

**MAGARENG**



**MUNICIPALITY**

# **MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2024/2025**

## **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 GoMuni portal**

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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 SEPTEMBER 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 SEPTEMBER 2024**

#### **1. Purpose**

To present the 2024/25 monthly budget and performance assessment for the month of September 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 27 May 2024 (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 September 2024.**

##### **3.1 Operating Revenue by Source**

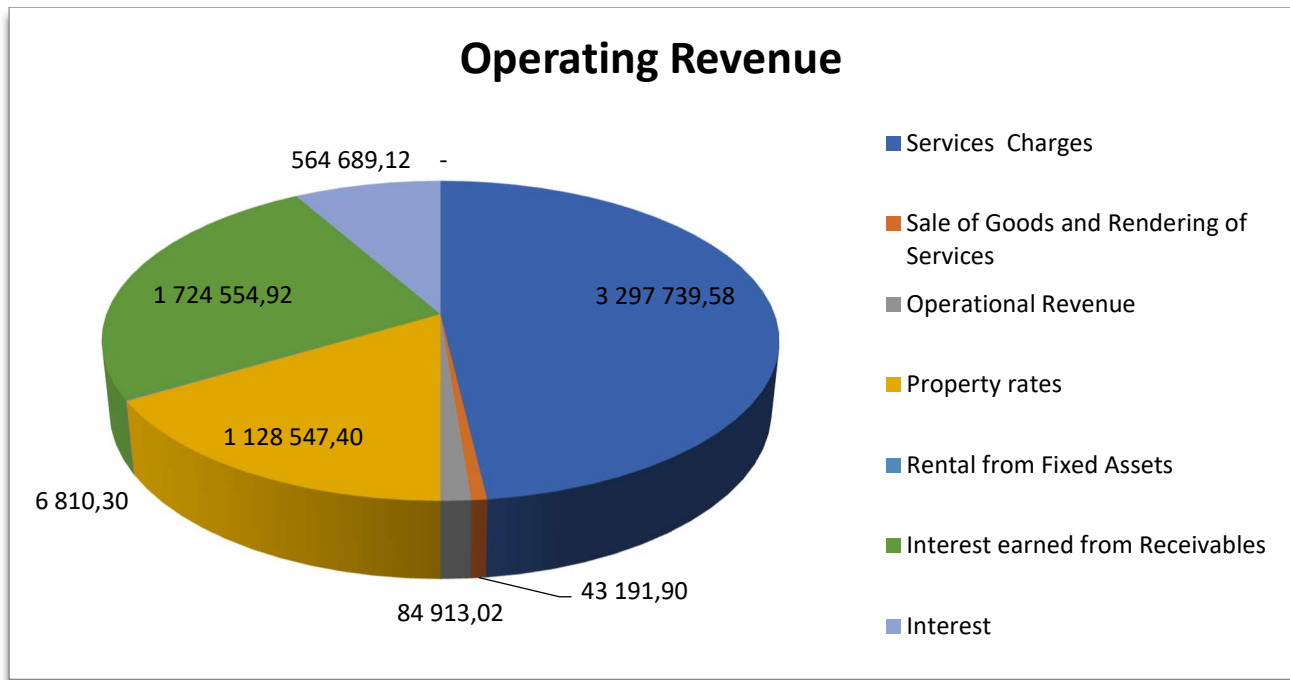
#### ***Highlight of financial performance, Challenges and Risks for the month***

As of 30<sup>th</sup> September 2024, the total operating revenue amounts to R 7.5 million, and the actual year-to-date revenue amounts to R50.9 million, which reflected year to date variance of 26% when compared to the projected budget of R40.4 million. Rental from Fixed Assets and Operational transfers and subsidies are major attributes for variance between the projected revenue and actual year to date revenue.

As per C4 for the reporting month, the municipality received R6.8 thousands from Rental of Fixed Asset. Due to no provision being made for the rental of the stadium in the 2024 budget. Rental of Fixed Asset has year to date actual amounting to R 16.3 thousand which reflected a variance of 2175% when compared to the year to date budget amounting R716. This vote number was also used for your-stadium rental.

As per DoRa payment schedule, the municipality received R599 thousands on Operational Transfers & Subsidies and the actual year to date amounts to R30.9 million which reflected a 70% variance when compared to year-to-date budget that amounts to R 18.2 million. Municipality receives Operational transfer and subsidies as per DoRa payment schedule.

Below is a chart that depicts the income billed from 1<sup>st</sup> -30<sup>th</sup> September 2024:



**Table 1: Income for 1<sup>st</sup> to 30<sup>th</sup> September 2024**

### Operating Revenue Budget

The total original revenue budget excluding capital transfers amounts to R 161.5 million for the 2024/25 financial year. For the period ending 30 September 2024, a total of R 7.5 million has been recognized, the year-to-date actual amounts to R50.9 million which is 70% above the project budget that amounts to R40.4 million.

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September**

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		14 600	18 637	18 637	1 598	4 551	4 659	(108)	-2%	18 637
Service charges - Water		3 264	3 663	3 663	372	1 098	916	182	20%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	762	2 276	2 841	(565)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	566	1 703	1 761	(58)	-3%	7 045
Sale of Goods and Rendering of Services		531	773	773	43	121	193	(72)	-37%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 725	5 031	6 097	(1 067)	-17%	24 389
Interest from Current and Non Current Assets		357	-	-	-	22	-	22	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	2	3	3	0	2	456%	2
Rental from Fixed Assets		6	3	3	7	16	1	16	2175%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	85	103	74	28	38%	298
<b>Non-Exchange Revenue</b>										
Property rates		12 916	14 608	14 608	1 129	3 392	3 652	(260)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	147	(147)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	72 942	600	30 995	18 236	12 759	70%	72 942
Interest		5 986	7 146	7 146	565	1 670	1 787	(117)	-7%	7 146
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		175	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>156 111</b>	<b>161 455</b>	<b>161 455</b>	<b>7 453</b>	<b>50 980</b>	<b>40 364</b>	<b>10 616</b>	<b>26%</b>	<b>161 455</b>

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

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
<b>Revenue</b>													
<b>Exchange Revenue</b>													
Service charges - Electricity	1 269 500	1 683 940	1 597 548	-	-	-	-	-	-	-	-	-	4 550 989
Service charges - Water	368 559	357 669	371 954	-	-	-	-	-	-	-	-	-	1 098 183
Service charges - Waste Water Management	762 276	751 368	762 247	-	-	-	-	-	-	-	-	-	2 275 891
Service charges - Waste management	571 186	566 226	565 990	-	-	-	-	-	-	-	-	-	1 703 402
Sale of Goods and Rendering of Services	47 015	30 624	43 192	-	-	-	-	-	-	-	-	-	120 831
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 617 876	1 688 208	1 724 555	-	-	-	-	-	-	-	-	-	5 030 639
Interest from Current and Non Current Assets	-	21 995	-	-	-	-	-	-	-	-	-	-	21 995
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2 765	-	-	-	-	-	-	-	-	-	2 765
Rental from Fixed Assets	9 475	-	6 810	-	-	-	-	-	-	-	-	-	16 286
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 780	-	84 913	-	-	-	-	-	-	-	-	-	102 693
<b>Non-Exchange Revenue</b>													
Property rates	1 134 794	1 128 547	1 128 547	-	-	-	-	-	-	-	-	-	3 391 888
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	27 084 000	3 311 000	599 500	-	-	-	-	-	-	-	-	-	30 994 500
Interest	548 643	556 326	564 689	-	-	-	-	-	-	-	-	-	1 669 659
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>33 431 105</b>	<b>10 095 904</b>	<b>7 452 711</b>	-	-	-	-	-	-	-	-	-	<b>50 979 721</b>

### 3.2 Operating Expenditure by Type

#### Operating Expenditure

The current year expenditure original budget amounts to R164.9, for the reporting month R13.8 million was spent, and the year-to-date actual amounts R33.1 million which is 20% below the projected expenditure amounting to R41.2 million. Please note that the total expenditure includes non-cash item that amounts to R3.4 million which relates to Depreciation and Debt Impairments.

**Table 2: Expenditure from 1<sup>st</sup> to 30<sup>th</sup> September 2024**

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

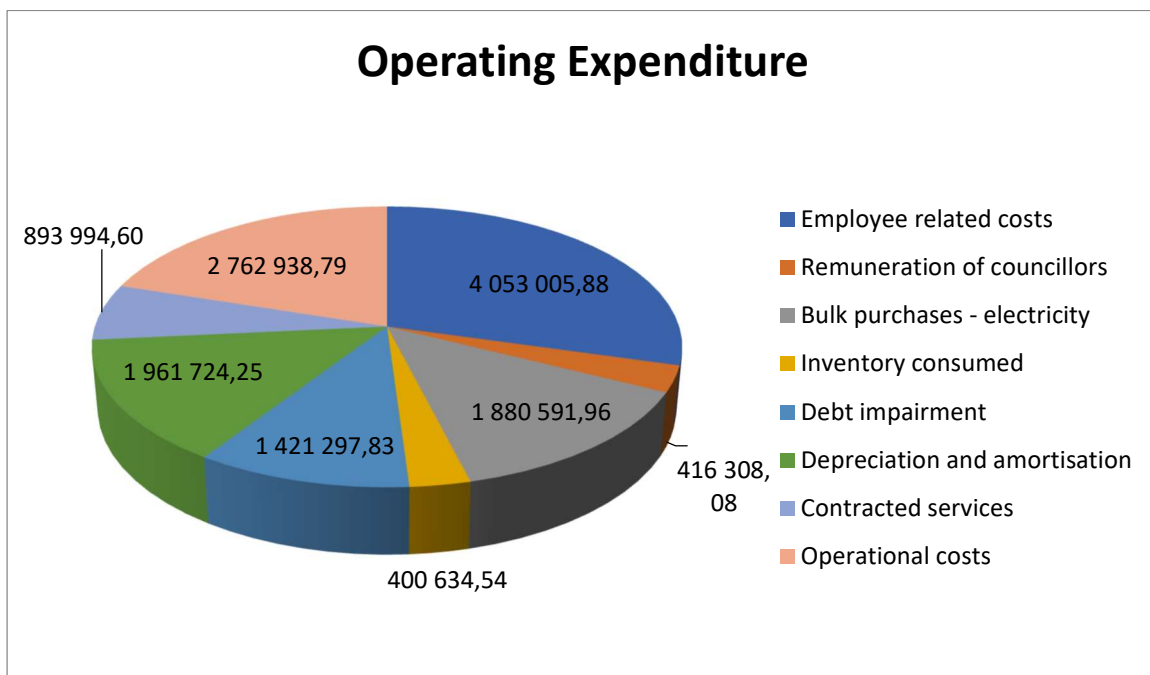
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Expenditure By Type</b>										
Employee related costs		47 180	54 352	54 352	4 053	11 040	13 588	(2 548)	-19%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	1 249	1 397	(148)	-11%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	1 881	1 881	6 250	(4 369)	-70%	25 000
Inventory consumed		11 464	13 333	13 333	401	1 607	3 333	(1 727)	-52%	13 333
Debt impairment		-	17 056	17 056	1 421	4 264	4 264	(0)	0%	17 056
Depreciation and amortisation		18 411	23 541	23 541	1 962	5 885	5 885	0	0%	23 541
Interest		1 958	1 887	1 887	-	-	472	(472)	-100%	1 887
Contracted services		11 473	7 750	7 750	894	2 231	1 938	293	15%	7 750
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		18 548	15 824	15 824	2 763	4 991	3 956	1 035	26%	15 824
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	145	(145)	-100%	579
<b>Total Expenditure</b>		<b>207 820</b>	<b>164 908</b>	<b>164 908</b>	<b>13 790</b>	<b>33 147</b>	<b>41 227</b>	<b>(8 080)</b>	<b>-20%</b>	<b>164 908</b>

**See the below table for details on the operating Expenditure Breakdown.**

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
<b>Expenditure By Type</b>													
Employee related costs	3 329 535	3 657 369	4 053 006	-	-	-	-	-	-	-	-	-	11 039 909
Remuneration of councillors	416 308	416 308	416 308	-	-	-	-	-	-	-	-	-	1 248 924
Bulk purchases - electricity	-	-	1 880 592	-	-	-	-	-	-	-	-	-	1 880 592
Inventory consumed	772 026	433 883	400 635	-	-	-	-	-	-	-	-	-	1 606 544
Debt impairment	1 421 298	1 421 298	1 421 298	-	-	-	-	-	-	-	-	-	4 263 893
Depreciation and amortisation	1 961 724	1 961 724	1 961 724	-	-	-	-	-	-	-	-	-	5 885 173
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	613 530	723 446	893 995	-	-	-	-	-	-	-	-	-	2 230 971
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	849 754	1 378 420	2 762 939	-	-	-	-	-	-	-	-	-	4 991 112
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>9 364 175</b>	<b>9 992 448</b>	<b>13 790 496</b>	-	-	-	-	-	-	-	-	-	<b>33 147 119</b>

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 aligned spending.

**Below is a chart that depicts the Expenditure from 1<sup>st</sup> -30<sup>th</sup> September 2024:**





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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Total Expenditure		207 820	164 908	164 908	13 790	33 147	41 227	(8 080)	-20%	164 908
Surplus/(Deficit)		(51 709)	(3 453)	(3 453)	(6 338)	17 833	(863)	18 696	(0)	(3 453)

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

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Retentions	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>						
<b>Capital</b>						
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	10 311 758,97	13 684 727,47	8 573 272,53	61%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	8 147 493,36	10 063 798,04	9 936 201,96	50%
<b>Sub-Total</b>	<b>42 258 000,00</b>	<b>20 000 000,00</b>	<b>18 459 252,33</b>	<b>23 748 525,51</b>	<b>18 509 474,49</b>	<b>56%</b>

For this financial year, the municipality has budgeted R42.3 million on capital transfers. For the reporting month the municipality received R5 million from Municipal Infrastructure Grant, in terms of Section 19 of Division of Revenue Act 2023.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		(51 709)	(3 453)	(3 453)	(6 338)	17 833	(863)	18 696	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	5 000	20 000	10 565	9 436	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>0</b>	<b>38 805</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>0</b>	<b>38 805</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>0</b>	<b>38 805</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>0</b>	<b>38 805</b>

The deficit before inclusion of capital transfers amounted to R6.3 million and after inclusion of capital transfers deficits amounts to R1.3 million for the reporting month.

### 3.3 Capital Expenditure.

Municipality has spent R10.7 million on capital expenditure for the month ending September 2024 and the actual year to date amounts to R18.5 million which still reflects overspending on capital grants of R 7.9 million when compared to year-to-date budget that amounts to R10.6 million. Please note that this information is what is captured on the municipal financial system (which reflects payment without VAT and retention). This information differs from the grant register and 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 - M03 September**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		36 794	42 258	42 258	10 713	18 459	10 565	7 895	74,7%	42 258
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		827	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		18 900	22 258	22 258	8 238	10 312	5 565	4 747	85,3%	22 258
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		17 067	20 000	20 000	2 475	8 147	5 000	3 147	62,9%	20 000
<b>Total capital expenditure of Transfers and Grants</b>		<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>10 713</b>	<b>18 459</b>	<b>10 565</b>	<b>7 895</b>	<b>74,7%</b>	<b>42 258</b>

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

It can then be noted that a total of R20 million was received to date for capital grants, from the total amount received R23.7 million (VAT Inc) is committed or spent to date which translates 56% average spent on Capital Grants and Transfers to date.

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>						
<b>Capital</b>						
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	10 311 758,97	13 684 727,47	8 573 272,53	61%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	8 147 493,36	10 063 798,04	9 936 201,96	50%
<b>Sub-Total</b>	<b>42 258 000,00</b>	<b>20 000 000,00</b>	<b>18 459 252,33</b>	<b>23 748 525,51</b>	<b>18 509 474,49</b>	<b>56%</b>

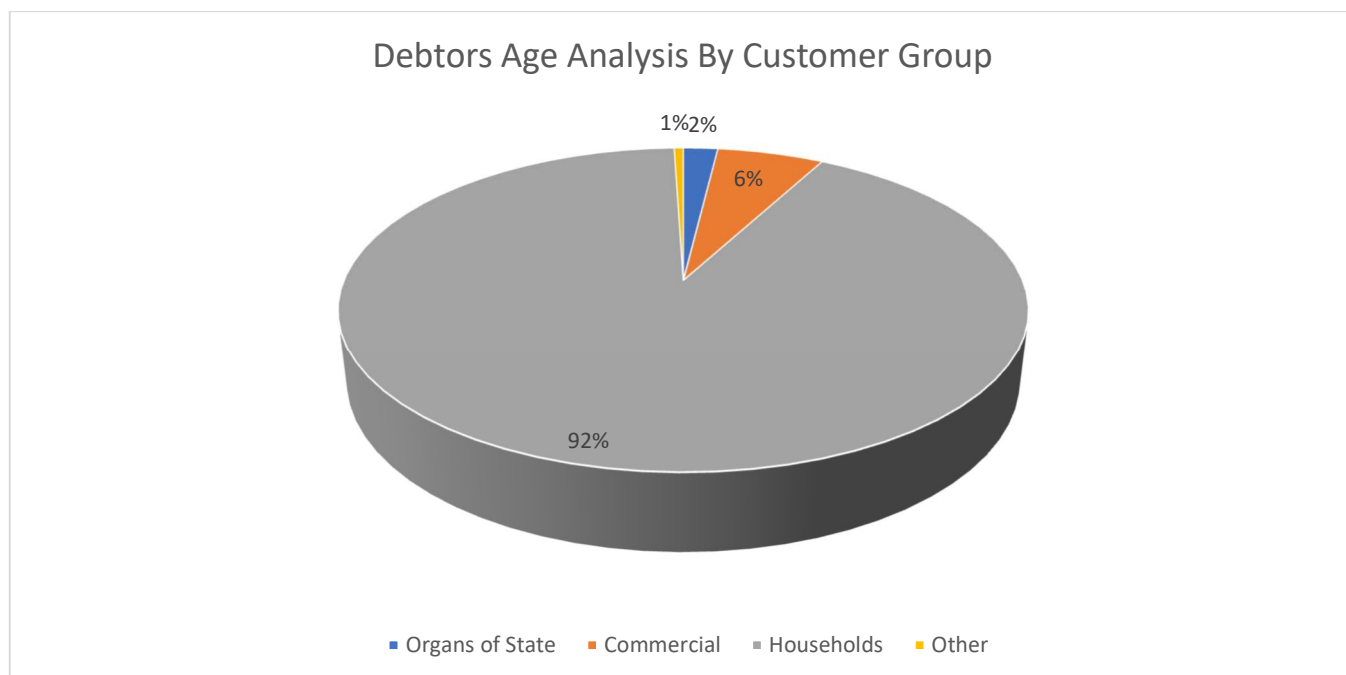
### 1.4 Debtors Ageing

The total debtors book as at end of September 2024 amounts to R 438.9 million, from the total debts R402.1 million is owned by Households, 8 million is owned by Organ of the States, R26.2 million is owned by Commercial and R2.2 million is owned by other.

**NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September**

Description	NT Code	Budget Year 2024/25									Total over 90 days	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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	420	384	371	340	305	370	1 895	67 936	72 021	70 846		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	502	383	215	170	104	116	879	26 524	28 894	27 794		
Receivables from Non-exchange Transactions - Property Rates	1400	1 073	1 007	901	807	799	757	4 397	49 890	59 630	56 650		
Receivables from Exchange Transactions - Waste Water Management	1500	866	856	855	735	714	722	4 520	60 206	69 475	66 898		
Receivables from Exchange Transactions - Waste Management	1600	642	623	616	526	510	512	3 170	41 711	48 309	46 428		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	2 291	2 271	2 244	2 320	2 174	2 153	12 974	130 015	156 443	149 637		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	64	36	45	33	46	42	217	3 650	4 133	3 988		
<b>Total By Income Source</b>	<b>2000</b>	<b>5 858</b>	<b>5 561</b>	<b>5 246</b>	<b>4 933</b>	<b>4 652</b>	<b>4 672</b>	<b>28 052</b>	<b>379 933</b>	<b>438 906</b>	<b>422 241</b>		
<b>August Totals</b>		<b>5 892</b>	<b>5 386</b>	<b>4 970</b>	<b>4 666</b>	<b>4 685</b>	<b>4 735</b>	<b>27 951</b>	<b>375 570</b>	<b>433 855</b>	<b>417 607</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	445	441	336	275	233	202	992	5 519	8 443	7 221		
Commercial	2300	657	458	341	297	280	269	1 499	22 347	26 151	24 694		
Households	2400	4 722	4 633	4 534	4 330	4 104	4 169	25 373	350 208	402 073	388 184		
Other	2500	33	29	35	29	35	32	188	1 859	2 239	2 142		
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 858</b>	<b>5 561</b>	<b>5 246</b>	<b>4 933</b>	<b>4 652</b>	<b>4 672</b>	<b>28 052</b>	<b>379 933</b>	<b>438 906</b>	<b>422 241</b>		

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



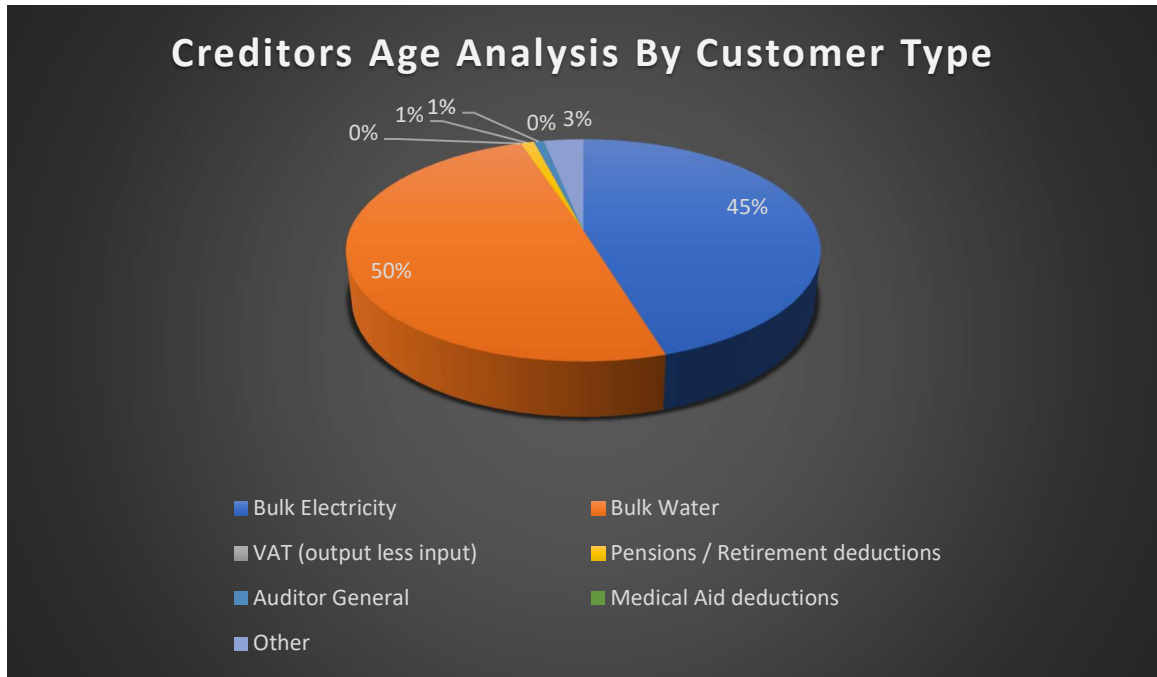
### 1.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R264.9 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R119.9 million and R131.5 million represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2024/25									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			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	6 123	7 182	7 357	8 106	7 365	43 199	40 646	-	-	119 979	
Bulk Water	0200	2 799	2 873	2 533	2 191	2 068	12 406	14 231	92 398	-	131 499	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	821	1 104	924	-	-	-	-	-	-	2 849	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	814	1 188	665	886	1 360	1 068	2 481	-	8 463	
Auditor General	0800	546	356	286	3	261	317	41	323	-	2 133	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	31	-	-	-	-	-	-	31	
<b>Total By Customer Type</b>	<b>1000</b>	<b>10 288</b>	<b>12 330</b>	<b>12 320</b>	<b>10 966</b>	<b>10 581</b>	<b>57 282</b>	<b>55 986</b>	<b>95 201</b>	<b>264 954</b>	<b>-</b>	

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



## 4. Budget performance overview.

### 4.1 Operating revenue by source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	12 916	14 608	14 608	1 129	3 392	3 652	(260)	-7%	14 608
Service charges	31 972	40 709	40 709	3 298	9 628	10 177	(549)	-5%	40 709
Investment revenue	357	-	-	-	22	-	22	#DIV/0!	-
Transfers and subsidies - Operational	76 049	72 942	72 942	600	30 995	18 236	12 759	0	72 942
Other own revenue	34 817	33 197	33 197	2 427	6 943	8 299	(1 356)	-16%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>156 111</b>	<b>161 455</b>	<b>161 455</b>	<b>7 453</b>	<b>50 980</b>	<b>40 364</b>	<b>10 616</b>	<b>26%</b>	<b>161 455</b>

### 4.2 Operating expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
Employee costs	47 180	54 352	54 352	4 053	11 040	13 588	(2 548)	-19%	54 352
Remuneration of Councillors	5 257	5 587	5 587	416	1 249	1 397	(148)	-11%	5 587
Depreciation and amortisation	18 411	23 541	23 541	1 962	5 885	5 885	0	0%	23 541
Interest	1 958	1 887	1 887	-	-	472	(472)	-100%	1 887
Inventory consumed and bulk purchases	38 158	38 333	38 333	2 281	3 487	9 583	(6 096)	-64%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	96 856	41 209	41 209	5 078	11 486	10 302	1 184	11%	41 209
<b>Total Expenditure</b>	<b>207 820</b>	<b>164 908</b>	<b>164 908</b>	<b>13 790</b>	<b>33 147</b>	<b>41 227</b>	<b>(8 080)</b>	<b>-20%</b>	<b>164 908</b>

### 4.3 Capital expenditure.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	51 549	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258
Capital transfers recognised	51 549	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>10 713</b>	<b>18 459</b>	<b>10 565</b>	<b>7 895</b>	<b>75%</b>	<b>42 258</b>

### 4.4 Cash flows.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M03 September

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M03 September									
<b>Cash flows</b>									
Net cash from (used) operating	-	27 912	27 912	(1 706)	39 950	6 978	(32 972)	-473%	314 401
Net cash from (used) investing	-	(42 258)	(42 258)	(10 713)	(18 459)	(10 565)	7 895	-75%	(42 258)
Net cash from (used) financing	-	325	325	(3)	(0)	81	82	100%	325
<b>Cash/cash equivalents at the month/year end</b>	<b>734</b>	<b>(13 952)</b>	<b>(13 952)</b>	<b>10 885</b>	<b>22 597</b>	<b>(3 436)</b>	<b>(26 033)</b>	<b>758%</b>	<b>273 574</b>

#### **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 4 038 568.22

Closing cash balance as per bank statement = R 5 798 854.53

##### **Pillar 2 - Reduction in non-core expenditure**

Overtime -The municipality has reduced the budget for overtime which was approved by council with the 2023/2024 budget from R643.9 thousands to R321 thousands for the approved 2024/2025.

For the month of September, there was no overtime paid and the year-to-date actual remained unchanged from the previous month which amounts to R 203 thousand.

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

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

##### **Pillar 3 - Trade Payables**

Trade payables have decreased compared to the previous month as indicated earlier in the report. August trade payables amounted to R 266.6 million which has decreased by R1.7 million when compared to September creditors that amounts to R264.9 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 September amounts to R319.1 million and the total current assets is R59.6 million, which shows that municipality is not able to meet its obligations with its available cash resources.

##### **Pillar 5 - Collection Rate**

Due to incorrect billing, municipality has incurred -4% collection rates for the month of August 2024 which has improved to 15% in the month of September 2024.

## Pillar 6 - Distribution losses

### Electricity

Total electricity losses as of 30 September 2024 are an average of 44% or R 1.1 million. The norm in terms MFMA Circular 71 is 7% – 10%.

### Water

Total water losses as of 30 September 2024 are an average of 96% or R732 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 2024/25				
	DORA Allocation	Funds Received to date	Spents to date Exc	Unspent Balance	% Spent to date
<b>Grants and Subsidies</b>					
<b>Capital</b>					
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	10 311 758,97	- 311 758,97	46%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	8 147 493,36	1 852 506,64	41%
<b>Sub-Total</b>	<b>42 258 000,00</b>	<b>20 000 000,00</b>	<b>18 459 252,33</b>	<b>1 540 747,67</b>	<b>44%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>42 258 000,00</b>	<b>20 000 000,00</b>	<b>18 459 252,33</b>	<b>1 540 747,67</b>	<b>44%</b>

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is R 42.3 million, from the total allocation the municipality received R 20 million and R18.5 million was spent to date.

## 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 - M03 September

Description	2023/24		Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	12 916	14 608	14 608	1 129	3 392	3 652	(260)	-7%	14 608
Service charges	31 972	40 709	40 709	3 298	9 628	10 177	(549)	-5%	40 709
Investment revenue	357	-	-	-	22	-	22	#DIV/0!	-
Transfers and subsidies - Operational	76 049	72 942	72 942	600	30 995	18 236	12 759	0	72 942
Other own revenue	34 817	33 197	33 197	2 427	6 943	8 299	(1 356)	-16%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>156 111</b>	<b>161 455</b>	<b>161 455</b>	<b>7 453</b>	<b>50 980</b>	<b>40 364</b>	<b>10 616</b>	<b>26%</b>	<b>161 455</b>
Employee costs	47 180	54 352	54 352	4 053	11 040	13 588	(2 548)	-19%	54 352
Remuneration of Councillors	5 257	5 587	5 587	416	1 249	1 397	(148)	-11%	5 587
Depreciation and amortisation	18 411	23 541	23 541	1 962	5 885	5 885	0	0%	23 541
Interest	1 958	1 887	1 887	-	-	472	(472)	-100%	1 887
Inventory consumed and bulk purchases	38 158	38 333	38 333	2 281	3 487	9 583	(6 096)	-64%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	96 856	41 209	41 209	5 078	11 486	10 302	1 184	11%	41 209
<b>Total Expenditure</b>	<b>207 820</b>	<b>164 908</b>	<b>164 908</b>	<b>13 790</b>	<b>33 147</b>	<b>41 227</b>	<b>(8 080)</b>	<b>-20%</b>	<b>164 908</b>
<b>Surplus/(Deficit)</b>	<b>(51 709)</b>	<b>(3 453)</b>	<b>(3 453)</b>	<b>(6 338)</b>	<b>17 833</b>	<b>(863)</b>	<b>18 696</b>	<b>-2166%</b>	<b>(3 453)</b>
Transfers and subsidies - capital (monetary)	50 290	42 258	42 258	5 000	20 000	10 565	9 436	89%	42 258
Transfers and subsidies - capital (in-kind)	4 894	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>290%</b>	<b>38 805</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>290%</b>	<b>38 805</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>10 713</b>	<b>18 459</b>	<b>10 565</b>	<b>7 895</b>	<b>75%</b>	<b>42 258</b>
Capital transfers recognised	51 549	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>10 713</b>	<b>18 459</b>	<b>10 565</b>	<b>7 895</b>	<b>75%</b>	<b>42 258</b>
<b>Financial position</b>									
Total current assets	(53 900)	158 919	158 919	-	59 649	-	-	-	158 919
Total non current assets	480 050	395 757	395 757	-	492 624	-	-	-	395 757
Total current liabilities	414 559	383 573	383 573	-	319 110	-	-	-	383 573
Total non current liabilities	7 995	8 079	8 079	-	7 640	-	-	-	8 079
Community wealth/Equity	210 698	163 025	163 025	-	225 524	-	-	-	163 025
<b>Cash flows</b>									
Net cash from (used) operating	-	27 912	27 912	(1 706)	39 950	6 978	(32 972)	-473%	314 401
Net cash from (used) investing	-	(42 258)	(42 258)	(10 713)	(18 459)	(10 565)	7 895	-75%	(42 258)
Net cash from (used) financing	-	325	325	(3)	(0)	81	82	100%	325
<b>Cash/cash equivalents at the month/year end</b>	<b>734</b>	<b>(13 952)</b>	<b>(13 952)</b>	<b>10 885</b>	<b>22 597</b>	<b>(3 436)</b>	<b>(26 033)</b>	<b>758%</b>	<b>273 574</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5 858	5 561	5 246	4 933	4 652	4 672	28 052	379 933	438 906
<b>Creditors Age Analysis</b>									
Total Creditors	10 288	12 330	12 320	10 966	10 581	57 282	55 986	95 201	264 954

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) - M03 September

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		96 186	91 756	91 756	1 699	35 420	22 939	12 481	54%	91 756
Executive and council		65 798	66 243	66 243	–	27 395	16 561	10 834	65%	66 243
Finance and administration		30 388	25 513	25 513	1 699	8 025	6 378	1 646	26%	25 513
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		1 982	2 206	2 206	700	730	551	179	32%	2 206
Community and social services		1 290	1 321	1 321	608	621	330	290	88%	1 321
Sport and recreation		43	–	–	7	7	–	7	#DIV/0!	–
Public safety		649	884	884	85	103	221	(118)	-54%	884
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		176	450	450	–	–	113	(113)	-100%	450
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		176	450	450	–	–	113	(113)	-100%	450
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		112 952	109 302	109 302	10 054	34 830	27 325	7 505	27%	109 302
Energy sources		19 273	21 682	21 682	1 723	4 924	5 420	(497)	-9%	21 682
Water management		48 508	35 805	35 805	5 970	12 886	8 951	3 935	44%	35 805
Waste water management		34 601	40 008	40 008	1 385	14 102	10 002	4 100	41%	40 008
Waste management		10 569	11 807	11 807	976	2 918	2 952	(33)	-1%	11 807
<i><b>Other</b></i>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	211 295	203 713	203 713	12 453	70 980	50 928	20 051	39%	203 713
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		62 792	65 048	65 048	6 922	16 625	16 262	363	2%	65 302
Executive and council		13 865	13 862	13 862	1 258	3 357	3 466	(109)	-3%	14 160
Finance and administration		48 927	51 185	51 185	5 665	13 268	12 796	471	4%	51 142
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		13 739	14 527	14 527	1 040	2 839	3 632	(793)	-22%	14 655
Community and social services		2 407	2 958	2 958	184	538	739	(202)	-27%	2 958
Sport and recreation		2 913	4 845	4 845	273	710	1 211	(502)	-41%	4 855
Public safety		4 156	3 463	3 463	309	798	866	(68)	-8%	3 581
Housing		4 263	3 261	3 261	273	793	815	(22)	-3%	3 261
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		9 874	8 322	8 322	601	1 608	2 081	(473)	-23%	8 322
Planning and development		5 524	5 951	5 951	450	1 023	1 488	(464)	-31%	5 951
Road transport		4 351	2 371	2 371	151	584	593	(9)	-1%	2 371
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		121 916	77 011	77 011	5 227	12 076	19 253	(7 177)	-37%	76 629
Energy sources		55 632	39 251	39 251	2 731	4 553	9 813	(5 260)	-54%	38 893
Water management		37 377	18 282	18 282	1 054	3 146	4 571	(1 424)	-31%	18 271
Waste water management		19 274	15 818	15 818	1 224	3 738	3 955	(217)	-5%	15 817
Waste management		9 634	3 660	3 660	218	639	915	(276)	-30%	3 648
<i><b>Other</b></i>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	208 321	164 908	164 908	13 790	33 147	41 227	(8 080)	-20%	164 908
<b>Surplus/ (Deficit) for the year</b>		2 974	38 805	38 805	(1 338)	37 833	9 701	28 131	2,89973	38 805

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) - M03 September**

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 01 - Executive & Council	1	65 798	66 243	66 243	-	27 395	16 561	10 834	65,4%	66 243
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		175	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		30 213	25 513	25 513	1 699	8 025	6 378	1 646	25,8%	25 513
Vote 05 - Municipal Infrastructure		113 127	109 752	109 752	10 054	34 830	27 438	7 392	26,9%	109 752
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		1 982	-	-	634	664	-	664	#DIV/0!	-
Vote 08 - Sports, Arts, Parks, Culture		-	2 206	2 206	66	66	551	(486)	-88,1%	2 206
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>211 295</b>	<b>203 713</b>	<b>203 713</b>	<b>12 453</b>	<b>70 980</b>	<b>50 928</b>	<b>20 051</b>	<b>39,4%</b>	<b>203 713</b>
<b>Expenditure by Vote</b>										
Vote 01 - Executive & Council	1	12 757	11 703	11 703	1 182	3 152	2 926	226	7,7%	11 703
Vote 02 - Office Of The Municipal Manager		713	2 159	2 159	75	205	540	(334)	-62,0%	2 159
Vote 03 - Corporate Services		15 144	17 241	17 241	1 515	4 717	4 310	407	9,4%	17 241
Vote 04 - Financial Services		33 854	33 945	33 945	4 150	8 550	8 486	64	0,8%	33 945
Vote 05 - Municipal Infrastructure		129 642	82 382	82 382	5 578	13 076	20 595	(7 520)	-36,5%	82 382
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		8 784	587	587	744	1 994	147	1 847	1258,7%	587
Vote 08 - Sports, Arts, Parks, Culture		-	10 679	10 679	23	51	2 670	(2 618)	-98,1%	10 679
Vote 09 - Planning & Development		6 926	6 213	6 213	524	1 401	1 553	(152)	-9,8%	6 213
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>207 820</b>	<b>164 908</b>	<b>164 908</b>	<b>13 790</b>	<b>33 147</b>	<b>41 227</b>	<b>(8 080)</b>	<b>-19,6%</b>	<b>164 908</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>290,0%</b>	<b>38 805</b>

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 25 % as at end of September 2024.

