 3 107 | 1 298 | (1 263) | (28 196) | (15 155) | 53 028 | 55 467 | |
| Cash Payments by Type | | 4 913 | 5 698 | 8 388 | 5 590 | 10 987 | 10 753 | 7 486 | 7 579 | 11 838 | 6 720 | (15 621) | (251 780) | (187 449) | 44 121 | 45 958 | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | | |
| Capital assets | | 2 591 | 2 411 | 5 006 | 1 877 | 4 401 | 7 439 | 2 854 | 3 337 | (1 536) | 4 371 | 5 190 | 24 338 | 62 279 | 42 258 | 23 628 | |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | (319) | (334) | |
| Other Cash Flows/Payments | | - | - | - | - | - | - | - | - | - | - | 449 | 4 942 | 5 391 | 1 294 | 1 354 | |
| Total Cash Payments by Type | | 7 504 | 8 109 | 13 393 | 7 467 | 15 388 | 18 192 | 10 340 | 10 916 | 10 302 | 11 090 | (9 982) | (222 500) | (119 779) | 87 353 | 70 606 | |
| NET INCREASE/(DECREASE) IN CASH HELD | | 20 308 | (901) | 6 384 | 1 478 | (11 621) | 7 313 | (2 997) | (7 273) | 17 514 | (5 241) | 24 696 | 246 690 | 296 350 | 252 520 | 456 825 | |
| Cash/cash equivalents at the monthly year beginning: | | 734 | 21 042 | 20 141 | 26 525 | 28 002 | 16 381 | 23 694 | 20 697 | 13 424 | 30 938 | 25 697 | 50 393 | 734 | 297 083 | 549 603 | |
| Cash/cash equivalents at the monthly year end: | | 21 042 | 20 141 | 26 525 | 28 002 | 16 381 | 23 694 | 20 697 | 13 424 | 30 938 | 25 697 | 50 393 | 297 083 | 297 083 | 549 603 | 1 006 428 | |

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly cash receipts reflect an amount of R 5,8 million and cash payment for the month amounts to R 11.1 million and this resulted in net decrease in cash held amounting to R 5.2 million. With cash and cash equivalent of R30.9 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R25.7 million. This is a supporting table for table C7 – Cashflow Statement.

12. Capital programme performance.

The tables below report on the capital expenditure on new assets, renewal of existing assets, expenditure on repairs and maintenance, depreciation by asset class and expenditure on upgrading of exiting assets.

The actual spent on new assets is R 14.5 million of the budgeted R 19.5 million.

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

| 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 | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 11 354 | 19 515 | 19 515 | 2 870 | 14 516 | 16 263 | 1 746 | 10,7% | 19 515 |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 11 354 | 19 515 | 19 515 | 2 870 | 14 516 | 16 263 | 1 746 | 10,7% | 19 515 |
| Dams and Weirs | | | | | | | | - | | |
| Boreholes | | | | | | | | - | | |
| Reservoirs | | | | | | | | - | | |
| Pump Stations | | | | | | | | - | | |
| Water Treatment Works | | 11 354 | 19 515 | 19 515 | 2 870 | 14 516 | 16 263 | 1 746 | 10,7% | 19 515 |
| Bulk Mains | | | | | | | | - | | |
| Distribution | | | | | | | | - | | |
| Distribution Points | | | | | | | | - | | |
| PRV Stations | | | | | | | | - | | |
| Capital Spares | | | | | | | | - | | |
| Servitudes | | | | | | | | - | | |
| Licences and Rights | | - | - | - | - | - | - | - | | - |
| Water Rights | | | | | | | | - | | |
| Effluent Licenses | | | | | | | | - | | |
| Solid Waste Licenses | | | | | | | | - | | |
| Computer Software and Applications | | | | | | | | - | | |
| Load Settlement Software Applications | | | | | | | | - | | |
| Unspecified | | | | | | | | - | | |
| Total Capital Expenditure on renewal of existing ass | 1 | 11 354 | 19 515 | 19 515 | 2 870 | 14 516 | 16 263 | 1 746 | 10,7% | 19 515 |

