

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. KedisaletseKhaziwa**
- Sector Departments: **National and Provincial Departments**
- **Uploaded to the National Treasury GoMuniportal**

Table of Contents

1.	Purpose.....	4
2.	Background.....	4
3.	Executive summary.....	5
	3.1 Operating Revenue by Source.....	5-7
	3.2 Operating Expenditure by type.....	7-9
	3.3 Capital Expenditure.....	10
	3.4 Debtors ageing.....	11-12
	3.5 Creditors ageing.....	12-13
4.	Budget performance overview.....	14
	4.1 Operating Revenue by Source.....	14
	4.2 Operating Expenditure by type.....	14
	4.3 Capital Expenditure.....	14
	4.4 Cash flow.....	14
	4.5 MFMA Circular 124.....	14
	4.6 Progress on the Funding Plan.....	15-16
	4.7 Progress on the Financial Recovery Plan.....	16
5.	In-year budget statement tables.....	17
	5.1 Monthly Budget Statement Summary.....	17
	5.2 Monthly Budget Statement (Financial Statement by Standard Classification).....	18
	5.3 Monthly Budget Statement (Financial Performance Revenue & Expenditure by Municipal Vote).....	19-20
	5.4 Monthly Budget Statement -Financial Performance(Revenue and Expenditure.....	21-24
	5.5 Monthly Budget Statement -Capital Expenditure (Municipal vote, Standard Classification and findings).....	25
	5.6 Monthly Budget Statement of Financial Position.....	26-27
	5.7 Monthly Budget Statement - Cash Flow.....	28
6.	Debtors' Analysis.....	29
	6.1 Top 100 Commercial.....	30-32
	6.2 Top 100 Households.....	33-35
	6.3 Top 100 Organs of the State.....	36-37
7.	Creditors Analysis.....	38
8.	Investment portfolio analysis.....	39
9.	Allocation and grant receipts and expenditure.....	40-41
10.	Councillor and board member allowances and employee benefits.....	42-43
11.	Material Variance to the Service Delivery and Budget Implementation.....	44
12.	Capital Programme Performance.....	45-46
13.	Conclusion.....	47
14.	Annexure A: C-schedules.....	47
15.	Annexure B: Compliance with the conditions for Municipal Debt Relief.....	48-50
	15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment.....	50
	15.2 Municipal Debt Relief Performance across the period of debt relief participation.....	51
	15.3 The Provincial Treasury Debt Relief.....	51
	15.4 MFMA Circular 124 -Condition 6.6.....	52
	15.5 Restriction of the Basis to Indigent Households.....	53
	15.6 Competence of the Revenue Base.....	54
16.	Maintaining The Eskom Bulk Current Account.....	55
17.	Municipal Manager's Quality Certification.....	56
18.	Recommendation.....	57

List of Tables

Table 1: Consolidated summary: Statement of Financial Performance: Revenue

Table 2: Consolidated summary: Statement of Financial Performance: Expenditure

Table 3: Capital Expenditure

Table 4:C1- Monthly Budget Statement Summary

Table 5: C2- Monthly Budget Statement -Financial Performance by Standard Classification

Table 6: C3: Monthly Budget Statement – Financial Performance by vote

Table 7:Monthly Budget Statement – Financial Performance (Revenue and Expenditure)

Table 8: Monthly Budget Statement – Financial Performance Capital Expenditure (Municipal vote, Standards Classification and findings)

Table 9: Monthly Budget Statement of Financial Position

Table 10: Monthly Budget Statement – Cash Flow Statement

Table 11: Supporting Table SC3: Aged Debtors

Table 12 ; supporting Table SC4 : Aged Creditors

Table 13: Supporting Table SC4: Aged Creditors

Table 14: Supporting Table SC5: Investment portfolio

Table 15: Supporting Table SC6: Transfers and grant receipts

Table 16: Supporting Table SC7(1): Transfers and grant expenditure

Table 17: Summary of expenditure per grant

Table 18: Supporting Table SC7(2) - Expenditure against approved rollovers

Table 19: Supporting Table SC8: Councillor and staff benefits

Table 20: Detailed capital expenditure report

List of Charts

Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue

Chart 2: Expenditure by Type: YTD Actual as a percentage of Total Expenditure

Chart 8: Aged Consumer Debtor Analysis

Chart 13: Aged Creditors Analysis

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 AUGUST 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 AUGUST 2024

1.Purpose

To present the 2024/25 monthly budget and performance assessment for the month of August 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 August 2024.

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 30th August 2024, the total operating revenue amounts to R 10.1 million, and the actual year-to-date revenue amounts to R43.5 million, which reflected year to date variance of 62% when compared to the projected budget of R26.9 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 did not receive any income from Rental of Fixed Asset. Due to misclassification of revenue in the month of August 2024, Rental of Fixed Asset has year to date actual amounting to R 9.5 thousands which reflected a variance of 1885% when compared to the year to date budget amounting R477.