### **Vote 1 – Executive and Council Administration**

Executive and Council Administration original budget amounts to R11.7 million. For the month of September 2024, R1.2 million has been spent and the actual year to date amounts to R 3.2 million which reflected positive variance of 7% when compared to the projected budget that amounts to R2.9 million.

### **Vote 2 – Municipal Manager**

Municipal Manager original budget amounts to R2.2 million, for the month of September 2024 R 75 thousand has been spent and the actual year to date amounts to R205 thousands. Due unfilled vacant posts in the Municipal Manager office, the municipality has spent 62% less than the projected budget that amounts to R540 thousands for the month ending September 2024.

### **Vote 3 – Corporate Services**

Corporate Services original budget amounts to R17.2 million, for the month of September 2024, R1.5 million has been spent and the actual year to date amounts to R4.7 million which shows that Corporate Services has spent 9% more than the projected budget that amounts to R 4.3 million.

### **Vote 4 – Finance Department**

Finance Department original budget amounts to R33.9 million, for the month of September 2024 R4.2 million has been spent and the actual year to date amounts to R8.6 million which shows that Finance Department has spent 1% more than the projected budget that amounts to R8.5 million.

### **Vote 5 – Municipal Infrastructure**

Municipal Infrastructure original budget amounts to R82.4 million, for the month of September 2024 R5.6 has been spent and the actual year to date amounts to R13.1 million which shows that the municipality has spent 36.5% less than the projected budget that amounts to R20.6 million.

### **Vote 7 – Public Safety & Transport**

Public Safety & Transport original budget amounts to R587 thousands, for the month of September R744 thousands has been spent and the actual year to date amounts to R1.9 million. Due to misclassification of salaries that still needs to be fixed by Payroll, the municipality has spent 1258% more than the projected budget of R147 thousands

### **Vote 9 – Planning & Development**

Planning & Development original budget amounts to R6.2 million, for the month of September R524 thousand has been spent and the actual year to date amounts to R1.4 million which shows that municipality has spent 9.8% less than the projected budget that amounts to R1.6 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) - M03 September

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		14 600	18 637	18 637	1 598	4 551	4 659	(108)	-2%	18 637
Service charges - Water		3 264	3 663	3 663	372	1 098	916	182	20%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	762	2 276	2 841	(565)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	566	1 703	1 761	(58)	-3%	7 045
Sale of Goods and Rendering of Services		531	773	773	43	121	193	(72)	-37%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 725	5 031	6 097	(1 067)	-17%	24 389
Interest from Current and Non Current Assets		357	-	-	-	22	-	22	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	2	3	3	0	2	456%	2
Rental from Fixed Assets		6	3	3	7	16	1	16	2175%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	85	103	74	28	38%	298
<b>Non-Exchange Revenue</b>										
Property rates		12 916	14 608	14 608	1 129	3 392	3 652	(260)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	147	(147)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	72 942	600	30 995	18 236	12 759	70%	72 942
Interest		5 986	7 146	7 146	565	1 670	1 787	(117)	-7%	7 146
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		175	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>156 111</b>	<b>161 455</b>	<b>161 455</b>	<b>7 453</b>	<b>50 980</b>	<b>40 364</b>	<b>10 616</b>	<b>26%</b>	<b>161 455</b>
<b>Expenditure By Type</b>										
Employee related costs		47 180	54 352	54 352	4 053	11 040	13 588	(2 548)	-19%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	1 249	1 397	(148)	-11%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	1 881	1 881	6 250	(4 369)	-70%	25 000
Inventory consumed		11 464	13 333	13 333	401	1 607	3 333	(1 727)	-52%	13 333
Debt impairment		-	17 056	17 056	1 421	4 264	4 264	(0)	0%	17 056
Depreciation and amortisation		18 411	23 541	23 541	1 962	5 885	5 885	0	0%	23 541
Interest		1 958	1 887	1 887	-	-	472	(472)	-100%	1 887
Contracted services		11 473	7 750	7 750	894	2 231	1 938	293	15%	7 750
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		18 548	15 824	15 824	2 763	4 991	3 956	1 035	26%	15 824
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	145	(145)	-100%	579
<b>Total Expenditure</b>		<b>207 820</b>	<b>164 908</b>	<b>164 908</b>	<b>13 790</b>	<b>33 147</b>	<b>41 227</b>	<b>(8 080)</b>	<b>-20%</b>	<b>164 908</b>
<b>Surplus/(Deficit)</b>		<b>(51 709)</b>	<b>(3 453)</b>	<b>(3 453)</b>	<b>(6 338)</b>	<b>17 833</b>	<b>(863)</b>	<b>18 696</b>	<b>(0)</b>	<b>(3 453)</b>
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	5 000	20 000	10 565	9 436	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>0</b>	<b>38 805</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>0</b>	<b>38 805</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>0</b>	<b>38 805</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>3 475</b>	<b>38 805</b>	<b>38 805</b>	<b>(1 338)</b>	<b>37 833</b>	<b>9 701</b>	<b>28 131</b>	<b>0</b>	<b>38 805</b>

## **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 September 2024, the municipality has generated total operating revenue that amounts to R 7.5 million of which R600 thousands from the total operating revenue is for operational grants (Library grant). The year-to-date actual revenue excluding operational grants amounts to R 19.9 million and the year-to-date budget amounts to R22.1 million which reflects a negative variance amounts to R2.2 million excluding operational grants, which shows that the municipality has under billed in September 2024

### **Detailed explanation on revenue by source items.**

#### **Property Rates**

The municipality has billed revenue of R1.1 million in September 2024. However, the actual year-to-date revenue amounts to R 3.4 million which is 7% lower than the budgeted revenue of R3.7 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 1.6 million from Sales of Electricity. However, the year-to-date revenue amounts to R4.6 million, which reflected a negative variance of 2% when compared to year-to-date budget that amounts to R4.7 million for the period under review. The variance in Electricity Revenue is immaterial.

#### **Service charges – water.**

The municipality billed revenue of R372 thousands from Water Services, meanwhile the year-to-date actual amounts to R1.1 million which is 20% more than the year-to-date budget of R 916 thousand for the period under review. Municipality has fixed its water pipes; majority of section has access to water services.

#### **Service charges – sanitation.**

In the month under review, the municipality has generated a revenue of R762 thousand. The year-to-date actual amounts to R2.3 million, which is 20% less than the year-to-date budget of R 2.8 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 R566 thousands and actual year to date amounts to R 1.7 million which is 3% less than year to date budget that amounts to R1.8 million during the period under review. The variance is immaterial.

#### **Rent from fixed assets.**

The municipality generate revenue amounting to R6.8 thousands from fixed assets generated during the month of September 2024. The year-to-date actual amounts to R16.3 thousand and the year-to-date budget amounts to R716 for the month under review, which reflected a variance of 2175%. This variance is caused by renting out sport facility (stadium) using tariff for renting of halls.

#### **Interest earned – from receivables.**

The municipality has generated revenue amounting to R 1.7 million, with the actual year-to-date revenue standing at R 5 million, which is 17% less than the year-to-date budget of R 6.1 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 R0 thousands which is 100% less than the year-to-date budget that amounts to R147 thousands for September 2024.

**Transfers recognised – operational.**

As per DoRa payment schedule municipality has received R600 thousands from Sports & Arts and Culture.

**Other revenue**

The municipality received R84.9 thousands from other revenue for this month, the year-to-date actual amounts to R103 thousands which is 38% less than the projected revenue that amounts to R74 thousands for 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 September 2024, the municipality incurred a total operating expenditure of R13.8 million and the current year-to-date actual shows that the municipality has spent R33.1 million to date, which is 20% less than the projected budget of R41.2 million.

**Employee related costs**

The municipality incurred R 4.1 million on employee related costs and actual year to date amounts to R11 million which reflects a negative variance of 19% that show that the municipality has spent less than the year-to-date budget which amounts to R 13.6 million in the current month. It should be noted that the municipality paid for back paid increments to employees, there was no overtime paid for the reporting month. There are other cost drivers to this variance which 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 1.2 million which reflects a negative variance of 11% when compared to year-to-date budget that amounts to R 1.4 million. The variance in Remuneration of Councillors is immaterial.

**Debt impairment**

The municipality incurred R1.4 million on debt impairment and the actual year to date amounts to R4.3 million which reflects 0% variance when compared to actual year to date budget that amounts R4.3 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 1.9 million which is regarded as non-cash item and actual year to date amounts to R5.9 million which reflects 0% variance when compared to actual year to date budget that amounts to R5.9 million. Journals are being processed based on budgeted Depreciation amount as per 2022/23 Annual Financial Statement.

**Bulk purchases**

The municipality paid R1.9 million to Eskom for the reporting month and the actual year to date amounts to R1.9 million, which reflected a negative variance amounting to R 4.4 million that is 70% less than projected budget that amounts to R6.3 million. This is because municipality cannot honour its payment arrangement made with Eskom as per debt relief conditions, 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. For the reporting month the municipality did not pay Vaalharts, municipality has incurred R 401 thousand on inventory consumed and the year-to-date expenditure amounts to R1.6 million. This reflects a variance of 52% less than the projected budget of R 3.3 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 R894 thousand and the year-to-date actual amounts to R 2.2 million which reflects positive variance of 15% when compared to the actual year to date budget that amounts to R1.9 million. This variance caused municipality is trying to pay its services providers within 30 days after receiving invoice.

**Other expenditure**

This item has incurred expenditure amounting to R2.8 million and the actual year to dates amounts to R4.9 million which reflected positive 26% variance when compared to the year-to-date budget that amounts to R 3.9 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) - M03 September

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		51 549	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258
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 - Itp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	51 549	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258
<b>Total Capital Expenditure</b>		51 549	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		51 549	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258
Energy sources		-	-	-	-	-	-	-	-	-
Water management		34 482	22 258	22 258	8 238	10 312	5 564	4 747	85%	22 258
Waste water management		17 067	20 000	20 000	2 475	8 147	5 000	3 147	63%	20 000
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	51 549	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258
<b>Funded by:</b>										
National Government		36 794	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		14 755	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		51 549	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>	6	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		51 549	42 258	42 258	10 713	18 459	10 565	7 895	75%	42 258

Municipality has spent R10.7 on the capital grants for the reporting month, and the year-to-date actual amounts to R18.5 million which is still 75% above the projected actual budget that amounts to R 10.6 million.



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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		(100 292)	63 861	63 861	4 624	63 861
Trade and other receivables from exchange transactions		(20 998)	32 176	32 176	(14 785)	32 176
Receivables from non-exchange transactions		1 878	16 277	16 277	5 882	16 277
Current portion of non-current receivables						
Inventory		121	(994)	(994)	121	(994)
VAT		67 345	49 413	49 413	65 773	49 413
Other current assets		(1 953)	(1 814)	(1 814)	(1 965)	(1 814)
<b>Total current assets</b>		<b>(53 900)</b>	<b>158 919</b>	<b>158 919</b>	<b>59 649</b>	<b>158 919</b>
<b>Non current assets</b>						
Investments						
Investment property		24 867	23 831	23 831	24 867	23 831
Property, plant and equipment		454 799	371 544	371 544	467 373	371 544
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		13	10	10	13	10
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		0	0	0	0	0
Other non-current assets						
<b>Total non current assets</b>		<b>480 050</b>	<b>395 757</b>	<b>395 757</b>	<b>492 624</b>	<b>395 757</b>
<b>TOTAL ASSETS</b>		<b>426 150</b>	<b>554 676</b>	<b>554 676</b>	<b>552 273</b>	<b>554 676</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	0	0	-	0
Consumer deposits		1 328	1 309	1 309	1 329	1 309
Trade and other payables from exchange transactions		376 613	347 263	347 263	250 446	347 263
Trade and other payables from non-exchange transactions		2 696	3 236	3 236	32 409	3 236
Provision		8 962	7 404	7 404	8 955	7 404
VAT		24 960	24 362	24 362	25 971	24 362
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>414 559</b>	<b>383 573</b>	<b>383 573</b>	<b>319 110</b>	<b>383 573</b>
<b>Non current liabilities</b>						
Financial liabilities		730	794	794	730	794
Provision		7 265	7 285	7 285	6 910	7 285
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>7 995</b>	<b>8 079</b>	<b>8 079</b>	<b>7 640</b>	<b>8 079</b>
<b>TOTAL LIABILITIES</b>		<b>422 553</b>	<b>391 651</b>	<b>391 651</b>	<b>326 749</b>	<b>391 651</b>
<b>NET ASSETS</b>	2	<b>3 596</b>	<b>163 025</b>	<b>163 025</b>	<b>225 524</b>	<b>163 025</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		210 698	163 025	163 025	225 524	163 025
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>210 698</b>	<b>163 025</b>	<b>163 025</b>	<b>225 524</b>	<b>163 025</b>

### 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 September 2024, the municipality recorded total assets of R552.3 million which includes R 59.6 million and R492.6 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 September 2024, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of –R8.9 million, representing about- 2% of the total assets. Looking at the annual budgeted trade and other receivables of R48.4 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 of 30 September 2024, the municipality recorded R 467.4 million for Property Plant and Equipment, which represents 85% 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. These assets determine the municipality's ability to deliver services to communities.

This shows that recorded PPE is R467.4 million which is more than the projected amount of R371.5 million for the financial year ending 2024/25.

### **Total Liabilities**

Variances were noted between the budgeted values of liabilities and the actual recorded at the end of September 2024. As at the end September 2024, the municipality recorded total liabilities of 326.7 million which entails R319.1 million and R7.6 million for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

The current ratio of the municipal's financial position equals to 0.19, which is current assets divided by current liabilities (59 646/ 319 110). 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 to 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 - M03 September

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		–	7 742	7 742	261	1 070	1 936	(866)	-45%	7 742
Service charges		–	21 576	21 576	1 714	5 253	5 394	(141)	-3%	21 576
Other revenue		–	7 128	7 128	1 093	5 544	1 782	3 763	211%	238 939
Transfers and Subsidies - Operational		–	72 942	72 942	600	30 995	18 236	12 759	70%	72 942
Transfers and Subsidies - Capital		–	42 258	42 258	5 000	20 000	10 565	9 436	89%	42 258
Interest		–	–	–	34	86	–	86	#DIV/0!	–
Dividends								–		
<b>Payments</b>										
Suppliers and employees		–	(121 846)	(121 846)	(10 407)	(22 998)	(30 461)	(7 463)	25%	(67 169)
Interest		–	(1 887)	(1 887)	–	–	(472)	(472)	100%	(1 887)
Transfers and Subsidies								–		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	<b>27 912</b>	<b>27 912</b>	<b>(1 706)</b>	<b>39 950</b>	<b>6 978</b>	<b>(32 972)</b>	<b>-473%</b>	<b>314 401</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments								–		
<b>Payments</b>										
Capital assets		–	(42 258)	(42 258)	(10 713)	(18 459)	(10 565)	7 895	-75%	(42 258)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	<b>(42 258)</b>	<b>(42 258)</b>	<b>(10 713)</b>	<b>(18 459)</b>	<b>(10 565)</b>	<b>7 895</b>	<b>-75%</b>	<b>(42 258)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	5	5	(3)	(0)	1	(2)	-130%	5
<b>Payments</b>										
Repayment of borrowing		–	319	319	–	–	80	80	100%	319
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		–	<b>325</b>	<b>325</b>	<b>(3)</b>	<b>(0)</b>	<b>81</b>	<b>82</b>	<b>100%</b>	<b>325</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		–	<b>(14 021)</b>	<b>(14 021)</b>	<b>(12 421)</b>	<b>21 490</b>	<b>(3 505)</b>			<b>272 467</b>
Cash/cash equivalents at beginning:		734	69	69	23 306	1 107	69			1 107
Cash/cash equivalents at month/year end:		734	(13 952)	(13 952)	10 885	22 597	(3 436)			273 574

Table C7 presents details pertaining to cash flow performance. As at end of September 2024, the net cash inflow from operating activities amounts to –R1.7 million, whilst the net cash outflow from investing activities amounts to R 10.7 million that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts -R 3 thousand. The cash and cash equivalent held for September 2024 amounts to –R12.4 million and the net effect of the above cash flows is cash outflow movement of R 10.9 million.