NC093 Magareng - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

| 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 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 4 193 | 3 700 | 7 205 | 4 | 3 823 | 5 121 | 1 298 | 25,3% | 7 205 |
| Roads Infrastructure | | - | 300 | 100 | - | 52 | 130 | 78 | 59,7% | 100 |
| Roads | | | | | | | | | | |
| Road Structures | | - | 300 | 100 | - | 52 | 130 | 78 | 59,7% | 100 |
| Road Furniture | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Storm water Infrastructure | | 1 210 | 1 800 | 3 055 | - | 815 | 2 253 | 1 438 | 63,8% | 3 055 |
| Drainage Collection | | | | | | | | | | |
| Storm water Conveyance | | | | | | | | | | |
| Attenuation | | 1 210 | 1 800 | 3 055 | - | 815 | 2 253 | 1 438 | 63,8% | 3 055 |
| Electrical Infrastructure | | 407 | 450 | 1 600 | 0 | 1 289 | 1 073 | (216) | -20,2% | 1 600 |
| LV Networks | | 407 | 450 | 1 600 | 0 | 1 289 | 1 073 | (216) | -20,2% | 1 600 |
| Capital Spares | | | | | | | | | | |
| Water Supply Infrastructure | | 2 469 | 700 | 1 700 | - | 1 233 | 1 110 | (123) | -11,1% | 1 700 |
| Capital Spares | | 2 469 | 700 | 1 700 | - | 1 233 | 1 110 | (123) | -11,1% | 1 700 |
| Sanitation Infrastructure | | 105 | 300 | 600 | - | 298 | 430 | 132 | 30,6% | 600 |
| Pump Station | | - | - | - | - | - | - | - | | - |
| Reticulation | | | | | | | | | | |
| Waste Water Treatment Works | | | | | | | | | | |
| Outfall Sewers | | 105 | 300 | 600 | - | 298 | 430 | 132 | 30,6% | 600 |
| Toilet Facilities | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Solid Waste Infrastructure | | 2 | 150 | 150 | 4 | 135 | 125 | (10) | -7,7% | 150 |
| Landfill Sites | | 2 | 150 | 150 | 4 | 135 | 125 | (10) | -7,7% | 150 |
| Other assets | | 3 | 800 | 500 | - | (28) | 480 | 508 | 105,8% | 500 |
| Operational Buildings | | 3 | 800 | 500 | - | (28) | 480 | 508 | 105,8% | 500 |
| Municipal Offices | | 3 | 800 | 500 | - | (28) | 480 | 508 | 105,8% | 500 |
| Pay/Enquiry Points | | | | | | | | | | |
| Building Plan Offices | | | | | | | | | | |
| Workshops | | | | | | | | | | |
| Transport Assets | | 226 | - | - | - | - | - | - | | - |
| Transport Assets | | 226 | - | - | - | - | - | - | | - |
| Land | | - | - | - | - | - | - | - | | - |
| Land | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | | - |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 1 | 4 422 | 4 500 | 7 705 | 4 | 3 795 | 5 601 | 1 806 | 32,2% | 7 705 |

NC093 Magareng - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

| 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 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 20 621 | 24 250 | 20 748 | 1 729 | 17 290 | 18 107 | 817 | 4,5% | 20 748 |
| Roads Infrastructure | | 10 | 16 635 | 87 | 7 | 72 | 3 934 | 3 861 | 98,2% | 87 |
| Roads | | 10 | 16 557 | 10 | 1 | 8 | 3 869 | 3 861 | 99,8% | 10 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | 77 | 77 | 6 | 64 | 64 | 0 | 0,0% | 77 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 6 493 | 2 771 | 6 493 | 541 | 5 411 | 4 543 | (869) | -19,1% | 6 493 |
| Power Plants | | 6 493 | 2 771 | 6 493 | 541 | 5 411 | 4 543 | (869) | -19,1% | 6 493 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 6 689 | 2 572 | 6 493 | 541 | 5 411 | 4 496 | (915) | -20,3% | 6 493 |
| Dams and Weirs | | 196 | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | 6 493 | 2 572 | 6 493 | 541 | 5 411 | 4 496 | (915) | -20,3% | 6 493 |
| Sanitation Infrastructure | | 7 428 | 1 678 | 7 428 | 619 | 6 190 | 4 849 | (1 342) | -27,7% | 7 428 |
| Pump Station | | 7 428 | 1 678 | 7 428 | 619 | 6 190 | 4 849 | (1 342) | -27,7% | 7 428 |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | 593 | 246 | 20 | 205 | 286 | 81 | 28,4% | 246 |
| Landfill Sites | | - | 593 | 246 | 20 | 205 | 286 | 81 | 28,4% | 246 |
| Community Assets | | 2 024 | 136 | 2 160 | 180 | 1 800 | 1 328 | (472) | -35,6% | 2 160 |
| Community Facilities | | 2 024 | 136 | 2 160 | 180 | 1 800 | 1 328 | (472) | -35,6% | 2 160 |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | 2 024 | - | 2 024 | 169 | 1 687 | 1 214 | (472) | -38,9% | 2 024 |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | 136 | 136 | 11 | 114 | 114 | 0 | 0,0% | 136 |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | 959 | 539 | 45 | 449 | 547 | 98 | 17,9% | 539 |
| Operational Buildings | | - | 959 | 539 | 45 | 449 | 547 | 98 | 17,9% | 539 |
| Municipal Offices | | - | 959 | 539 | 45 | 449 | 547 | 98 | 17,9% | 539 |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | 109 | 109 | 9 | 91 | 91 | 0 | 0,0% | 109 |
| Computer Equipment | | - | 109 | 109 | 9 | 91 | 91 | 0 | 0,0% | 109 |
| Furniture and Office Equipment | | 846 | 117 | 1 700 | 142 | 1 417 | 1 047 | (369) | -35,3% | 1 700 |
| Furniture and Office Equipment | | 846 | 117 | 1 700 | 142 | 1 417 | 1 047 | (369) | -35,3% | 1 700 |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | 51 | 382 | 696 | 58 | 580 | 507 | (73) | -14,5% | 696 |
| Transport Assets | | 51 | 382 | 696 | 58 | 580 | 507 | (73) | -14,5% | 696 |
| Land | | 246 | - | - | - | - | - | - | - | - |
| Land | | 246 | - | - | - | - | - | - | - | - |
| Total Depreciation | 1 | 23 788 | 25 954 | 25 953 | 2 163 | 21 627 | 21 627 | 0 | 0,0% | 25 953 |