## PART 2: SUPPORTING DOCUMENTATION

### 6. Debtors' Analysis

The outstanding debtors as at 30 September 2024 amounts to R 438.9 million which shows increase of R5.1 million in debtors' book when compared to August 2024 outstanding debtors that amounts to R433.9 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R402.1 million, which incurs interest each month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. Due to incorrect billing, average collection rate is -4% for the month of August 2024 which it was improved to 15% in the reporting month. 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 - M03 September**

Description	NT Code	Budget Year 2024/25										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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	420	384	371	340	305	370	1 895	67 936	72 021	70 846		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	502	383	215	170	104	116	879	26 524	28 894	27 794		
Receivables from Non-ex change Transactions - Property Rates	1400	1 073	1 007	901	807	799	757	4 397	49 890	59 630	56 650		
Receivables from Ex change Transactions - Waste Water Management	1500	866	856	855	735	714	722	4 520	60 206	69 475	66 898		
Receivables from Ex change Transactions - Waste Management	1600	642	623	616	526	510	512	3 170	41 711	48 309	46 428		
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 291	2 271	2 244	2 320	2 174	2 153	12 974	130 015	156 443	149 637		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	64	36	45	33	46	42	217	3 650	4 133	3 988		
<b>Total By Income Source</b>	<b>2000</b>	<b>5 858</b>	<b>5 561</b>	<b>5 246</b>	<b>4 933</b>	<b>4 652</b>	<b>4 672</b>	<b>28 052</b>	<b>379 933</b>	<b>438 906</b>	<b>422 241</b>	<b>-</b>	<b>-</b>
<b>August Totals</b>		<b>5 892</b>	<b>5 386</b>	<b>4 970</b>	<b>4 666</b>	<b>4 685</b>	<b>4 735</b>	<b>27 951</b>	<b>375 570</b>	<b>433 855</b>	<b>417 607</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	445	441	336	275	233	202	992	5 519	8 443	7 221		
Commercial	2300	657	458	341	297	280	269	1 499	22 347	26 151	24 694		
Households	2400	4 722	4 633	4 534	4 330	4 104	4 169	25 373	350 208	402 073	388 184		
Other	2500	33	29	35	29	35	32	188	1 859	2 239	2 142		
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 858</b>	<b>5 561</b>	<b>5 246</b>	<b>4 933</b>	<b>4 652</b>	<b>4 672</b>	<b>28 052</b>	<b>379 933</b>	<b>438 906</b>	<b>422 241</b>	<b>-</b>	<b>-</b>

## 6.1 Top 100 Commercial

ACCOUNT	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BA	CONSOLIDATED BA
1200263	WARRENTON SUPER CHICKEN PTY LTD	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 9 808 651.94	R 9 808 651.94
1015015	S SANRAL	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 2 733 974.56	R 2 891 074.78
1015018	LM ERASMUS BOEDERY GRASBULT	R 6 708.17	R 6 701.46	R 6 695.38	R 6 620.27	R 6 614.19	R 6 608.12	R 6 602.04	R 6 595.96	R 6 589.89	R 847 334.78	R 907 070.26
1002657	A TERWIN	R 8 395.21	R 8 346.48	R 8 300.38	R 7 998.84	R 7 952.77	R 7 906.65	R 7 860.53	R 7 814.42	R 7 768.30	R 464 583.29	R 536 926.87
1200206	GM WESI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 525 252.92	R 525 252.92
1011982	WARRENTON SUPER CHICKEN PTY LTD	R 12 614.19	R 16 391.14	R 12 123.48	R 33 083.38	R 11 031.79	R 14 306.29	R 66 097.82	R 9 744.50	R 8 536.51	R 304 519.56	R 488 448.66
1002463	A SPOORNET	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 416 268.74	R 431 843.60
1016074	THABAZIBU F TRADING	R 7 551.18	R 10 616.39	R 10 749.08	R 8 604.32	R 5 039.62	R 6 048.46	R 5 920.51	R 5 678.84	R 8 972.79	R 337 349.18	R 406 530.37
1012890	LI KGWAPI	R 7 502.28	R 7 509.62	R 7 519.11	R 7 324.65	R 7 334.14	R 7 290.49	R 7 353.09	R 7 309.45	R 7 318.92	R 294 190.88	R 360 652.63
1015849	CM AVENANT	R 4 001.32	R 3 844.37	R 3 963.35	R 3 711.36	R 3 550.79	R 3 402.98	R 3 242.46	R 3 100.85	R 3 030.92	R 311 071.22	R 342 919.62
1012914	CENTENNIAL TRADING CO 114 PTY LTD	R 4 408.49	R 4 421.86	R 4 399.71	R 4 231.65	R 4 209.50	R 4 187.36	R 4 165.20	R 4 143.04	R 4 120.90	R 281 817.86	R 320 105.57
1011755	TRANSKA RESORT	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 283 728.35	R 297 872.48
5002102	BLACK GINGER 489 PTY LTD	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 297 318.98	R 297 318.98
1007879	GD LANDRY	R 3 156.33	R 3 140.70	R 3 125.81	R 3 038.19	R 3 023.26	R 3 008.37	R 2 993.47	R 2 978.58	R 2 963.67	R 251 401.96	R 278 830.34
1002107	HM GELDENHUYS	R 2 916.62	R 2 907.75	R 2 899.29	R 2 768.30	R 2 759.88	R 2 751.42	R 2 742.96	R 2 734.50	R 2 726.05	R 242 884.89	R 268 091.66
1014983	ED COETZEE	R 2 923.26	R 2 908.68	R 2 894.79	R 2 816.78	R 2 802.95	R 2 789.05	R 2 775.15	R 2 761.26	R 2 747.36	R 217 540.34	R 242 959.62
1006345	THUSANANG MARK	R 2 452.96	R 2 441.50	R 2 430.57	R 2 365.23	R 2 354.27	R 2 343.35	R 2 332.42	R 2 321.48	R 2 310.55	R 207 776.52	R 229 128.85
1000868	KJ HAARHOFF	R 3 932.89	R 3 909.09	R 3 886.39	R 3 756.32	R 3 733.65	R 3 710.96	R 3 688.26	R 3 665.57	R 3 642.87	R 193 142.07	R 227 068.07
1006273	NJ MOCHANE	R 3 046.57	R 3 029.32	R 3 012.88	R 2 916.59	R 2 900.14	R 2 883.70	R 2 867.26	R 2 850.82	R 2 834.37	R 186 251.48	R 212 593.13
1006338	SS & VK KOTE	R 2 321.86	R 2 310.86	R 2 300.37	R 2 237.43	R 2 227.00	R 2 216.52	R 2 206.03	R 2 195.53	R 2 185.05	R 190 592.60	R 210 793.25
1006603	E MARAKARELO	R 2 651.42	R 2 637.64	R 2 624.50	R 2 546.71	R 2 533.64	R 2 520.50	R 2 507.37	R 2 494.23	R 2 481.09	R 184 717.77	R 207 714.87
1006085	4720103177 TRANSNET FREIGHT RAIL	R 99 301.00	R 105 718.99	R -	R -	R -	R -	R -	R -	R -	R -	R 205 019.99
1006090	BURNE-A-TOWEL PTY LTD	R 2 096.23	R 2 086.57	R 2 077.67	R 1 985.04	R 1 976.15	R 1 967.27	R 1 958.38	R 1 949.48	R 1 940.61	R 174 816.49	R 192 853.89
1005712	SEEKOEI (LETAMO TAVERN)	R 2 273.51	R 2 262.66	R 2 252.63	R 2 152.65	R 2 142.62	R 2 132.61	R 2 122.58	R 2 112.55	R 2 102.54	R 173 089.89	R 192 644.24
1000192	JF DE BEER	R 3 303.63	R 3 283.27	R 3 263.86	R 3 155.02	R 3 135.57	R 3 116.16	R 3 096.75	R 3 077.34	R 3 057.94	R 158 413.00	R 186 902.54
1002433	JC HUMAN	R 2 568.07	R 2 553.60	R 2 540.11	R 2 421.77	R 2 408.26	R 2 394.78	R 2 381.31	R 2 367.83	R 2 354.35	R 157 319.03	R 179 309.11
1006441	TMS PADISHO	R 1 940.36	R 1 931.22	R 1 922.49	R 1 869.48	R 1 860.77	R 1 852.05	R 1 843.33	R 1 834.61	R 1 825.88	R 158 858.45	R 175 738.64
1005496	R RETSWELELE FUNERALS	R 2 780.53	R 2 764.62	R 2 749.57	R 2 645.14	R 2 630.12	R 2 615.06	R 2 600.01	R 2 584.96	R 2 569.91	R 142 965.54	R 166 905.46
1011696	M MANAGER	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 160 250.85	R 165 295.62
1003418	KOMARIN KAFEE (OLIPHANT GGO)	R 2 335.00	R 2 321.81	R 2 309.24	R 2 238.66	R 2 226.15	R 2 213.57	R 2 201.00	R 2 188.43	R 2 175.86	R 143 918.01	R 164 127.73
1016449	Y.R MATTHYSEN & MOOLMAN	R 3 502.94	R 3 510.54	R 3 529.38	R 4 120.88	R 4 402.83	R 6 079.20	R 4 161.74	R 5 198.41	R 4 087.21	R 123 370.09	R 161 963.22
1001953	J ABRAHIM	R 2 995.14	R 2 935.87	R 2 877.48	R 2 734.43	R 2 676.01	R 2 617.62	R 2 559.24	R 2 500.84	R 2 442.45	R 133 568.95	R 157 908.03
1002438	JC HUMAN	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 157 487.29	R 157 487.29
1002953	B EN M STOOR	R 2 103.03	R 2 092.18	R 2 604.34	R 2 111.23	R 2 569.35	R 2 278.92	R 2 067.92	R 2 053.47	R 2 039.04	R 132 307.93	R 152 227.41
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	R 3 195.34	R 3 174.16	R 3 153.97	R 3 038.90	R 3 018.76	R 2 998.56	R 2 978.37	R 2 958.18	R 2 937.99	R 123 749.52	R 151 203.75
1009234	AP MATSHA	R 1 650.85	R 1 642.98	R 1 635.48	R 1 589.26	R 1 581.78	R 1 574.27	R 1 566.76	R 1 559.25	R 1 551.74	R 136 611.55	R 150 963.92
1002314	PAV BURGER	R 5 100.05	R 5 058.40	R 5 018.70	R 4 927.36	R 4 887.66	R 4 847.96	R 4 808.26	R 4 768.56	R 4 761.70	R 101 134.39	R 145 313.04
1003420	O OLIPHANT (MADISO SENTRA)	R 3 372.80	R 3 348.24	R 3 338.22	R 1 900.32	R 1 877.90	R 1 855.46	R 1 833.04	R 1 810.61	R 1 788.19	R 122 496.32	R 143 621.10
1009433	MW SEEKOEI	R 1 446.25	R 1 440.11	R 1 434.25	R 1 397.35	R 1 391.49	R 1 385.64	R 1 379.78	R 1 373.92	R 1 368.07	R 125 986.62	R 138 603.48
1200221	WARRENTON SLAGHUIS	R -	R -	R -	R 1 354.46	R 1 342.97	R 1 351.59	R 1 360.34	R 1 341.70	R 1 272.19	R 128 095.83	R 136 119.08
1200313	CM AVENANT	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 133 401.23	R 133 401.23
1011977	BLACK GINGER 489 PTY LTD	R 10 883.44	R 10 779.33	R 10 680.08	R 10 123.33	R 10 024.08	R 9 924.83	R 9 825.58	R 9 931.05	R 9 831.80	R 39 756.15	R 131 759.67
1002071	A WELDECHERKOS(DANIELS)	R 1 098.74	R 1 094.60	R 1 090.66	R 1 065.78	R 1 061.83	R 1 057.89	R 1 053.94	R 1 049.99	R 1 046.05	R 114 262.90	R 123 882.38
1002296	M PA VDM BURGER MOTORHAWENS EDMS	R 20 724.61	R 21 027.13	R 19 456.00	R 13 449.24	R 11 066.19	R 11 055.92	R 11 396.36	R 11 784.82	R 919.20	R -	R 120 879.47

ACCOUNT	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BA	CONSOLIDATED BA
1001892	PAV BURGER	R 2 493.42	R 2 472.59	R 2 452.74	R 2 341.39	R 2 321.54	R 2 301.69	R 2 281.84	R 2 261.99	R 2 242.14	R 98 765.86	R 119 935.20
1004131	CE COETZEE	R 1 295.93	R 1 289.68	R 1 283.73	R 1 250.26	R 1 244.37	R 1 238.41	R 1 232.46	R 1 226.50	R 1 220.55	R 100 809.23	R 112 091.12
1003152	PJ MALAN	R 1 121.86	R 1 116.77	R 1 111.91	R 1 084.73	R 1 079.84	R 1 074.99	R 1 070.13	R 1 065.28	R 1 060.43	R 102 166.43	R 111 952.37
1007135	TF DLAMINI (PROK)	R 1 213.13	R 1 206.99	R 1 201.13	R 1 164.23	R 1 158.37	R 1 152.51	R 1 146.66	R 1 140.80	R 1 134.95	R 100 325.09	R 110 843.86
1012635	N LE ROUX	R 1 075.47	R 1 071.33	R 1 067.38	R 1 042.51	R 1 038.56	R 1 034.62	R 1 030.67	R 1 026.71	R 1 022.77	R 100 937.68	R 110 347.70
1001897	BS KGOSIJANG	R 1 349.38	R 1 342.67	R 1 336.59	R 1 261.47	R 1 255.40	R 1 249.32	R 1 243.25	R 1 237.17	R 1 231.09	R 97 903.30	R 109 409.64
1009073	M LESABE	R 1 584.56	R 1 575.77	R 1 567.39	R 1 520.34	R 1 512.00	R 1 503.61	R 1 495.23	R 1 486.85	R 1 478.47	R 94 326.36	R 108 050.58
1007092	NS DIKGETSI	R 1 841.15	R 1 830.15	R 1 819.67	R 1 756.72	R 1 746.29	R 1 735.81	R 1 725.31	R 1 714.82	R 1 704.34	R 88 420.23	R 104 294.49
1006334	DP MANOPOLE	R 1 458.37	R 1 450.28	R 1 442.56	R 1 399.27	R 1 391.53	R 1 383.81	R 1 376.09	R 1 368.37	R 1 360.65	R 91 284.94	R 103 915.87
1002258	TEXAS LODGE	R 3 031.67	R 1 635.53	R 1 635.53	R 710.47	R 710.47	R 710.47	R 710.47	R 710.47	R 710.47	R 92 977.87	R 103 543.42
1012847	M BARGICHO	R 1 914.95	R 1 903.19	R 1 891.95	R 1 826.18	R 1 815.02	R 1 803.79	R 1 792.57	R 1 781.35	R 1 770.12	R 86 349.56	R 102 848.68
1006863	R SPAGEN	R 917.61	R 914.14	R 910.83	R 889.97	R 886.66	R 883.35	R 880.04	R 876.73	R 873.42	R 91 538.47	R 99 571.22
1006078	ILIFU TRADING 240C C	R 732.91	R 730.24	R 727.70	R 711.65	R 709.10	R 706.56	R 704.01	R 701.47	R 698.92	R 92 977.28	R 99 399.84
1002218	MJ MAIJANE & H/A KGATELOPELE	R 1 256.24	R 1 249.76	R 1 243.58	R 1 208.98	R 1 202.76	R 1 196.59	R 1 190.41	R 1 184.24	R 1 178.06	R 87 579.73	R 98 490.35
1006327	J CINDI	R 2 841.98	R 2 813.33	R 2 785.65	R 2 660.88	R 2 633.18	R 2 605.52	R 2 577.83	R 2 550.18	R 2 522.49	R 74 216.27	R 98 207.31
1003187	VILJOEN	R 1 461.47	R 1 453.14	R 1 445.20	R 1 400.66	R 1 392.72	R 1 384.78	R 1 376.84	R 1 368.90	R 1 360.96	R 84 974.69	R 97 619.36
1009392	SON JOHN'S REVELATION CHURCH OF SA	R 1 524.23	R 1 516.23	R 1 507.74	R 1 456.91	R 1 448.40	R 1 440.83	R 1 433.24	R 1 424.74	R 1 417.17	R 83 293.30	R 96 462.79
1008300	M (INDIER SHOP) ABDUL	R 891.69	R 888.22	R 884.91	R 864.05	R 860.74	R 857.43	R 854.12	R 850.81	R 847.50	R 84 903.70	R 92 703.17
1006862	UNCLE SAM'S STORE (PROK)	R 823.37	R 820.70	R 818.15	R 802.10	R 799.56	R 797.01	R 794.47	R 791.92	R 789.37	R 84 739.03	R 91 975.68
1003696	TRANSNET LTD	R 986.39	R 981.90	R 982.26	R 957.37	R 957.77	R 953.48	R 949.20	R 944.91	R 940.63	R 82 473.27	R 91 127.18
1001950	AH EBRAHIM	R 3 226.06	R 3 199.94	R 3 175.04	R 3 032.65	R 3 007.72	R 2 982.82	R 2 957.93	R 2 933.02	R 2 908.12	R 61 608.10	R 89 031.40
1003504	TRANSNET LTD	R 995.26	R 990.65	R 986.24	R 960.81	R 956.38	R 951.98	R 947.59	R 943.19	R 938.79	R 79 894.97	R 88 565.86
1002167	V VAN DEN BERG	R 1 779.53	R 1 768.68	R 1 758.66	R 1 658.67	R 1 648.65	R 1 638.63	R 1 628.60	R 1 618.59	R 1 608.56	R 71 888.49	R 86 997.06
1008299	S AHMED	R 1 153.42	R 1 147.28	R 1 141.42	R 1 104.52	R 1 098.66	R 1 092.80	R 1 086.95	R 1 081.09	R 1 075.23	R 76 538.69	R 86 520.06
1004591	TRANSNET LTD	R 969.31	R 964.81	R 960.53	R 935.64	R 931.39	R 927.10	R 922.82	R 918.53	R 914.24	R 77 008.92	R 85 453.29
1008297	LP MOKITIMI	R 934.30	R 929.91	R 925.71	R 902.18	R 898.01	R 893.82	R 889.63	R 885.44	R 881.25	R 77 236.63	R 85 376.88
1016497	JJ BURGER	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 80 891.32	R 85 332.19
1012602	HM ALI	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 82 052.14	R 85 207.45
1004584	TRANSNET PROPERTY VAT 4720103177	R 938.32	R 933.94	R 929.75	R 905.56	R 901.35	R 897.18	R 893.00	R 888.82	R 884.65	R 73 809.36	R 81 981.93
1015901	ARE SEMELELENG CO-OPERATIVE LTD	R 788.02	R 783.88	R 779.94	R 755.06	R 751.11	R 747.17	R 743.07	R 738.78	R 734.49	R 73 198.67	R 80 027.22
1001899	A STAR CAFE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 79 024.95	R 79 024.95
1002220	VAN ZYL (TCT SPARES) HK	R 995.09	R 990.95	R 987.00	R 962.13	R 958.18	R 954.23	R 950.29	R 946.34	R 942.39	R 70 146.72	R 78 833.32
1016086	V VAN DEN BERG	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 75 392.50	R 78 764.80
1002315	SPAR WARRENTON	R 78 645.68	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 78 645.68
1003068	D BOTHA	R 2 721.06	R 2 891.82	R 2 872.31	R 2 719.09	R 2 699.61	R 2 680.10	R 2 660.60	R 2 641.10	R 2 621.58	R 54 031.35	R 78 538.62
1016262	BIGS ENGINEERING AND SUPPLY	R 1 290.09	R 1 407.28	R 6 124.67	R 1 151.52	R 1 728.05	R 1 998.07	R 2 310.25	R 2 654.03	R 4 167.68	R 55 576.42	R 78 408.06
1001930	PAV BURGER	R 1 320.41	R 1 311.85	R 1 303.69	R 1 311.02	R 1 302.88	R 1 294.72	R 1 286.56	R 1 278.39	R 1 274.99	R 65 554.55	R 77 239.06
1010024	KOPANO BAKERY	R 674.89	R 672.22	R 669.67	R 653.63	R 651.08	R 648.54	R 645.99	R 643.44	R 640.90	R 70 880.70	R 76 781.06
1015924	BV SOKUPHA	R 1 701.57	R 1 690.72	R 1 680.70	R 1 624.68	R 1 610.91	R 1 597.15	R 1 583.37	R 1 569.60	R 1 555.84	R 62 014.26	R 76 628.80
1004167	TRANSNET PROPERTY VAT 4720103177	R 1 470.29	R 1 460.91	R 1 452.28	R 1 361.11	R 1 352.50	R 1 343.87	R 1 335.26	R 1 326.63	R 1 318.00	R 63 042.76	R 75 463.61
1001878	VLEIS PALEIS	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 71 503.96	R 74 367.85
1016243	BONANE ENTERPRIZES (PROK)	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 71 141.14	R 74 246.50
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	R 1 727.53	R 1 716.68	R 1 619.10	R 1 099.31	R 1 893.26	R 2 168.47	R 1 476.51	R 1 748.63	R 1 636.98	R 48 291.18	R 73 269.65
1200229	J CINDI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 72 596.83	R 72 596.83
1013049	T VERMEULEN	R 1 486.63	R 1 476.91	R 1 467.65	R 1 415.68	R 1 406.42	R 1 397.16	R 1 387.89	R 1 378.63	R 1 369.37	R 59 424.81	R 72 211.15
1001891	HUA HUA RON INV (PTY LTD) CLOTHING SH	R 879.95	R 875.81	R 871.86	R 846.99	R 843.04	R 839.09	R 835.15	R 831.20	R 827.26	R 64 406.67	R 72 057.02
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 66 603.87	R 69 210.04
1002435	H KATHRADA	R 1 586.64	R 1 580.58	R 1 575.35	R 1 482.27	R 1 472.35	R 1 464.34	R 1 454.45	R 1 444.23	R 1 444.00	R 55 466.71	R 68 975.92
1004484	TRANSNET LTD	R 886.26	R 881.86	R 877.79	R 837.82	R 833.78	R 829.71	R 825.64	R 821.55	R 817.49	R 60 657.66	R 68 269.56
1006333	EXTRA JABULA STORE (PROK)EG	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 65 059.38	R 67 412.97
1003099	D RANDALL	R 1 658.23	R 1 646.22	R 1 634.77	R 1 567.87	R 1 556.39	R 1 544.94	R 1 533.50	R 1 522.05	R 1 510.60	R 52 449.29	R 66 623.86
1015126	NEOTEL(4800224455)	R 3 351.64	R 3 881.21	R 3 497.45	R 3 738.74	R 3 002.41	R 3 047.02	R 3 633.27	R 4 255.10	R 4 753.82	R 33 428.38	R 66 589.04
1011567	JT MAKAME	R 1 378.72	R 1 364.66	R 1 351.00	R 1 294.13	R 1 280.47	R 1 266.80	R 1 253.13	R 1 239.47	R 1 225.81	R 54 842.05	R 66 496.24
1004485	TRANSNET LTD	R 654.27	R 651.43	R 648.73	R 633.55	R 630.88	R 628.18	R 625.48	R 622.78	R 620.08	R 58 053.33	R 63 768.71
1004161	A TRANSNET PROPERTY VAT 4720103177	R 679.28	R 676.13	R 673.26	R 640.85	R 637.98	R 635.11	R 632.24	R 629.36	R 626.49	R 56 437.16	R 62 267.86
1006331	BONANE ENTERPRIZES (PROK)	R 1 132.11	R 1 124.71	R 1 117.65	R 1 078.02	R 1 071.00	R 1 063.95	R 1 056.89	R 1 049.83	R 1 042.77	R 52 055.32	R 61 792.25