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10

| 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 | | | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 12 531 | 35 452 | 47 509 | 4 371 | 32 751 | 36 178 | 3 427 | 9,5% | 47 509 |
| Water Supply Infrastructure | | 12 531 | 35 452 | 47 509 | 4 371 | 32 751 | 36 178 | 3 427 | 9,5% | 47 509 |
| Dams and Weirs | | | | | | | | - | | |
| Boreholes | | - | 20 000 | 20 000 | - | 1 358 | 16 667 | 15 309 | 91,9% | 20 000 |
| Reservoirs | | | | | | | | - | | |
| Pump Stations | | | | | | | | - | | |
| Water Treatment Works | | | | | | | | - | | |
| Bulk Mains | | 12 531 | 12 452 | 22 764 | 2 870 | 26 813 | 15 964 | (10 849) | -68,0% | 22 764 |
| Distribution | | | | | | | | - | | |
| Distribution Points | | | | | | | | - | | |
| PRV Stations | | | | | | | | - | | |
| Capital Spares | | - | 3 000 | 4 745 | 1 501 | 4 580 | 3 547 | (1 033) | -29,1% | 4 745 |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | | - |
| Machinery and Equipment | | - | 290 | - | - | - | 68 | 68 | 100,0% | - |
| Machinery and Equipment | | - | 290 | - | - | - | 68 | 68 | 100,0% | - |
| Transport Assets | | - | - | - | - | - | - | - | | - |
| Total Capital Expenditure on upgrading of existing | 1 | 12 531 | 35 742 | 47 509 | 4 371 | 32 751 | 36 245 | 3 494 | 9,6% | 47 509 |

13. Conclusion

The municipality's MFMA S71 statement content -

as part of the monthly conclusion paragraphs, must advise as part of the MFMA Circular 124: Condition 6.9 reporting –

The mitigating factors:

1. The Municipality is in the process of installing smart prepaid meters in Eskom supplied areas.
2. The Municipality to do roadshows with the support of ward councillors and ward committees to educate communities on the importance of paying municipal services.

The risks associated:

1. The municipality does not collect enough revenue due to Eskom supplied areas, and resistance by consumers in the implementation of credit control and debt collection measures.
2. The municipality might not be able to provide basic services to the communities due to low indigent registration.
3. The going concern whereby the liabilities may be more than the assets.

14. Annexure A: C-schedules

Please note that C Schedules have been attached.

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

15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment Annexure A2 - Monthly



National Treasury
Municipal Debt Relief
 MFMA Circular No. 124
 Municipal Finance Management Act No. 56 of 2003

Select Assessor

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

National Financial Year

Demarcation Code of Municipality being assessed

District

Demarcation Description

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

| Condition | 6.3 + 6.12 | Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption): | |
|---|----------------|---|-------------------------------------|
| 1 | 6.12.2 | - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i> | <input type="text" value="Yes"/> |
| 2 | 6.12.2 | - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? | <input type="text" value="Yes"/> |
| 3 | 6.12.2 | - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity? | <input type="text" value="Yes"/> |
| 4 | 6.3.1 | - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i> | <input type="text" value="No"/> |
| 5 | 6.3.2 6.3.3 | - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? | <input type="text" value="No"/> |
| 6 | 6.3.4 | - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom? | <input type="text" value="No"/> |
| | 6.4 | Compliance with a funded MTREF – <i>(choose from drop down list the MTREF assessed)</i> | <input type="text" value="Select"/> |
| 7 | 6.4.1 | - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx? | <input type="text" value="No"/> |
| 8 | 6.4.1 | - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? | <input type="text" value="Yes"/> |
| 9 | 6.4.1 | - Has the municipality made adequate provision for debt impairment <i>(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)</i> on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? | <input type="text" value="Yes"/> |
| <p><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i></p> | | | |

| | | | | |
|----|---------|--|------------------------|--|
| | | <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i> | | |
| 12 | 6.4.2 | - If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan with the FRP give effect to a funded MTREF over the period of the FRP - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i> | No | The municipality has a FRP but is not submitted to Treasury on a monthly basis. |
| 13 | 6.4.2 | - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?) | No | the municipal financial system does not spread the Eskom tariff as per seasonal trends, its divided by twelve which makes all months the same. |
| 14 | 6.5 | Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF? | Yes | The municipality submitted the cost reflective tariff on GoMuni. |
| 15 | 6.6 | Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that: | | |
| 15 | 6.6.1 | - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity? | No | Consolidated accounts but allocation in terms of said priority not in place yet |
| 16 | 6.6.2 | - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? | No | In some cases indigents are blocked. |
| 17 | 6.6.3 | - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i> | No | In some cases indigents are blocked. |
| 18 | 6.6.4 | - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilo litres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required M1 format</i> | No | No restriction devices |
| 19 | 6.6 | Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6. | | |
| 19 | 6.7 | Maintain a minimum average quarterly collection of property rates and services charges – | | |
| 19 | 6.7.1 | - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i> | Not yet end of quarter | Collection Rate for April 2024 is 30,13% |
| 20 | 6.7.2 | - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following: | | |
| 20 | 6.7.2.1 | * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1. | Yes | Eskom area about 70% of debtors/billing |
| 21 | 6.7.2.2 | * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)? | Yes | |
| 22 | 6.7.2.3 | * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure? | No | |
| 23 | 6.7.3 | - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process? | No | |
| 24 | 6.7.4 | - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter? | No | |
| 25 | 6.7.5 | - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4? | Yes | |
| 26 | 6.8 | Municipality's Completeness of the revenue base – | | |
| 26 | 6.8.1 | - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer? | No | |
| 27 | 6.8.1 | - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i> | Yes | |
| 28 | 6.8.2 | - For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ? | N/a | |
| 29 | 6.9 | Monitor and report on implementation – | | |
| 29 | 6.9.1 | - MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant? | Yes | |
| 30 | 6.9.2 | - If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i> | Yes | |
| 31 | 6.9.3 | - Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive? | Yes | |
| 32 | 6.9.4 | - If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? | No | The municipality has a FRP but is not submitted to Treasury on a monthly basis. |
| 32 | 6.10 | <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i> Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless: | | |

| | | | | |
|---|--------|--|----------------------------------|---|
| 33 | 6.10.1 | - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? | <input type="text" value="Yes"/> | |
| 34 | 6.10.2 | - has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://iuploadportal.treasury.gov.za? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i> | <input type="text" value="Yes"/> | |
| 35 | 6.10.3 | - has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? | <input type="text" value="No"/> | |
| <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i> | | | | |
| 36 | 6.11 | Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? | <input type="text" value="No"/> | |
| <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i> | | | | |
| | 6.12 | For the duration of the Municipal Debt Relief (to ensure proper management of resources): | | |
| 37 | 6.12.1 | - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation? | <input type="text" value="No"/> | The municipality budgeted for the free basic for all services for 1200 indigents. |
| 38 | 6.12.2 | - has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? | <input type="text" value="No"/> | |
| <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i> | | | | |
| 39 | | Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. | <input type="text" value="Yes"/> | The municipality submitted the bank statements on GoMuni. |
| 40 | 6.13 | Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i> | <input type="text" value="No"/> | There is no write off in 2023/24. |
| 41 | 6.14 | 'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? | <input type="text" value="No"/> | not adhering to monthly bulk purchase payment. |
| <i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i> | | | | |

PT: HOD/ NT / MM Name: _____

Signature of HOD/ NT/ MM: _____

Date: _____

****Note – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurator of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.**