## 6.2 Top 100 households

ACCOUNT	NAME	CURR BAL	30DAYS BA	60DAYS BA	90 DAYS BA	120 DAYS B	150 DAYS B	180 DAYS B	210 DAYS B	240 DAYS B	270 DAYS PL	CONSOLIDAT
1200112	MAGELEVENDZE INV CC	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 918 565,09	R 918 565,09
1006041	SS KOTE	R 4 787,85	R 4 779,94	R 4 817,42	R 4 735,10	R 4 727,87	R 4 720,64	R 4 713,43	R 4 706,20	R 4 698,99	R 736 527,70	R 779 215,14
1000719	MM MOLOI	R 4 701,17	R 4 695,67	R 4 692,09	R 4 485,89	R 4 482,34	R 4 478,76	R 4 475,18	R 4 473,45	R 4 469,87	R 666 580,12	R 707 534,54
5002134	W J HEWITT	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 587 661,54	R 587 661,54
1003573	D.C DYKER	R 3 472,51	R 3 468,16	R 3 464,13	R 3 424,51	R 3 420,50	R 3 416,47	R 3 412,46	R 3 408,47	R 3 404,84	R 438 936,67	R 470 168,72
1001684	MOTSHELE	R 2 886,36	R 2 882,01	R 2 877,98	R 2 838,36	R 2 830,00	R 2 825,86	R 2 814,31	R 2 806,59	R 2 806,59	R 6 263,87	R 439 636,40
1012096	IMC EASBY	R 10 364,35	R 10 292,19	R 10 223,35	R 9 841,97	R 9 773,17	R 9 704,33	R 9 635,49	R 9 566,65	R 9 497,80	R 368 212,33	R 457 111,63
1003911	MJ MALGAS	R 3 252,21	R 2 877,28	R 3 205,70	R 7 427,36	R 5 460,51	R 9 558,19	R 9 363,98	R 3 019,21	R 3 016,05	R 398 412,05	R 450 592,54
1004132	D GEORGE	R 2 352,95	R 2 359,93	R 2 355,99	R 2 331,11	R 2 327,16	R 2 323,22	R 2 319,26	R 2 315,32	R 2 315,32	R 3 484,11	R 418 849,02
1012160	MATOPi GAME ENTERPRISES TRUST	R 9 796,99	R 9 729,89	R 9 665,93	R 9 307,10	R 9 243,18	R 9 179,22	R 9 115,26	R 9 051,29	R 8 987,33	R 347 458,78	R 431 534,97
1200511	OK THETHE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 3 592,14	R 427 706,06
1006176	A TSWELLEPELE COMMUNITY CR(VER	R 2 456,47	R 2 452,72	R 2 449,16	R 2 426,71	R 2 423,15	R 2 419,58	R 2 416,01	R 2 412,45	R 2 408,88	R 405 658,36	R 427 523,49
1001698	GR MARTIN	R 2 444,89	R 2 439,39	R 2 434,15	R 2 403,59	R 2 398,39	R 2 393,15	R 2 395,34	R 2 390,10	R 2 394,10	R 382 465,52	R 404 158,62
1004530	KM MELATO	R 2 860,11	R 2 855,19	R 2 850,51	R 2 823,10	R 2 818,38	R 2 813,70	R 2 813,31	R 2 812,62	R 2 845,29	R 373 189,04	R 398 681,25
1002654	MAGELEVENDZE INV CC	R 6 122,38	R 6 107,72	R 6 109,03	R 5 875,37	R 5 856,32	R 5 850,10	R 6 046,49	R 6 043,35	R 5 828,14	R 344 250,72	R 398 089,62
1015035	G OLIPHANT	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 359 678,23	R 379 124,80
1014723	HC CLOETE	R 8 468,74	R 8 410,90	R 8 355,76	R 8 046,49	R 7 991,31	R 7 936,17	R 7 881,04	R 7 825,90	R 7 770,76	R 303 046,34	R 375 733,41
1003775	LIVAN DER WESTHUIZEN	R 6 834,65	R 2 373,03	R 2 341,57	R 5 496,13	R 3 163,33	R 6 963,63	R 2 335,81	R 2 423,71	R 2 213,80	R 329 093,02	R 363 238,68
5002216	GS GADIPEDI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 4 438,64	R 4 357,31
1015802	AJ JORDAAN	R 7 467,91	R 7 417,01	R 7 368,49	R 7 096,33	R 7 047,77	R 6 999,25	R 6 950,73	R 6 902,20	R 6 853,68	R 269 359,18	R 333 462,55
1001202	E SWANEP OEL	R 2 561,71	R 2 564,56	R 2 567,70	R 2 541,45	R 2 535,36	R 2 538,53	R 2 541,66	R 2 541,12	R 2 540,57	R 303 841,31	R 326 773,97
1002046	I GOLODA	R 3 252,85	R 2 951,37	R 2 984,01	R 3 355,37	R 3 005,35	R 2 961,23	R 2 994,12	R 2 983,88	R 2 977,15	R 296 043,24	R 323 508,57
1016194	A TURNER	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 307 712,98	R 322 610,14
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 13,67	R 320 504,22
1008607	JM KGOROYABOGO	R 2 355,24	R 2 351,50	R 2 347,93	R 2 325,48	R 2 321,91	R 2 318,34	R 2 314,78	R 2 311,22	R 2 307,66	R 292 463,64	R 313 417,70
1012870	S MAHLAOLA	R 1 922,88	R 1 921,15	R 1 919,49	R 1 909,06	R 1 907,41	R 1 905,75	R 1 904,10	R 1 902,44	R 1 900,79	R 290 463,50	R 307 656,57
1001551	JM GRASS	R 2 622,21	R 3 477,89	R 2 885,39	R 3 165,28	R 2 493,50	R 2 727,03	R 1 976,87	R 2 100,38	R 2 829,23	R 283 105,92	R 307 383,70
1004603	I CARELSE	R 2 638,55	R 2 743,86	R 2 690,86	R 2 896,29	R 658,01	R 988,32	R 573,18	R 781,19	R 673,56	R 287 756,67	R 302 400,49
1200523	BG MOKWA	R -	R -	R -	R -	R -	R -	R 1 608,79	R 2 444,66	R 2 437,83	R 293 911,07	R 300 402,35
1004103	K.C MOJANAGA	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 281 114,08	R 292 686,01
1007654	MG KGOSIENG	R 1 948,62	R 1 944,53	R 1 940,63	R 1 916,27	R 1 912,43	R 1 908,53	R 1 904,64	R 1 900,75	R 1 896,86	R 275 118,47	R 292 391,73
1007589	A JAKWA	R 1 947,37	R 1 943,17	R 1 939,16	R 1 914,24	R 1 910,23	R 1 906,22	R 1 902,22	R 1 898,21	R 1 894,21	R 272 575,31	R 289 830,34
1006503	MONTSHABATHO (PROK) OJ	R 1 467,74	R 1 467,13	R 1 466,54	R 1 463,24	R 1 462,68	R 1 462,10	R 1 461,51	R 1 460,93	R 1 460,35	R 270 954,06	R 284 126,28
1011931	IVANCO INV PTY LTD	R 4 729,94	R 4 701,94	R 4 675,23	R 4 527,23	R 4 500,56	R 4 473,85	R 4 447,14	R 4 420,43	R 4 393,71	R 238 866,51	R 279 736,54
1007806	GS MOTLHALE	R 2 012,49	R 2 008,47	R 2 004,63	R 1 980,60	R 1 976,79	R 1 972,95	R 1 969,11	R 1 965,26	R 1 961,42	R 254 086,57	R 271 938,29
1001833	J DIBAKWANE	R 2 084,95	R 2 080,37	R 2 076,01	R 2 050,41	R 2 046,08	R 2 041,73	R 2 037,38	R 2 033,02	R 2 028,67	R 251 375,09	R 269 853,71
1015052	JTF LEEUW	R 3 594,76	R 7 523,72	R 3 754,23	R 5 465,95	R 4 435,59	R 6 377,81	R 2 635,09	R 3 923,84	R 4 255,70	R 223 613,72	R 265 580,41
1016323	M COETZEE	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 244 605,57	R 260 939,67
5002161	KS MOSES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 258 165,11	R 258 165,11
1006379	TM MARUMO	R 1 273,09	R 1 272,68	R 1 272,30	R 1 270,16	R 1 269,75	R 1 269,36	R 1 268,97	R 1 268,59	R 1 268,20	R 245 350,55	R 256 783,65
1011958	PE VAN ROOYEN	R 5 445,75	R 5 408,22	R 5 372,43	R 5 174,09	R 5 138,33	R 5 102,53	R 5 066,74	R 5 030,94	R 4 995,14	R 208 254,51	R 254 988,68
1006262	D MEDUPE	R 1 877,80	R 1 873,77	R 1 869,93	R 1 845,90	R 1 842,09	R 1 838,25	R 1 834,41	R 1 830,57	R 1 826,73	R 233 701,39	R 250 340,84
1003761	FM PETERSEN	R 2 920,37	R 2 634,55	R 2 804,08	R 2 788,13	R 2 728,06	R 2 615,72	R 2 549,12	R 2 536,13	R 3 110,69	R 221 515,25	R 246 202,10
1006254	SD MOCHANE	R 2 018,88	R 2 011,73	R 2 004,91	R 1 964,23	R 1 957,39	R 1 950,56	R 1 943,75	R 1 936,94	R 1 930,13	R 222 480,23	R 240 198,75
1015056	MH HUNT	R 4 109,87	R 3 316,83	R 3 215,58	R 3 112,03	R 3 096,58	R 3 081,11	R 3 065,64	R 3 050,17	R 3 034,70	R 211 077,92	R 240 160,43
5002158	G NEL	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 236 893,63	R 236 893,63
5002159	O P ELIAS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 235 365,87	R 235 365,87
1003898	D.J RAPOO	R 1 182,64	R 1 180,91	R 1 179,25	R 1 168,83	R 1 167,17	R 1 160,89	R 1 165,30	R 1 653,27	R 1 649,25	R 222 599,54	R 234 619,05
1008906	GC KOBOEKOE	R 1 792,72	R 1 788,98	R 1 785,42	R 1 762,96	R 1 759,40	R 1 755,83	R 1 752,26	R 1 748,71	R 1 745,14	R 218 500,20	R 234 391,62