15.2 Municipal Debt Relief Performance across the period of debt relief participation

The table below shows the municipality's overall relief compliance across the months of its debt relief participation since the National Treasury debt relief approval effective date of 01 December 2023:

| National Treasury | | Municipal Debt Relief | | MFMA Circular No. 124 | | Municipal Finance Management Act No. 56 of 2003 | | Province | |
|-------------------|---------------|-----------------------|--|-----------------------|--|---|--|----------|--|
| | | | | | | | | NW | |
| Code | District | ode Descripti | | | | | | | |
| NC093 | Frances Baard | Magareng | | | | | | | |

| Monthly Performance Report | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------|------------|-------|--------------------------------------|-----|----|-----|--------------------------------|-----|-----|-----|-----------------------------|-----|-----|---|-----|-----|-----|---|-----|-----|-----|------------------------------|-----|-----|-----|-----------|-----|-----|-----|--------|-----|------------------|-----|-------------------|-----|-----|-----|-----|-----|-----|-----|-----|----------------|----------------|-------------------|----------------|-----|
| Municipal Details | | | Part A | | | | Part B | | | | Part C | | | Part D | | | | Part C | | | | Part E | | | | | | | | Part F | | Month applicable | | | | | | | | | | | | | | | |
| | | | Eskom And Bulk water current account | | | | Compliance with a funded MTREF | | | | FRP/BFP & Tariff Assessment | | | Electricity and water as collection tools | | | | Quarterly collection of property rates and services charges | | | | Maximization of Revenue Base | | | | Oversight | | | | | | | | Compliance Status | | | | | | | | | | | | | |
| Month | Code Descr | Code | C1 | C2 | C3 | C4 | C5 | C6 | C7 | C8 | C9 | C10 | C11 | C12 | C13 | C14 | C15 | C16 | C17 | C18 | C19 | C20 | C21 | C22 | C23 | C24 | C25 | C26 | C27 | C28 | C29 | C30 | C31 | C32 | C33 | C34 | C35 | C36 | C37 | C38 | C39 | C40 | C41 | Score | Compliance Status | | |
| 1.July | Magareng | NC093 | Yes | | | | | | | | | | | No | No | Yes | Yes | Yes | Yes | N/A | N/A | N/A | No | No | Yes | Yes | Yes | Yes | Yes | Yes | No | N/A | No | Yes | Yes | Yes | Yes | No | No | No | No | 2% | Non Compliance | Yes | | | |
| 2.August | Magareng | NC093 | Yes | Yes | No | No | Yes | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | No | N/A | N/A | Yes | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | N/A | N/A | Yes | Yes | Yes | Yes | No | No | No | No | 54% | Non Compliance | Yes |
| 3.September | Magareng | NC093 | Yes | No | No | No | Yes | No | No | No | Yes | Yes | Yes | No | No | Yes | Yes | Yes | Yes | No | N/A | N/A | Yes | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | No | 51% | Non Compliance | Yes | | | |
| 4.October | Magareng | NC093 | Yes | No | No | No | No | No | No | Yes | Yes | Yes | Yes | No | No | Yes | Yes | Yes | Yes | No | N/A | N/A | Yes | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | No | 59% | Non Compliance | Yes | | |
| 5.November | Magareng | NC093 | Yes | Yes | No | No | No | No | No | No | No | No | No | No | No | Yes | Yes | Yes | Yes | No | N/A | N/A | N/A | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | No | 46% | Non Compliance | Yes | | |
| 6.December | Magareng | NC093 | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | No | No | No | No | Yes | Yes | Yes | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | 56% | Non Compliance | Yes | | |
| 8.February | Magareng | NC093 | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | No | No | No | No | Yes | Yes | Yes | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | 49% | Non Compliance | Yes | |
| 9.March | Magareng | NC093 | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | No | No | No | No | Yes | Yes | Yes | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | 49% | Non Compliance | Yes | |
| 10.April | Magareng | NC093 | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | No | No | No | N/A | Yes | Yes | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | 49% | Non Compliance | Yes |
| 11.May | Magareng | NC093 | No | No | No | No | No | No | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | No | No | No | N/A | Yes | Yes | No | No | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | Yes | No | 0% | Non Compliance | Yes |
| 12.June | Magareng | NC093 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 0% | Non Compliance | Yes | | | |

15.3 The Provincial Treasury Debt Relief Compliance Assessment

The Provincial Treasury debt relief compliance certificate and report issued to the municipality.

NOTE: We haven't received the compliance certificate from the province yet

15.5 Monthly –Restriction of Free Basics to Indigent Households



National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

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

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

| Description | Ref | As Per Debt Relief Application | | 2023/2024 - Monthly Monitoring | | | | | | | | | | | | | |
|--|-------|--------------------------------|----------------|--------------------------------|--------------------|--------|--------|--------|---------|---------|---------|---------|---------|---------|-----|-----|-----|
| | | Current Year - 2023/2024 | | 2023/2024 - Monthly Monitoring | | | | | | | | | | | | | |
| | | Baseline | Adopted Budget | Adjusted Budget | Full Year Forecast | M01 | M02 | M03 | M04 | M05 | M06 | M07 | M08 | M09 | M10 | M11 | M12 |
| Indigent Household service targets | 1 | | | | | | | | | | | | | | | | |
| Water: (Include All Indigent households also in Eskom supplied areas) | | | | | | | | | | | | | | | | | |
| Indigent HHs with piped water inside dwelling | | 2 293 944 | 2 293 944 | 2 293 944 | 86 | 6 519 | 12 764 | 13 996 | 17 758 | 17 543 | 22 594 | 24 190 | 24 358 | 29 070 | | | |
| Indigent HHs with piped water inside yard (but not in dwelling) | 2 | | | | | | | | | | | | | | | | |
| Indigent HHs using public tap (at least min service level) | 3 | | | | | | | | | | | | | | | | |
| Indigent HHs with other water supply (at least min service level) | 4 | | | | | | | | | | | | | | | | |
| Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total | 4 | 2 293 944 | 2 293 944 | 2 293 944 | 86 | 6 519 | 12 764 | 13 996 | 17 758 | 17 543 | 22 594 | 24 190 | 24 358 | 29 070 | | | |
| Indigent HHs using public tap (< min service level) | 3 | | | | | | | | | | | | | | | | |
| Indigent HHs with other water supply (< min service level) | 4 | | | | | | | | | | | | | | | | |
| Indigent HHs with No water supply | 4 | | | | | | | | | | | | | | | | |
| Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total | 5 | | | | | | | | | | | | | | | | |
| Total number of registered indigent households | 5 | 2 293 944 | 2 293 944 | 2 293 944 | 86 | 6 519 | 12 764 | 13 996 | 17 758 | 17 543 | 22 594 | 24 190 | 24 358 | 29 070 | | | |
| Status of Water meters: | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs with prepaid Water | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs with conventional metered Water | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs NOT metered currently - Water | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs with NO Water supply - No metering | | | | | | | | | | | | | | | | | |
| Total number of registered indigent households | 10 | | | | | | | | | | | | | | | | |
| Status of unlimited supply of Water: | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs with conventional metered Water, where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs NOT metered currently receiving unlimited supply - Water | | | | | | | | | | | | | | | | | |
| Total number of registered indigent households receiving unlimited supply - Water | | | | | | | | | | | | | | | | | |
| Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HHs billed for consumption above the 6 kilolitres | 11 | | | | | | | | | | | | | | | | |
| Energy: (Include All Indigent households also in Eskom supplied areas) | | | | | | | | | | | | | | | | | |
| Indigent HHs with Electricity (at least min service level) | | 1 200 000 | 1 200 000 | 1 200 000 | 233 | 929 | 1 963 | 2 649 | 2 330 | 2 330 | 2 198 | 2 343 | 2 043 | 2 343 | | | |
| Indigent HHs with Electricity - prepaid (min service level) | | | | | | | | | | | | | | | | | |
| Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total | 5 | 1 200 000 | 1 200 000 | 1 200 000 | 233 | 929 | 1 963 | 2 649 | 2 330 | 2 330 | 2 198 | 2 343 | 2 043 | 2 343 | | | |
| Indigent HHs with Electricity (< min service level) | | | | | | | | | | | | | | | | | |
| Indigent HHs with Electricity - prepaid (< min. service level) | | | | | | | | | | | | | | | | | |
| Indigent HHs with other energy sources | | | | | | | | | | | | | | | | | |
| Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total | 5 | | | | | | | | | | | | | | | | |
| Total number of registered indigent households | 12 | 1 200 000 | 1 200 000 | 1 200 000 | 233 | 929 | 1 963 | 2 649 | 2 330 | 2 330 | 2 198 | 2 343 | 2 043 | 2 343 | | | |