ACCOUNT	NAME	CURR BAL	30DAYS BA	60DAYS BA	90 DAYS BA	120 DAYS B	150 DAYS B	180 DAYS B	210 DAYS B	240 DAYS B	270 DAYS PL	CONSOLIDAT
1200368	LP SAKU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 232 650,92	R 232 650,92
1009184	NM MAHAPA	R 1 788,38	R 1 784,35	R 1 780,52	R 1 756,48	R 1 752,67	R 1 748,83	R 1 744,99	R 1 741,16	R 1 737,32	R 216 068,69	R 231 903,39
1009668	MJ MATLE	R 1 700,33	R 1 697,90	R 1 695,58	R 1 681,45	R 1 679,13	R 1 676,80	R 1 674,49	R 1 672,18	R 1 669,87	R 207 600,24	R 222 747,97
1000886	ML VAN WYK	R 1 518,72	R 1 516,98	R 1 515,33	R 1 504,90	R 1 504,90	R 1 504,90	R 1 504,90	R 1 504,90	R 1 504,90	R 1 504,90	R 222 639,24
1002959	JA VAN NIEKERK	R 1 355,51	R 1 353,78	R 1 357,69	R 1 352,84	R 1 356,74	R 1 360,65	R 1 378,93	R 1 377,28	R 1 375,62	R 209 546,02	R 221 815,06
1005708	AAP VAN WYK	R 1 919,34	R 1 915,00	R 1 910,97	R 1 871,35	R 1 867,33	R 1 863,31	R 1 859,29	R 1 855,27	R 1 851,26	R 202 074,31	R 218 987,43
1200515	T KHANYEZA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 1 902,63	R 212 571,72
1200247	M SETLHODI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 216 725,28
1002678	CAD HEESE	R 1 577,28	R 1 572,25	R 1 567,46	R 1 540,57	R 1 535,75	R 1 530,95	R 1 526,16	R 1 521,36	R 1 516,57	R 200 886,08	R 214 774,43
1007667	SB MOEKETSI	R 1 532,93	R 1 528,85	R 1 524,96	R 1 500,59	R 1 496,74	R 1 492,85	R 1 488,95	R 1 485,07	R 1 481,17	R 200 942,72	R 214 474,83
1001939	PAVD BURGER	R 979,31	R 979,31	R 979,31	R 979,31	R 979,31	R 979,31	R 979,31	R 979,31	R 979,31	R 205 502,19	R 214 315,98
1012871	S MAHLAOLA	R 1 729,00	R 1 723,74	R 1 718,73	R 1 689,40	R 1 684,42	R 1 695,17	R 1 690,16	R 1 685,13	R 1 680,12	R 198 981,79	R 214 277,66
1002915	EC FOURIE	R 7 817,71	R 3 769,22	R 4 240,79	R 5 249,26	R 3 030,76	R 2 062,18	R -	R -	R -	R 187 184,38	R 213 354,30
1010015	F LOTSHE	R 1 611,01	R 1 608,56	R 1 606,25	R 1 592,11	R 1 589,80	R 1 587,48	R 1 585,17	R 1 582,85	R 1 580,53	R 198 677,00	R 213 020,76
1012787	LTK MOKOROANE	R 1 690,37	R 1 686,89	R 1 683,31	R 1 654,69	R 1 652,81	R 1 649,38	R 1 645,80	R 1 642,21	R 1 638,78	R 193 418,41	R 208 362,65
1009487	KG DIPHATSE	R 1 606,08	R 1 602,00	R 1 598,11	R 1 573,73	R 1 569,89	R 1 566,00	R 1 562,10	R 1 558,22	R 1 554,32	R 194 041,28	R 208 231,73
1006649	KL SMOUS	R 1 642,54	R 1 637,59	R 1 632,86	R 1 603,89	R 1 599,19	R 1 594,46	R 1 589,74	R 1 585,03	R 1 580,31	R 193 202,15	R 207 667,76
1009220	N TYIWA	R 1 619,00	R 1 614,91	R 1 611,01	R 1 586,65	R 1 582,81	R 1 578,92	R 1 575,02	R 1 571,14	R 1 567,24	R 191 666,03	R 205 972,73
1007365	C KHUPISO	R 1 457,71	R 1 453,97	R 1 450,41	R 1 427,95	R 1 424,39	R 1 420,82	R 1 417,25	R 1 413,70	R 1 410,13	R 192 191,93	R 205 068,26
1200228	MA PHETLHU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 204 789,36	R 204 789,36
1007554	MOCUMI T2086/1997	R 1 507,71	R 1 502,76	R 1 498,03	R 1 469,04	R 1 464,36	R 1 459,63	R 1 454,91	R 1 450,19	R 1 445,48	R 191 024,70	R 204 276,81
1007749	M RATIKOANE	R 1 509,70	R 1 505,60	R 1 501,71	R 1 477,34	R 1 473,51	R 1 469,61	R 1 465,71	R 1 461,83	R 1 457,93	R 190 230,97	R 203 553,91
1011661	DL SEETELO	R 1 055,84	R 1 055,30	R 1 054,79	R 1 051,58	R 1 051,08	R 1 050,57	R 1 050,06	R 1 049,55	R 1 049,04	R 193 377,63	R 202 845,44
1200279	JJ TERBLANCHE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 200 276,85	R 200 276,85
1002419	M LERATONG CASH & CARRY M	R 1 674,41	R 1 667,54	R 1 667,48	R 1 638,81	R 1 632,27	R 1 631,79	R 1 631,98	R 1 637,58	R 1 631,01	R 184 753,01	R 199 565,88
1015944	CHS VENTER	R 1 799,54	R 1 795,18	R 1 791,17	R 1 751,53	R 1 747,53	R 1 743,51	R 4 351,37	R 1 735,47	R 1 731,45	R 178 405,16	R 196 851,91
1200340	RM OLIPHANT (PROK)	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 196 690,30	R 196 690,30
1008024	PK MOTSEOKAE	R 1 385,66	R 1 381,65	R 1 377,80	R 1 353,77	R 1 349,96	R 1 346,11	R 1 342,28	R 1 338,43	R 1 334,60	R 184 179,75	R 196 390,01
1006811	LM DLAMINI	R 1 517,32	R 1 512,88	R 1 508,65	R 1 482,48	R 1 478,26	R 1 474,03	R 1 469,81	R 1 465,58	R 1 461,36	R 180 462,27	R 193 832,64
1005778	JP VAN STADEN	R 2 096,05	R 2 086,48	R 2 077,34	R 2 023,62	R 2 014,51	R 2 005,39	R 1 996,25	R 1 987,12	R 1 978,00	R 174 243,74	R 192 508,50
1016608	AJP WILLERS	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 180 900,92	R 191 483,03
1002734	WF BERGH	R 893,61	R 893,61	R 893,61	R 893,61	R 893,61	R 893,61	R 893,61	R 893,61	R 893,61	R 181 282,21	R 189 324,70
1003225	S SMITH	R 785,27	R 785,27	R 785,27	R 785,27	R 785,27	R 785,27	R 785,27	R 785,27	R 785,27	R 182 063,15	R 189 130,58
1200349	IJ WYLBACH	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 188 109,57	R 188 109,57
1006426	MM CINDI	R 1 231,58	R 1 227,84	R 1 224,27	R 1 201,81	R 1 198,25	R 1 194,68	R 1 191,12	R 1 187,56	R 1 183,99	R 174 962,31	R 185 803,41
5002357	SF MOHAMED	R -	R -	R -	R -	R -	R -	R -	R -	R 964,56	R 964,56	R 183 226,93
1006152	GS NIEUWOUDT	R 1 386,01	R 1 380,69	R 1 375,74	R 1 499,03	R 1 494,11	R 1 489,16	R 1 484,22	R 1 479,27	R 1 474,32	R 171 659,76	R 184 722,31
1008027	J NDUKILE	R 1 378,56	R 1 374,41	R 1 370,46	R 1 345,87	R 1 341,89	R 1 337,93	R 1 333,98	R 1 330,04	R 1 326,09	R 172 059,75	R 184 198,98
1006736	HO KGADIETE	R 1 337,05	R 1 332,89	R 1 328,95	R 1 304,35	R 1 300,37	R 1 296,42	R 1 292,46	R 1 288,53	R 1 284,57	R 171 108,48	R 182 874,07
1007434	SE MOTSHABI	R 1 269,33	R 1 265,24	R 1 261,34	R 1 236,98	R 1 233,14	R 1 229,25	R 1 225,35	R 1 221,46	R 1 217,57	R 171 551,93	R 182 711,59
1008306	M M MOEKETSI	R 1 418,80	R 1 414,71	R 1 410,81	R 1 386,44	R 1 382,61	R 1 378,71	R 1 374,82	R 1 370,93	R 1 367,04	R 169 963,91	R 182 468,78
1003689	J KUBOEKAE	R 1 596,87	R 1 592,18	R 1 592,34	R 1 566,16	R 1 561,67	R 1 557,05	R 1 573,76	R 1 552,75	R 1 552,90	R 166 812,33	R 180 958,01
1007443	M IKANENG	R 1 343,59	R 1 338,98	R 1 334,59	R 1 307,52	R 1 303,09	R 1 298,70	R 1 294,31	R 1 289,93	R 1 285,53	R 168 648,71	R 180 444,95
1006443	MG NNELANG	R 1 413,51	R 1 409,42	R 1 405,52	R 1 381,16	R 1 377,32	R 1 373,44	R 1 369,53	R 1 365,64	R 1 361,75	R 167 973,36	R 180 430,65
1011983	LJ JANSE VAN VUUREN	R 3 653,82	R 3 629,29	R 3 605,88	R 3 476,19	R 3 452,82	R 3 429,42	R 3 406,01	R 3 382,60	R 3 359,20	R 148 788,26	R 180 183,49
1008972	MM BOPAPIE	R 1 303,09	R 1 299,01	R 1 295,12	R 1 270,75	R 1 266,90	R 1 263,01	R 1 259,11	R 1 255,23	R 1 251,33	R 167 195,01	R 178 658,56
5002467	TM TSEHEBE	R -	R -	R -	R -	R -	R -	R 2 123,21	R 2 074,37	R 4 647,38	R 169 599,07	R 178 444,03
1200239	CG MOHETA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 178 251,44	R 178 251,44
1003334	TB BODIGELO	R 2 286,64	R 1 916,39	R 2 015,54	R 2 333,13	R 3 342,71	R 2 105,04	R 1 793,50	R 1 772,16	R 1 679,17	R 158 444,07	R 177 688,35
1007751	ME MOSIENYANE	R 1 399,10	R 1 395,01	R 1 391,11	R 1 366,74	R 1 362,91	R 1 359,01	R 1 355,12	R 1 351,23	R 1 347,34	R 164 692,47	R 177 020,04
1007462	PE WOLF	R 1 290,91	R 1 286,47	R 1 282,25	R 1 256,08	R 1 251,86	R 1 247,62	R 1 243,40	R 1 239,18	R 1 234,95	R 165 187,74	R 176 520,46



### 6.3 Top 100 Organs of the State

ACCOUNT	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS B	150 DAYS B	180 DAYS B	210 DAYS B	240 DAYS B	270 DAYS PLUS	CONSOLIDATE
1014691	NATIONAL GOVERNMENT OF RSA	R 91 764.89	R 91 140.22	R 90 544.71	R 87 204.21	R 86 608.70	R 86 013.20	R 85 417.69	R 84 822.19	R 84 226.68	R 3 279 725.51	R 4 067 468.00
1014741	LAERSKOOL HARTSVALLEI	R 23 451.03	R 23 291.39	R 23 139.20	R 22 285.52	R 22 133.33	R 21 981.15	R 21 828.97	R 21 676.78	R 21 524.60	R 838 152.10	R 1 039 464.07
1004764	NATIONAL GOVERNMENT OF RSA	R 45 898.68	R 45 435.96	R 44 994.85	R 42 520.37	R 42 079.29	R 41 638.18	R 41 516.67	R 41 435.84	R -	R -	R 315 519.84
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 281 828.29	R 296 807.44
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 233 212.55	R 246 757.73
1000041	PRIVATE HOSPITAAL - WARRENTON T	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 231 647.04	R 243 030.33
1012112	NATIONAL GOVERNMENT OF RSA	R 4 743.69	R 4 711.94	R 4 681.65	R 4 513.90	R 4 483.57	R 4 453.28	R 4 422.99	R 4 392.70	R 4 362.41	R 197 445.18	R 238 211.31
1004763	WARRENTON COMBINED SCHOOL	R 16 360.59	R 20 110.53	R 14 703.12	R 16 179.40	R 14 136.92	R 13 136.81	R 12 681.62	R 11 953.45	R 18 083.82	R 66 847.40	R 204 193.66
1006107	WARRENTON HOSPITAAL	R 45 936.00	R 50 414.45	R 51 887.40	R 41 178.11	R 5 437.56	R -	R -	R -	R -	R -	R 194 853.52
1006529	TLHATLOGANG PRIM SCHOOL/	R 5 040.41	R 5 005.50	R 4 972.22	R 4 762.31	R 4 729.03	R 4 695.75	R 4 662.48	R 4 629.19	R 4 605.89	R 132 091.48	R 175 454.26
1000839	HOERSKOOL	R 8 241.49	R 8 176.06	R 8 114.03	R 7 685.88	R 7 623.84	R 7 561.79	R 7 499.75	R 7 437.71	R 7 375.67	R 86 239.02	R 155 955.24
1008271	ROLIHLAHLA PRIMARY SCHOOL	R 4 163.21	R 4 134.27	R 4 138.31	R 3 964.29	R 3 936.70	R 3 943.33	R 3 915.75	R 3 888.16	R 3 860.58	R 104 500.05	R 140 444.65
1000841	PROVINCIAL GOVERNMENT OF THE N	R 29 151.68	R 28 850.91	R 28 564.19	R 26 985.87	R 24 158.92	R -	R -	R -	R -	R -	R 137 711.57
1000836	PROVINCIAL GOVERNMENT OF THE N	R 41 547.59	R 41 372.50	R 16 478.65	R -	R -	R -	R -	R -	R -	R -	R 99 398.74
1012418	SJIBBOLET TRUST	R 1 651.65	R 1 641.26	R 1 631.34	R 1 576.43	R 1 566.52	R 1 556.60	R 1 546.69	R 1 536.78	R 1 526.86	R 79 955.67	R 94 189.80
1012801	PUBLIC WORKS	R 1 218.69	R 1 212.32	R 1 208.42	R 1 156.76	R 1 150.84	R 1 144.90	R 1 138.98	R 1 133.06	R 1 127.12	R 74 573.71	R 85 064.80
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 79 092.11	R 83 685.62
1012802	DEPT WELSYN	R 26 947.89	R 27 219.54	R 15 216.52	R -	R -	R -	R -	R -	R -	R -	R 69 383.95
1012301	DEPARTMENT OF LAND AFFAIRS	R 1 098.58	R 1 091.66	R 1 085.05	R 1 048.44	R 1 041.83	R 1 035.22	R 1 028.61	R 1 022.00	R 1 015.39	R 54 553.65	R 64 020.43
1011962	DEPARTMENT OF LAND AFFAIRS	R 1 089.21	R 1 082.28	R 1 075.67	R 1 039.06	R 1 032.45	R 1 025.84	R 1 019.23	R 1 012.63	R 1 006.02	R 52 263.71	R 61 646.10
1011959	DEPARTMENT OF LAND AFFAIRS	R 709.48	R 705.15	R 701.02	R 678.14	R 674.01	R 669.88	R 665.75	R 661.62	R 657.49	R 37 855.49	R 43 978.03
1000835	LAERSKOOL WARRENTON	R 12 743.34	R 24 721.12	R -	R -	R -	R -	R -	R -	R -	R -	R 37 464.46
1012215	ANMAR TRUST	R 696.84	R 692.23	R 687.82	R 663.38	R 659.01	R 654.60	R 650.20	R 645.79	R 641.39	R 30 000.70	R 35 991.96
1012270	JH NELSON	R 781.42	R 775.94	R 770.71	R 741.68	R 736.49	R 731.26	R 726.03	R 720.80	R 715.56	R 27 077.69	R 33 777.58
1000840	HOERSKOOL SPORTVELDE	R 1 288.98	R 1 580.24	R 1 268.99	R 1 086.13	R 1 152.20	R 1 123.22	R 1 128.18	R 1 129.81	R 1 093.67	R 17 931.37	R 28 782.79
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 26 734.75	R 28 067.38
1000842	PROVINCIAL GOVERNMENT OF THE N	R 9 866.00	R 9 798.75	R 6 328.95	R -	R -	R -	R -	R -	R -	R -	R 25 993.70
1015123	STREEKSVERTEENWOORDIGER	R 13 177.58	R 11 588.99	R -	R -	R -	R -	R -	R -	R -	R -	R 24 766.57
1003408	NATIONAL GOVERNMENT OF RSA	R 1 267.38	R 1 256.06	R 1 245.28	R 1 187.88	R 1 183.95	R 1 173.17	R 1 168.29	R 1 164.09	R 1 159.47	R 7 269.68	R 18 075.25
1003999	PROVINCIAL GOVERNMENT OF THE N	R 619.78	R 614.69	R 609.84	R 582.66	R 577.77	R 572.92	R 568.06	R 563.21	R 558.36	R 12 206.90	R 17 474.19
1001720	NATIONAL GOVERNMENT OF RSA	R 8 927.75	R 7 428.60	R -	R -	R -	R -	R -	R -	R -	R -	R 16 356.35
1002004	NATIONAL GOVERNMENT OF RSA	R 9 798.75	R 3 922.72	R -	R -	R -	R -	R -	R -	R -	R -	R 13 721.47
1003412	NATIONAL GOVERNMENT OF RSA	R 1 436.53	R 1 422.91	R 1 409.92	R 1 342.61	R 1 338.64	R 1 325.66	R 1 320.64	R 1 316.25	R 1 311.80	R 414.84	R 12 639.80
1001642	NATIONAL GOVERNMENT OF RSA	R 2 867.03	R 1 802.83	R 1 604.81	R 1 329.66	R 1 203.60	R 1 497.82	R 62.22	R -	R -	R -	R 10 367.97
1011964	DEPARTMENT OF LAND AFFAIRS	R 162.41	R 161.40	R 160.44	R 155.08	R 154.14	R 153.17	R 152.21	R 151.25	R 150.28	R 8 226.45	R 9 626.83
1002455	STREEKSVERTEENWOORDIGER	R 6 150.99	R 3 475.12	R -	R -	R -	R -	R -	R -	R -	R -	R 9 626.11
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 9 082.84	R 9 597.37
1000520	DEPT GESONDHEID (IKHUTSENG KLIN	R 3 343.64	R 3 343.64	R 2 713.65	R -	R -	R -	R -	R -	R -	R -	R 9 400.93
1004790	NATIONAL GOVERNMENT OF RSA	R 395.68	R 392.21	R 388.90	R 370.28	R 367.03	R 363.73	R 360.42	R 357.11	R 353.80	R 4 655.77	R 8 004.93
1012159	LAERSKOOL HARTSVALLEI	R 3 701.75	R 3 219.98	R -	R -	R -	R -	R -	R -	R -	R -	R 6 921.73
1006325	DIE STREEKVERTEENWOORDIGE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 5 837.58	R 5 837.58
1002005	STREEKSVERTEENWOORDIGER	R 3 049.90	R 2 209.91	R -	R -	R -	R -	R -	R -	R -	R -	R 5 259.81
1006860	MOGOMOTSI SEK SCHOOL	R 4 809.13	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 4 809.13
1006531	WARRENTON PUBLIEKE SKOOL	R 4 027.13	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 4 027.13
1006530	PUBLIC WORK ROADS	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 1 900.53	R 1 941.66
1001849	PROVINCIAL GOVERNMENT OF THE N	R 46.76	R 46.39	R 46.04	R 44.05	R 43.70	R 43.35	R 43.00	R 42.64	R 42.29	R 1 510.99	R 1 909.21
1009342	DEPT GESONDHEID PHOLONG KLINIE	R 408.45	R 404.72	R 404.72	R 0.01	R -	R -	R -	R -	R -	R -	R 1 217.90
1003428	NATIONAL GOVERNMENT OF RSA	R 762.13	R 429.40	R -	R -	R -	R -	R -	R -	R -	R -	R 1 191.53
1002006	STREEKSVERTEENWOORDIGER	R 571.69	R 569.63	R -	R -	R -	R -	R -	R -	R -	R -	R 1 141.32

ACCOUNT	NAME	CURR BAL	30DAYS BA	60DAYS BA	90 DAYS BA	120 DAYS B	150 DAYS B	180 DAYS B	210 DAYS B	240 DAYS B	270 DAYS PLUS	CONSOLIDATE
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 907,57	R 958,69
1012113	NATIONAL GOVERNMENT OF RSA	R 3,02	R 3,02	R 3,01	R 3,02	R 3,00	R 3,00	R 3,00	R 2,99	R 2,99	R 496,33	R 523,38
1015124	STREEKSVERTEENWOORDIGER	R 184,31	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 184,31
1003427	NATIONAL GOVERNMENT OF RSA	R 93,63	R 83,22	R -	R -	R -	R -	R -	R -	R -	R -	R 176,85
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 157,56	R 166,11
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 93,71	R 97,85
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 93,71	R 97,85
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 10,41
1001848	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 157,49
1001677	PROVINCIAL GOVERNMENT OF THE N	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 336,16
1015125	STREEKSVERTEENWOORDIGER	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 363,51
1015122	DIE STREEKSVERTEENWOORDIGER	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 738,46
1012156	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 2 023,94
1000838	BUSLOOTS & SNOEPKAMERS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 12 484,13
1012417	PROVINCIAL GOVERNMENT OF THE N	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 25 883,55
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
1015121	PUBLIC WORKS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 64 837,46
1012340	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 94 207,95
1012341	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 116 393,91
1012374	PROVINCIAL GOVERNMENT OF THE N	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 170 523,07
1012375	PROVINCIAL GOVERNMENT OF THE N	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 239 532,14

## 7.Creditors' Analysis

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

Description R thousands	NT Code	Budget Year 2024/25									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			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	6 123	7 182	7 357	8 106	7 365	43 199	40 646	-	119 979		
Bulk Water	0200	2 799	2 873	2 533	2 191	2 068	12 406	14 231	92 398	131 499		
PAYE deductions	0300	-	-	-	-	-	-	-	-	-		
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-		
Pensions / Retirement deductions	0500	821	1 104	924	-	-	-	-	-	2 849		
Loan repayments	0600	-	-	-	-	-	-	-	-	-		
Trade Creditors	0700	-	814	1 188	665	886	1 360	1 068	2 481	8 463		
Auditor General	0800	546	356	286	3	261	317	41	323	2 133		
Other	0900	-	-	-	-	-	-	-	-	-		
Medical Aid deductions		-	-	31	-	-	-	-	-	31		
<b>Total By Customer Type</b>	<b>1000</b>	<b>10 288</b>	<b>12 330</b>	<b>12 320</b>	<b>10 966</b>	<b>10 581</b>	<b>57 282</b>	<b>55 986</b>	<b>95 201</b>	<b>264 954</b>	<b>-</b>	

As at 30<sup>th</sup> September 2024, creditors ageing analysis had a balance of R264.9 million. This includes Eskom, VaalHarts water, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major impacts for a huge balance is non-payment of creditors as a result of cash constraints.