| Status of Electricity meters: | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs with prepaid Electricity | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs with conventional metered Electricity | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs NOT metered currently - Electricity | | | | | | | | | | | | | | | | | |
| Number of indigent HHs with other energy sources - No metering | | | | | | | | | | | | | | | | | |
| Total number of registered indigent households | 12 | | | | | | | | | | | | | | | | |
| Status of unlimited supply of Electricity: | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs with conventional metered Electricity, where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month | | | | | | | | | | | | | | | | | |
| Number of Indigent HHs NOT metered currently receiving unlimited supply - Electricity | | | | | | | | | | | | | | | | | |
| Total number of registered indigent households receiving unlimited supply - Electricity | | | | | | | | | | | | | | | | | |
| Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HHs billed for consumption above the 50 kwh | 13 | | | | | | | | | | | | | | | | |
| Number of ALL Households receiving Free Basic Service (including registered Indigent Households) | 7 | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 2 293 944 | 2 293 944 | 2 293 944 | 86 | 6 519 | 12 764 | 13 996 | 17 758 | 17 543 | 22 594 | 24 190 | 24 358 | 29 070 | | | |
| Electricity/other energy (50kwh per household per month) | | 1 200 000 | 1 200 000 | 1 200 000 | 233 | 929 | 1 963 | 2 649 | 2 330 | 2 330 | 2 198 | 2 343 | 2 043 | 2 343 | | | |
| Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000) | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | | | | | | | | | | | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | | | | | | | | | |
| Cost of Free Basic Services provided to ALL Households in - Informal Settlements (R'000) | | | | | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | | | | | | | | | | | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | | | | | | | | | |
| Total cost of FBS Water and Electricity provided to ALL Households | 8 | | | | | | | | | | | | | | | | |
| Highest level of free service provided per household (ALL Households) | | | | | | | | | | | | | | | | | |
| Property rates (R value threshold) | | | | | | | | | | | | | | | | | |
| Water (kilolitres per household per month) | | 2 293 944 | 2 293 944 | 2 293 944 | 86 | 6 519 | 12 764 | 13 996 | 17 758 | 17 543 | 22 594 | 24 190 | 24 358 | 29 070 | | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | | | | | | | | | |
| Sanitation (Rand per household per month) | | 3 072 252 | 3 072 260 | 3 072 260 | | 18 332 | 34 868 | 36 485 | 48 707 | 48 707 | 65 422 | 68 297 | 70 634 | 82 856 | | | |
| Electricity (kwh per household per month) | | 1 200 000 | 1 200 000 | 1 200 000 | 233 | 929 | 1 963 | 2 649 | 2 330 | 2 330 | 2 198 | 2 343 | 2 043 | 2 343 | | | |
| Refuse (average litres per week) | | 1 758 960 | 1 758 960 | 1 758 960 | | 13 649 | 26 050 | 27 776 | 35 864 | 35 864 | 47 403 | 49 667 | 51 177 | 59 157 | | | |
| Revenue cost of subsidised services provided for ALL Households (R'000) | 9 | | | | | | | | | | | | | | | | |
| Residential Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | 14(a) | | | | | | | | | | | | | | | | |
| PSI Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | 14(b) | | | | | | | | | | | | | | | | |
| Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA | | | | | | | | | | | | | | | | | |
| Water (in excess of 6 kilolitres per indigent household per month) | 15 | 2 293 944 | 2 293 944 | 2 293 944 | 86 | 6 519 | 12 764 | 13 996 | 17 758 | 17 543 | 22 594 | 24 190 | 24 358 | 29 070 | | | |
| Sanitation (in excess of free sanitation service to indigent households) | 16 | 3 072 252 | 3 072 260 | 3 072 260 | | 18 332 | 34 868 | 36 485 | 48 707 | 48 707 | 65 422 | 68 297 | 70 634 | 82 856 | | | |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | 16 | 1 200 000 | 1 200 000 | 1 200 000 | 233 | 929 | 1 963 | 2 649 | 2 330 | 2 330 | 2 198 | 2 343 | 2 043 | 2 343 | | | |
| Refuse (in excess of one removal a week for indigent households) | 16 | 1 758 960 | 1 758 960 | 1 758 960 | | 13 649 | 26 050 | 27 776 | 35 864 | 35 864 | 47 403 | 49 667 | 51 177 | 59 157 | | | |
| Municipal Housing - rental rebates | 6 | | | | | | | | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | | | |
| Total revenue cost of subsidised services provided | | 8 325 156 | 8 325 164 | 8 325 164 | 320 | 39 429 | 75 645 | 80 906 | 104 659 | 104 643 | 137 617 | 144 488 | 148 212 | 173 425 | | | |

15.6 MFMA Circular 124-Condition 6.8 (Completeness of the revenue base)

| Property Rates Reconciliation | | | | | | |
|--------------------------------|-------------------------|--------------------|-------------------|------------------------|------------------------|----------------------|
| Province | NC | | | | | |
| District | Frances Baard District | | | | | |
| Type | LM | | | | | |
| Municipal Name | Magareng | | | | | |
| GV Period | 01/07/2019 - 30/06/2024 | | | | | |
| Financial Year | Select from Drop Down | | | | | |
| Reconciliation Period | Quarter 4 | | | | | |
| Reconciliation Overview | | | | | | |
| High Level Reconciliation | | | | | | |
| Property Categories | # of Properties | | | Market Values | | |
| | GV | MFS | Variance | GV Market Values | MFS Market Values | Variance |
| Residential | 6527 | 6521 | 6 | 521634 500,00 | 519 288 500,00 | 2 346 000,00 |
| Industrial | 15 | 16 | - 1 | 2 096 000,00 | 2 106 000,00 | - 10 000,00 |
| Business and Commercial | 123 | 122 | 1 | 108 496 010,00 | 91296 010,00 | 17 200 000,00 |
| Agricultural | 449 | 447 | 2 | 959 544 000,00 | 938 213 000,00 | 21331000,00 |
| Mining | 0 | 0 | 0 | - | - | - |
| State Owned for Public Purpose | 14 | 18 | - 4 | 103 896 000,00 | 105 333 000,00 | - 1437 000,00 |
| PSI | 78 | 74 | 4 | 20 719 000,00 | 20 027 000,00 | 692 000,00 |
| PBO | 25 | 0 | 25 | 49 530 000,00 | - | 49 530 000,00 |
| Multi Use | 2 | 0 | 2 | 140 000,00 | - | 140 000,00 |
| Vacant | 0 | 0 | 0 | - | - | - |
| POW | 0 | 0 | 0 | - | - | - |
| Municipal | 300 | 0 | 300 | 108 095 400,00 | - | 108 095 400,00 |
| Other | 5 | 0 | 5 | 23 620 000,00 | - | 23 620 000,00 |
| | <u>7538</u> | <u>7198</u> | <u>340</u> | <u>1897 770 910,00</u> | <u>1676 263 510,00</u> | <u>221507 400,00</u> |
| Detailed Reconciliation | | | | | | |
| Property Categories | Monthly Billing | | | Quarterly | | |
| | GV | MFS | Variance | GV | MFS | Variance |
| Residential | 450 337 | 447 113 | 3 225 | 1351011,75 | 1341337,89 | 9673,86 |
| Industrial | 4 351 | 4 372 | - 21 | 13 052,84 | 13 115,13 | - 62,29 |
| Business and Commercial | 225 220 | 164 443 | 60 776 | 675 658,90 | 493 330,47 | 182 328,43 |
| Agricultural | 248 682 | 243 154 | 5 528 | 746 045,46 | 729 460,98 | 16 584,48 |
| Mining | - | - | - | - | - | - |
| State Owned for Public Purpose | 215 671 | 218 654 | - 2 983 | 647 012,34 | 655 961,25 | - 8 948,91 |
| PSI | 3 759 | 3 633 | 126 | 11276,32 | 10 899,60 | 376,72 |
| PBO | 12 837 | - | 12 837 | 38 509,58 | - | 38 509,58 |
| Multi Use | - | - | - | - | - | - |
| Vacant | - | - | - | - | - | - |
| POW | - | - | - | - | - | - |
| Municipal | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Total | <u>R1160 855,73</u> | <u>R1081368,44</u> | <u>R79 487,29</u> | <u>3 482 567,18</u> | <u>3 244 105,32</u> | <u>238 461,86</u> |

Prepared By

K Modise

Date

15-May-24

Contact Details goblo.modise@gmail.com

Signature

Reviewed By

Date

Contact Details

Signature

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

The municipality need to include as part of the MFMA s.71 narrative statement in this part –

- i. Any Eskom Bulk current account invoice(s) due and payable during the month of reporting.
- ii. The municipality's proof of payment of any such Eskom Bulk current account invoice(s) during the month of reporting.
- iii. The municipality's reconciliation statement for electricity aligning to the MFMA S71 mSCOA data strings upload; and
- iv. If the municipality has the water function, the bulk water current account invoice(s) and municipality water reconciliation statement (aligning to the mSCOA data string upload for the period) should similarly be included in this part.

17. Municipal Manager's Quality Certification

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 **April 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Mr. T Thage
Acting Municipal Manager

18. RECOMMENDATIONS

It is recommended that the Mayoral Committee / Mayoral Committee meeting take note of

1. The monthly budget statement for the period ended 30 April 2024.
2. The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out in paragraph 16 above.
3. The following remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt Relief Conditions:
4. As per recommendations above.
 - a. The finance management will ensure that they comply with the budget funding plan.
 - b. The municipality will ensure that credit control is enforced monthly.

The balance of the Eskom bulk account (and / or bulk water account if relevant) and the municipality's reconciliation of these accounts as set-out in paragraph 16.6 above.