### Top 10 Creditors

CREDITORS	BALANCE
VAALHARTS WATER	-R 131 498 908,11
BULK ELECTRICITY	-R 119 979 041,95
BUSINESS CONNEXION	-R 3 991 654,36
PENSIONFUND	-R 2 849 165,85
AUDITOR GENERAL	-R 2 132 625,67
COMPENSATION COMM	-R 1 659 067,31
SMEC	-R 929 645,07
DIRECT PRECISION MANAGEMENT287120	-R 879 907,44
KUNENE MAKOPO RISK SOLUTION	-R 850 167,73
MEGA WATER CHEM	-R 447 207,65
<b>TOTAL</b>	<b>-R 265 217 391,14</b>

## 8. Investment portfolio analysis

Below is a table that details the investments as at 30<sup>th</sup> September 2024.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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												
<b>Municipality</b>														
Magareng Local Municipality														-
Municipality sub-total										-	-	-	-	-
<b>Entities</b>														
ABSA (9355871747)		3 Month	7 Day	YES	FIXED				2024/01/20	21	0	(21)	-	-
ABSA (9380541602)		3 Month	7 Day	YES	FIXED				2024/01/01	118	91	(7 000)	11 000	4 209
														-
														-
														-
Entities sub-total										139	92	(7 021)	11 000	4 209
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									139	92	(7 021)	11 000	4 209

Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an opening balance of R 139 thousand, municipality top up the investment by R11 million and earned interest of R92 thousand. From the total investment, amount of R7 million was withdrawn from investment account, as at the end of 30 September 2024 the municipality had a closing amount of R4.2 million

## 9. Allocation and grant receipts and expenditure

### NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		39 403	69 243	69 243	3 816	28 500	17 311	11 189	64,6%	36 117
Equitable Share		34 989	65 001	65 001	3 369	27 084	16 250	10 834	66,7%	31 875
Expanded Public Works Programme Integrated Grant		1 730	1 242	1 242	86	281	311	(30)	-9,6%	1 242
Local Government Financial Management Grant		2 684	3 000	3 000	361	1 135	750	385	51,3%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		682	2 500	2 500	-	218	625	(407)	-65,1%	2 500
FBDM (Operational)		682	2 500	2 500	-	218	625	(407)	-65,1%	2 500
Other grant providers:		1 253	1 228	1 228	86	269	307	(38)	-12,4%	1 228
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		1 253	-	-	86	269	-	269	-	-
Northern Cape Arts and Cultural		-	1 228	1 228	-	-	307	(307)	-100,0%	1 228
<b>Total operating expenditure of Transfers and Grants:</b>		<b>41 337</b>	<b>72 971</b>	<b>72 971</b>	<b>3 902</b>	<b>28 987</b>	<b>18 243</b>	<b>10 744</b>	<b>58,9%</b>	<b>39 845</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		36 794	42 258	42 258	10 713	18 459	10 565	7 895	74,7%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		827	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		18 900	22 258	22 258	8 238	10 312	5 565	4 747	85,3%	22 258
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		17 067	20 000	20 000	2 475	8 147	5 000	3 147	62,9%	20 000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		14 755	-	-	-	-	-	-	-	-
Pocket Money Households (Cash)		14 755	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>10 713</b>	<b>18 459</b>	<b>10 565</b>	<b>7 895</b>	<b>74,7%</b>	<b>42 258</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>92 887</b>	<b>115 229</b>	<b>115 229</b>	<b>14 614</b>	<b>47 446</b>	<b>28 807</b>	<b>18 639</b>	<b>64,7%</b>	<b>82 103</b>

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

**The below table illustrate a Summary on all gazetted grants due to the municipality (VAT Exc and Incl)**

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>						
<b>Operational</b>						
Equitable Share	65 001 000,00	27 084 000,00	27 084 000,00	27 084 000,00	37 917 000,00	42%
Expanded Public Works Programme Integrated Grant	1 242 000,00	311 000,00	280 698,82	280 698,82	961 301,18	23%
Local Government Financial Management Grant	3 000 000,00	3 000 000,00	1 134 951,08	1 289 899,06	1 710 100,94	43%
<i>FBDM (Operational)</i>	2 500 000,00	-	217 973,40	217 973,40	2 282 026,60	9%
<i>Northern Cape Arts and Cultural</i>	1 199 000,00	599 500,00	268 924,06	268 924,06	930 075,94	22%
<b>Sub-Total</b>	<b>72 942 000,00</b>	<b>30 994 500,00</b>	<b>28 986 547,36</b>	<b>29 141 495,34</b>	<b>43 955 452,64</b>	<b>40%</b>
<b>Capital</b>						
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	10 311 758,97	13 684 727,47	8 573 272,53	61%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	8 147 493,36	10 063 798,04	9 936 201,96	50%
<b>Sub-Total</b>	<b>42 258 000,00</b>	<b>20 000 000,00</b>	<b>18 459 252,33</b>	<b>23 748 525,51</b>	<b>18 509 474,49</b>	<b>56%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>115 200 000,00</b>	<b>50 994 500,00</b>	<b>47 445 799,69</b>	<b>52 890 020,85</b>	<b>62 464 927,13</b>	<b>46%</b>

It can then be noted that a total of R50.9 million was received to date for both operational and capital grants, from the total R52.9 million (VAT Inc) is committed or spent to date which translates into 46% spent on grants and subsidies on both Conditional and Unconditional Grants.

The following conditional grants managed to spend above 25% as at the end of September:

- I. Local Government Financial Management Grant
- II. Water Services Infrastructure Grant
- III. Municipal Infrastructure Grant

Municipality needs to improve on spending on the following Grants

- I. Expanded Public Works Programme
- II. Northern Cape Arts and Culture Grant.
- III. FBDM (Operational)

Please note that FBDM (O&M) transfers are made on submission of invoices to the District Municipality

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

## 10. Councillor and board member allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 574	3 843	3 843	291	872	961	(89)	-9%	3 843
Pension and UIF Contributions		477	555	555	35	106	139	(32)	-23%	555
Medical Aid Contributions		83	128	128	6	18	32	(14)	-45%	128
Motor Vehicle Allowance		585	551	551	46	137	138	(1)	-1%	
Cellphone Allowance		538	509	509	39	117	127	(11)	-8%	509
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		551
<b>Sub Total - Councillors</b>		<b>5 257</b>	<b>5 587</b>	<b>5 587</b>	<b>416</b>	<b>1 249</b>	<b>1 397</b>	<b>(148)</b>	<b>-11%</b>	<b>5 587</b>
<b>% increase</b>	4		<b>6,3%</b>	<b>6,3%</b>						<b>6,3%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		1 274	2 956	2 956	123	371	739	(368)	-50%	2 956
Pension and UIF Contributions		119	333	333	11	33	83	(51)	-61%	333
Medical Aid Contributions		50	126	126	4	13	31	(18)	-59%	126
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		59	245	245	-	-	61	(61)	-100%	245
Motor Vehicle Allowance		666	1 590	1 590	-	-	397	(397)	-100%	1 590
Cellphone Allowance		9	27	27	-	-	7	(7)	-100%	27
Housing Allowances		-	164	164	-	-	41	(41)	-100%	164
Other benefits and allowances		0	1	1	0	0	0	(0)	-75%	1
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		99	195	195	-	-	49	(49)	-100%	195
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 276</b>	<b>5 635</b>	<b>5 635</b>	<b>138</b>	<b>417</b>	<b>1 409</b>	<b>(992)</b>	<b>-70%</b>	<b>5 635</b>
<b>% increase</b>	4		<b>147,6%</b>	<b>147,6%</b>						<b>147,6%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		31 280	35 480	35 480	3 029	8 078	8 870	(792)	-9%	35 480
Pension and UIF Contributions		6 349	6 787	6 787	598	1 554	1 697	(142)	-8%	6 787
Medical Aid Contributions		2 269	2 627	2 627	207	583	657	(74)	-11%	2 627
Overtime		707	321	321	-	203	80	123	153%	321
Performance Bonus		2 861	2 846	2 846	10	30	711	(681)	-96%	2 846
Motor Vehicle Allowance		25	56	56	-	-	14	(14)	-100%	56
Cellphone Allowance		56	109	109	12	35	27	7	27%	109
Housing Allowances		70	83	83	7	17	21	(4)	-19%	83
Other benefits and allowances		377	208	208	36	88	52	36	68%	208
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		254	100	100	15	36	25	11	42%	100
In kind benefits		657	100	100	-	-	25	(25)	-100%	100
<b>Sub Total - Other Municipal Staff</b>		<b>44 904</b>	<b>48 716</b>	<b>48 716</b>	<b>3 915</b>	<b>10 623</b>	<b>12 179</b>	<b>(1 556)</b>	<b>-13%</b>	<b>48 716</b>
<b>% increase</b>	4		<b>8,5%</b>	<b>8,5%</b>						<b>8,5%</b>
<b>Total Parent Municipality</b>		<b>52 437</b>	<b>59 939</b>	<b>59 939</b>	<b>4 469</b>	<b>12 289</b>	<b>14 985</b>	<b>(2 696)</b>	<b>-18%</b>	<b>59 939</b>
<b>% increase</b>	4		<b>14,3%</b>	<b>14,3%</b>						<b>14,3%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>47 180</b>	<b>54 352</b>	<b>54 352</b>	<b>4 053</b>	<b>11 040</b>	<b>13 588</b>	<b>(2 548)</b>	<b>-19%</b>	<b>54 352</b>

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 R4.5 million from a total original budget of R59.9 million. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to R 12.3 million which is 18% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 14.9 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 - M03 September

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
<b>Cash Receipts By Source</b>																	
Property rates		451	358	261	645	645	645	645	645	645	645	645	1 511	7 742	8 801	9 206	
Service charges - Electricity revenue		1 332	1 516	1 510	823	823	823	823	823	823	823	823	(1 066)	9 878	10 332	10 808	
Service charges - Water revenue		158	248	111	162	162	162	162	162	162	162	162	130	1 942	2 031	2 124	
Service charges - Waste Water Management		49	44	24	502	502	502	502	502	502	502	502	1 891	6 022	6 299	6 589	
Service charges - Waste Mangement		98	94	69	311	311	311	311	311	311	311	311	983	3 734	4 244	4 440	
Rental of facilities and equipment		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	
Interest earned - external investments		-	22	-	-	-	-	-	-	-	-	-	(22)	-	-	-	
Interest earned - outstanding debtors		-	30	34	-	-	-	-	-	-	-	-	(64)	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		27 084	3 311	600	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	(6 881)	72 942	71 504	71 453	
Other revenue		653	3 798	1 093	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	74 102	238 939	421 373	470 367	
<b>Cash Receipts by Source</b>		<b>29 824</b>	<b>9 422</b>	<b>3 702</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>70 785</b>	<b>341 199</b>	<b>524 586</b>	<b>574 986</b>	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15 000	-	5 000	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	(5 914)	42 258	23 628	34 238	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		1	1	(3)	0	0	0	0	0	0	0	0	2	5	6	6	
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>44 825</b>	<b>9 424</b>	<b>8 699</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>64 873</b>	<b>383 462</b>	<b>548 219</b>	<b>609 230</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		3 330	3 657	4 053	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	7 077	54 352	56 209	58 765	
Remuneration of councillors		416	416	416	466	466	466	466	466	466	466	466	613	5 587	5 844	6 113	
Interest		-	-	-	157	157	157	157	157	157	157	157	629	1 887	1 980	2 077	
Bulk purchases - Electricity		-	-	1 881	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	6 453	25 000	26 150	27 353	
Acquisitions - w water & other inventory		772	434	401	283	283	283	283	283	283	283	283	(473)	3 400	3 602	3 814	
Contracted services		614	723	894	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(13 734)	(34 508)	(15 540)	(25 796)	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		850	1 378	2 763	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	(977)	12 044	12 083	12 636	
<b>Cash Payments by Type</b>		<b>5 981</b>	<b>6 609</b>	<b>10 407</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>(411)</b>	<b>67 762</b>	<b>90 329</b>	<b>84 962</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		7 747	-	10 713	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	(4 373)	42 258	23 628	34 238	
Repayment of borrowing		-	-	-	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(106)	(319)	(334)	(349)	
Other Cash Flows/Payments		-	-	-	108	108	108	108	108	108	108	108	431	1 294	1 354	1 416	
<b>Total Cash Payments by Type</b>		<b>13 728</b>	<b>6 609</b>	<b>21 120</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>(4 459)</b>	<b>110 995</b>	<b>114 977</b>	<b>120 267</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>31 098</b>	<b>2 814</b>	<b>(12 421)</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>69 332</b>	<b>272 467</b>	<b>433 242</b>	<b>488 964</b>	
Cash/cash equivalents at the monthly year beginning:		1 107	32 204	35 018	22 597	45 303	68 008	90 714	113 419	136 125	158 831	181 536	204 242	1 107	273 574	706 817	
Cash/cash equivalents at the monthly year end:		32 204	35 018	22 597	45 303	68 008	90 714	113 419	136 125	158 831	181 536	204 242	273 574	273 574	706 817	1 195 780	

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 R8.7 million and cash payment for the month amounts to R 21.1 million and this resulted in net decrease in cash held amounting to R 12.4 million. With cash and cash equivalent of R35.0 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R22.5 million. This is a supporting table for table C7 –Cash flow 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 8.1 million of the budgeted R 20 million.

**NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		17 067	20 000	20 000	2 475	8 147	5 000	(3 147)	-62,9%	20 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
<i>Roads</i>										
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>										
<i>Capital Spares</i>										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>										
<i>Storm water Conveyance</i>										
<i>Attenuation</i>										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
<i>Power Plants</i>										
<i>HV Substations</i>										
<i>HV Switching Station</i>										
<i>HV Transmission Conductors</i>										
<i>MV Substations</i>										
<i>MV Switching Stations</i>										
<i>MV Networks</i>										
<i>LV Networks</i>										
<i>Capital Spares</i>										
Water Supply Infrastructure		17 067	20 000	20 000	2 475	8 147	5 000	(3 147)	-62,9%	20 000
<i>Dams and Weirs</i>										
<i>Boreholes</i>										
<i>Reservoirs</i>										
<i>Pump Stations</i>										
<i>Water Treatment Works</i>		17 067	20 000	20 000	2 475	8 147	5 000	(3 147)	-62,9%	20 000
<i>Bulk Mains</i>										
<i>Distribution</i>										
<i>Distribution Points</i>										
<i>PRV Stations</i>										
<i>Capital Spares</i>										
<b>Total Capital Expenditure on renewal of existing ass</b>	1	17 067	20 000	20 000	2 475	8 147	5 000	(3 147)	-62,9%	20 000

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03

Description	Ref	2023/24	Budget Year 2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		34 482	22 258	22 258	8 238	10 312	5 564	(4 747)	-85,3%	22 258	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		34 482	22 258	22 258	8 238	10 312	5 564	(4 747)	-85,3%	22 258	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		14 755	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	
Bulk Mains		19 727	22 258	22 258	8 238	10 312	5 564	(4 747)	-85,3%	22 258	
Distribution		-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on upgrading of existing</b>	1	<b>34 482</b>	<b>22 258</b>	<b>22 258</b>	<b>8 238</b>	<b>10 312</b>	<b>5 564</b>	<b>(4 747)</b>	<b>-85,3%</b>	<b>22 258</b>	

### **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 road shows 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

Northern Cape Provincial Treasury

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)

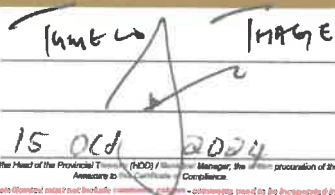
Choose from drop down list

Condition	6.3+ 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)		
6.1.2.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.1.2.2</i>	No	No payment was made towards bulk water for the month of September.
6.1.2.2	- 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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No	No payment was made towards bulk water for the month of September.
6.1.2.2	- 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?	No	No payment was made towards bulk water for the month of September.
6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> 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>	Yes	Yes, the municipality made payment towards bulk electricity (Eskom) for the month of September.
6.3.2	- 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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	Yes	
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 Adopted MTREF	
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	No	The municipal MTREF is unfunded, a funding plan was tabled to council and uploaded on GoMuni.
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?	No	The municipal MTREF is unfunded.
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - For example: If the municipality during the preceding 12 months only managed to collect 80 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>	Yes	The municipality budgeted for debt impairment as per the Annual Financial Statements of 2022/23.
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	Yes	The municipality budgeted for debt impairment as per the Annual Financial Statements of 2022/23.
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <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>	Yes	
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 (will 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 communicated with Provincial Treasury regarding the FRP, it still has outdated legislation and dates. The municipality raised this concern to Provincial Treasury on the last engagement as we have not yet received the updated template for the FRP from Provincial Treasury.
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 Eskom Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	
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	
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:		
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	There are still separate accounts for Owners and Tenants, where tenants are billed for services and the owner billed for property rates.

Notes/Comments

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?	Yes	
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	Technical Services not restrict water meters. Number of faulty meters and straight connections
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 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the respective ITR reports.</i>	No	Indigents not restricted
19	6.6	<b>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.</b>		
19	6.7	<b>Maintain a minimum average quarterly collection of property rates and services charges –</b>		
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?	No	Collection for the reporting period is 15%
19	6.7.2	<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> - 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	khulseng is about 70% of the revenue base
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	Technical Services not restrict water meters. Number of faulty meters and straight connections
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?	Yes	
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	Applied for RT29
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	Applied for RT29
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	<b>Municipality's Completeness of the revenue base –</b>		
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>	N/a	In progress. New GVR in process being compiled for implementation 01 July 2025
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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	Yes	
29	6.9	<b>Monitor and report on implementation –</b>		
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	The Finance Committee sits on a quarterly basis and then the reports are submitted to council.
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 – compliance with 6.9.2 has to be a continuous process 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?	No	The municipality has FRP but it is not submitted monthly to Treasury due to outdated template.
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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No	
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> <b>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:</b>		

6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	No	
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 <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
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 4.1.5 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of the municipal debt support programme?	No	
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?	No	
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?	No	
6.13	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. Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom current 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 mSODA.</i>	Yes	- The municipality submits monthly bank statements on GoMuni for the current account.
6.14	TRKSA license - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes	


  
 PT: HOD/ NT / MM Name: Thabo Lwanga
  
 Signature of HOD/ NT / MM: [Signature]
  
 Date: 15 Oct 2024

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

**Note -** This signed Certificate to be uploaded on the municipal debt relief compliance portal - [www.msa.gov.za](https://www.msa.gov.za) - **compliance must be Do Incorporated into the related PT report**

### 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 MFA Circular No. 134 Municipal Finance Management Act No. 58 of 2003		Province NW Code: District: Info Description: NC983 Frances Baard Bopeng																														
Monthly Performance Report																																
Municipal Details			Part A Enforce And Bulk water current account				Part B Compliance with a funded MTREP				Part C PPP/BPP & Tariff				Part D Electricity and water or collection tools				Part E Quarterly collection of property rates and services charges				Part F Maximization of Revenue Base				Part G Oversight				Part H Compliance Status	Month applicab
Month	Code	Branch	CI	CS	CI	CS	CI	CS	CI	CS	CI	CS	CI	CS	CI	CS	CI	CS	CI	CS	CI	CS	CI	CS	CI	CS	CI	CS	Score	Month applicab		
1 July	Wageningen	NC093																											40%	Yes		
1 August	Wageningen	NC093																												50%	Yes	
3 September	Wageningen	NC093																												50%	Yes	
4 October	Wageningen	NC093																												40%	Yes	
5 November	Wageningen	NC093																												50%	Yes	
4 December	Wageningen	NC093																												40%	Yes	
7 January	Wageningen	NC093																												40%	Yes	
12 February	Wageningen	NC093																												40%	Yes	
8 March	Wageningen	NC093																												40%	Yes	
15 April	Wageningen	NC093																												40%	Yes	
11 May	Wageningen	NC093																												10%	Yes	
12 June	Wageningen	NC093																												10%	Yes	

HOD Name:	<i>Tume y Thge</i>	Comments/Motivation
Signature of HOD:	<i>[Signature]</i>	
Date:	<i>15-04 2024</i>	

\* Note - If the official is signing on behalf of the Head of the Provincial Treasury (HCO), the written procurement of the HOD must be attached as an Annexure to the Certificate of Compliance.

### 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**



# 15.4 MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) & Condition 6.7 (Maintain a minimum average quarterly collection of property rates and services charges)

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

Province: **Northern Cape** Demarcation Code: **NC093** Municipality: **Magareng**

Average collection rate (MFMA Circular 124 condition 6.7)  
**NB - Collection rate principle applied ( Cash collection of previous month billing)**

Collection Rate Assessment																
Notes	Total Aggregate Collection	1. July - Reporting for June in July				2. August - Reporting for July in August				3. September - Reporting for August in September				Summary - Quarter 1		
		Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection in September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected
1. Collection for whole demarcation	28 184 225	979 775	27 204 450	3%	(17 813 238)	650 343	4 502 831	-4%	5 563 785	818 464	4 745 621	15%	15 034 773	2 448 282	13 486 490	16%
2. Collection excl. Eskom, supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
3. Collection: Property Rates	1 075 938	290 680	785 248	27%	1 134 704	244 756	890 038	22%	1 139 945	243 645	896 300	21%	3 350 676	779 091	2 571 586	23%
4. Total average collection: Electricity (Municipal supplied areas)	23 331 368	463 886	22 867 483	2%	(22 806 065)	160 347	0	-1%	504 223	390 171	114 052	77%	1 029 526	1 004 404	25 122	98%
5. Total average collection: Water	340 332	84 786	255 546	25%	352 264	126 927	225 337	36%	44 061	251 606	207 545	58%	1 038 262	305 774	732 488	29%
6. Total average collection: Wastewater	729 721	36 378	693 344	5%	765 452	29 058	736 395	4%	756 647	14 633	742 014	2%	2 251 821	80 068	2 171 753	4%
7. Total average collection: Refuse	545 610	68 536	477 074	13%	573 797	61 393	512 404	11%	572 756	50 162	522 594	9%	1 692 103	180 091	1 512 012	11%
8. 7. Total average collection: Interest	2 161 257	45 499	2 115 758	2%	2 166 520	27 862	2 138 657	1%	2 244 548	25 492	2 219 055	1%	6 572 324	98 854	6 473 470	2%

Complete This Section													Quarter 1 Performance Per Ward					
Services	Electricity Supplier	Ward Name & Number	1. July				2. August				3. September				Billing	Collection	R - Billing not collected	% Collection
			Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection in September	Rand Value of Billing not collected	% Collection				
Property Rates Tax		Ward: 01	33 978	270	33 708	1%	35 667	35 609	0%	35 667	35 667	0%	105 311	328	104 983	0%		
Electricity		Ward: 01	41 603	512	41 091	1%	42 977	43 291	1%	43 291	43 291	0%	128 789	1 430	127 359	1%		
Water		Ward: 01	92 982	1 038	91 944	1%	97 421	703	1%	97 421	484	96 937	287 825	2 226	285 599	1%		
Refuse		Ward: 01	156 925	4 515	152 409	3%	164 420	5 123	3%	164 420	4 136	160 284	485 764	13 775	471 989	3%		
Interest		Ward: 01	377 287	395	376 892	0%	380 449	42	0%	383 690	0	383 690	1 141 425	437	1 140 988	0%		
Property Rates Tax		Ward: 02	67 875	7 574	60 301	11%	71 258	3 077	4%	71 226	2 576	68 650	210 359	13 227	197 132	6%		
Electricity		Ward: 02	88 405	204 643	0	231%	103 484	1 808	2%	105 052	99 034	6 018	296 941	305 485	(8 544)	103%		
Water		Ward: 02	48 591	2 355	46 236	5%	65 372	1 823	3%	66 311	2 533	63 778	180 274	6 711	173 563	4%		
Refuse		Ward: 02	126 448	4 118	122 331	3%	132 753	1 390	1%	132 640	1 741	130 899	391 840	7 248	384 592	2%		
Waste Water		Ward: 02	206 689	4 841	201 849	2%	212 810	4 020	2%	212 790	3 836	212 785	640 121	12 697	627 424	2%		
Interest		Ward: 02	535 210	2 645	532 564	0%	539 025	657	0%	543 616	392	543 225	1 617 851	3 694	1 614 157	0%		
Property Rates Tax		Ward: 03	24 255	611	-	0%	29 056	633	0%	25 452	328	-	-	-	-	#DIV/0!		
Electricity		Ward: 03	19 987	583	19 403	3%	21 017	-	0%	20 966	-	20 966	61 970	583	61 386	1%		
Water		Ward: 03	38 020	755	37 265	2%	39 994	82	0%	39 912	87	39 794	117 895	924	116 971	1%		
Refuse		Ward: 03	60 749	1 057	59 692	2%	63 912	92	0%	63 723	-	63 723	188 384	3 149	185 235	1%		
Waste Water		Ward: 03	156 388	75	156 313	0%	157 736	-	0%	159 136	-	159 136	473 260	75	473 185	0%		
Interest		Ward: 03	156 201	33 282	-	0%	165 194	20 015	1%	163 861	29 592	-	-	-	-	-		
Property Rates Tax		Ward: 04	(454 585)	16 735	0	-4%	45 566	3 455	8%	2 837	8 742	15 095	(385 143)	28 932	(414 115)	8%		
Electricity		Ward: 04	79 901	16 555	63 346	21%	70 160	13 009	19%	70 903	12 802	58 102	220 965	42 366	178 599	19%		
Water		Ward: 04	117 653	24 569	93 085	21%	123 861	16 132	13%	123 198	15 259	107 939	364 712	55 960	308 753	15%		
Refuse		Ward: 04	163 433	14 713	148 720	9%	171 436	7 907	5%	169 739	5 911	163 828	504 608	28 531	476 077	6%		
Waste Water		Ward: 04	337 586	9 128	328 458	3%	336 426	5 734	2%	340 648	7 428	333 220	1 014 660	22 290	992 370	2%		
Interest		Ward: 04	739 905	248 623	491 282	33%	776 901	220 901	28%	787 363	211 086	576 277	2 161 120	659 888	1 501 232	24%		
Property Rates Tax		Ward: 05	23 697 549	232 509	23 465 040	1%	(22 955 115)	155 084	0%	375 334	282 395	92 939	1 117 768	669 988	447 781	60%		
Electricity		Ward: 05	100 067	63 577	36 490	64%	99 479	110 198	111%	91 200	78 270	12 929	290 746	252 046	38 700	87%		
Water		Ward: 05	65 087	36 684	28 403	56%	69 187	42 079	61%	68 521	33 783	37 139	203 335	110 545	92 690	54%		
Refuse		Ward: 05	16 226	9 514	6 712	59%	17 021	8 842	52%	10 101	459	9 642	43 348	18 815	24 533	43%		
Waste Water		Ward: 05	368 643	32 944	335 699	9%	363 419	20 702	6%	424 668	17 622	407 046	1 156 730	71 267	1 085 463	6%		
Interest		Ward: 05	53 723	330	53 393	1%	56 718	72	0%	56 377	63	56 314	166 817	465	166 352	0%		
Property Rates Tax		Ward: 06	50 183	1 203	48 979	2%	52 643	1 281	2%	51 362	154	52 539	155 519	2 638	152 881	2%		
Electricity		Ward: 06	105 420	1 373	104 047	1%	110 581	1 007	1%	110 694	808	109 886	326 695	3 188	323 506	1%		
Water		Ward: 06	125 700	1 737	123 962	1%	131 854	3 074	2%	132 043	291	131 752	389 597	5 102	384 495	1%		
Refuse		Ward: 06	386 144	311	385 832	0%	389 466	723	0%	392 789	51	392 738	1 168 398	3 090	1 165 308	0%		
Waste Water		Ward: 06	-	-	-	0%	-	-	0%	-	-	-	-	-	-	-		
Interest		Ward: 06	-	-	-	0%	-	-	0%	-	-	-	-	-	-	-		



# 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)**


Ref	Description	As Per Debt Relief Application		2024/2025 - Monthly Monitoring																
		Current Year - 2023/24	2024/2025 - Monthly Monitoring	Reporting	Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
1	<b>Indigent Household service targets</b>																			
	<b>Water : ( Include All Indigent households also in Eskom supplied areas )</b>																			
	Indigent HH's with piped water inside dwelling		2 561 249			2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249
	Indigent HH's with piped water inside yard (but not in dwelling)																			
	Indigent HH's using public tap (at least min.service level)																			
	Indigent HH's with other water supply (at least min.service level)																			
	<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>		2 561 249			2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249
	Indigent HH's using public tap (< min.service level)																			
	Indigent HH's with other water supply (< min.service level)																			
	Indigent HH's with No water supply																			
	<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>																			
	<b>Total number of registered indigent households</b>		2 561 249			2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249
	<b>Status of Water meters :</b>																			
	Number of Indigent HH's with prepaid Water																			
	Number of Indigent HH's with conventional metered Water																			
	Number of Indigent HH's NOT metered currently - Water																			
	Number of Indigent HH's with NO Water supply - No metering																			
	<b>Total number of registered indigent households</b>																			
	<b>Status of unlimited supply of Water :</b>																			
	Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitre per household per month																			
	Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																			
	<b>Total number of registered indigent households receiving unlimited supply - Water</b>																			
	Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres																			
	<b>Energy : ( Include All Indigent households also in Eskom supplied areas )</b>																			
	Indigent HH's with Electricity (at least min.service level)		4 220 003			4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003
	Indigent HH's with Electricity - prepaid (min.service level)																			
	<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>		4 220 003			4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003
	Indigent HH's with Electricity (< min.service level)																			
	Indigent HH's with Electricity - prepaid (< min.service level)																			
	Indigent HH's with other energy sources																			
	<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>																			
	<b>Total number of registered indigent households</b>		4 220 003			4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003
	<b>Status of Electricity meters :</b>																			
	Number of Indigent HH's with prepaid Electricity																			
	Number of Indigent HH's with conventional metered Electricity																			
	Number of Indigent HH's NOT metered currently - Electricity																			
	Number of Indigent HH's with other energy sources - No metering																			
	<b>Total number of registered indigent households</b>																			
	<b>Status of unlimited supply of Electricity :</b>																			
	Number of Indigent HH's 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 HH's NOT metered currently receiving unlimited supply - Electricity																			
	<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>																			
	Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh																			
7	<b>Number of ALL Households receiving Free Basic Service (including registered Indigent Households)</b>																			
	Water (6 kilolitre per household per month)																			
	Electricity/other energy (50kwh per household per month)																			
	<b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>																			
	Water (6 kilolitre per household per month)		2 561 249			2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249
	Electricity/other energy (50kwh per household per month)		4 220 003			4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003
	<b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>																			
	Water (6 kilolitre per household per month)																			
	Electricity/other energy (50kwh per household per month)																			
8	<b>Total cost of FBS Water and Electricity provided to ALL Households</b>		6 781 252			6 781 252	6 781 252	6 781 252	6 781 252	6 781 252	6 781 252	6 781 252	6 781 252	6 781 252	6 781 252	6 781 252	6 781 252	6 781 252	6 781 252	6 781 252
	<b>Highest level of free service provided per household (ALL Households)</b>																			
	Property rates (R value threshold)		2 561 249			2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249
	Water (kilolitre per household per month)																			
	Sanitation (kilolitre per household per month)		3 393 599			3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599
	Sanitation (Rand per household per month)																			
	Electricity (kwh per household per month)		4 220 003			4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003
	Refuse (average litres per week)		2 036 162			2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162
9	<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>																			
	<b>Residential Category</b> : Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)																			
	<b>PSI Category</b> : Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)																			
	Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																			
	Water (in excess of 6 kilolitre per indigent household per month)		2 561 249			2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249	2 561 249
	Sanitation (in excess of free sanitation service to indigent households)		3 393 599			3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599	3 393 599
	Electricity/other energy (in excess of 50 kwh per indigent household per month)		4 220 003			4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003	4 220 003
	Refuse (in excess of one removal a week for indigent households)		2 036 162			2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162	2 036 162
	Municipal Housing - rental rebates																			
	Housing - top structure subsidies																			
	Other																			
	<b>Total revenue cost of subsidised services provided</b>																			

### 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	Mogonyi					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	8524	6523	1	530 017 500,00	740 671 410,00	-210 653 910,00
Commercial	15	15	0	2 086 000,00	610 000,00	1 476 000,00
Industrial and Commercial	104	103	1	55 645 010,00	54 523 700,00	1 121 310,00
Agriculture	472	472	0	1 081 343 000,00	341 421 200,00	739 921 800,00
Public Works	0	0	0	-	-	-
Other	13	13	0	103 870 000,00	4 085 000,00	99 785 000,00
Other	55	74	-19	17 187 000,00	8 314 000,00	8 873 000,00
Other	25	25	0	49 530 000,00	49 656 000,00	-126 000,00
Other	3	3	0	530 000,00	640 000,00	-110 000,00
Other	0	0	0	-	-	-
Other	0	0	0	-	-	-
Other	324	301	23	111 652 400,00	648 113 000,00	-536 460 600,00
Other	5	0	5	23 620 000,00	-	23 620 000,00
<b>Total</b>	<b>7548</b>	<b>7528</b>	<b>11</b>	<b>1 885 481 910,00</b>	<b>1 857 534 910,00</b>	<b>27 947 000,00</b>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	470 691	658 196	-187 504	1 412 073,32	1 974 586,58	-562 513,27
Commercial	4 564	414	4 150	13 882,12	1 240,88	12 451,44
Industrial and Commercial	121 167	77 380	43 787	363 501,03	232 141,17	131 359,86
Agriculture	272 032	99 388	172 644	816 094,54	298 183,61	517 910,93
Public Works	-	-	-	-	-	-
Other	226 177	3 931	222 246	678 530,78	11 792,52	666 738,26
Other	3 268	8 272	-5 004	9 805,18	24 816,86	-15 011,48
Other	13 456	13 087	369	40 366,95	39 261,36	1 104,99
Other	-	865	-865	-	2 595,66	-2 595,66
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	273 261	-273 261	-	819 782,01	-819 782,01
<b>Total</b>	<b>R1 111 354,64</b>	<b>R1 134 793,82</b>	<b>-R23 438,88</b>	<b>3 334 693,92</b>	<b>3 404 380,86</b>	<b>70 316,84</b>


Prepared By: K Modise Date: 16-Oct-24

Contact Details: [kmodise@gmail.com](mailto:kmodise@gmail.com)

Signature: 

Reviewed By: Kv Khazima Date: 16-Oct-24

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, **Tumelo Thage**, The Acting 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 **September 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

  
\_\_\_\_\_  
**Mr. T Thage**  
**Acting Municipal Manager**

15 Oct 2024  
\_\_\_\_\_  
**Date**

## **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 September 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.