As per DoRa payment schedule, the municipality received R3.1 million on Operational Transfers & Subsidies and the actual year to date amounts to R30.4 million which reflected a 150% variance when compared to year-to-date budget that amounts to R 12.2 million. Municipality receives Operational transfer and subsidies as per DoRa payment schedule.

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

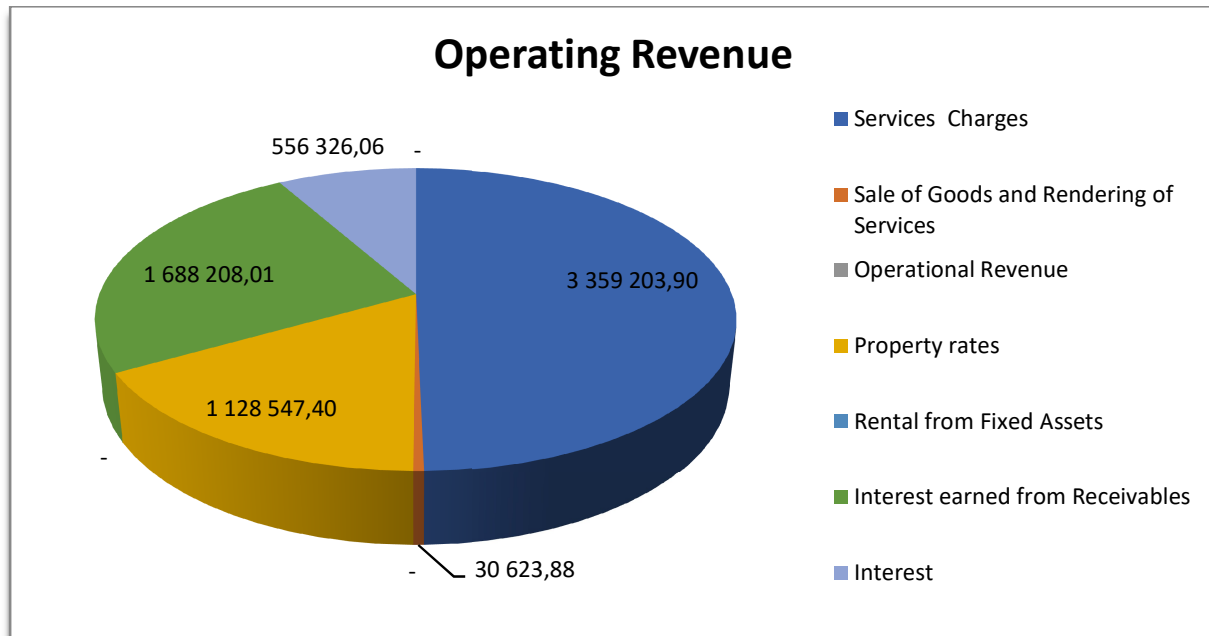


Table 1: Income for 1st to 30th August 2024

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 August 2024, a total of R 10.1 million has been recognized, the year-to-date actual amounts to R43.5million which is 62% above the project budget that amounts to R26.9 million.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 600	18 637	18 637	1 684	2 953	3 106	(153)	-5%	18 637
Service charges - Water		3 264	3 663	3 663	358	726	611	116	19%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	751	1 514	1 894	(380)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	566	1 137	1 174	(37)	-3%	7 045
Sale of Goods and Rendering of Services		531	773	773	31	78	129	(51)	-40%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 688	3 306	4 065	(759)	-19%	24 389
Interest from Current and Non Current Assets		357	-	-	22	22	-	22	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	2	-	-	0	(0)	-100%	2
Rental from Fixed Assets		6	3	3	-	9	0	9	1885%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	-	18	50	(32)	-64%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 129	2 263	2 435	(171)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	98	(98)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	72 942	3 311	30 395	12 157	18 238	150%	72 942
Interest		5 986	7 146	7 146	556	1 105	1 191	(86)	-7%	7 146
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		175	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		156 111	161 455	161 455	10 096	43 527	26 909	16 618	62%	161 455

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
Revenue													
Exchange Revenue													
Service charges - Electricity	1 269 500	1 683 940	-	-	-	-	-	-	-	-	-	-	2 953 440
Service charges - Water	368 559	357 669	-	-	-	-	-	-	-	-	-	-	726 228
Service charges - Waste Water Management	762 276	751 368	-	-	-	-	-	-	-	-	-	-	1 513 644
Service charges - Waste management	571 186	566 226	-	-	-	-	-	-	-	-	-	-	1 137 413
Sale of Goods and Rendering of Services	47 015	30 624	-	-	-	-	-	-	-	-	-	-	77 639
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 617 876	1 688 208	-	-	-	-	-	-	-	-	-	-	3 306 084
Interest from Current and Non Current Assets	-	21 995	-	-	-	-	-	-	-	-	-	-	21 995
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 475	-	-	-	-	-	-	-	-	-	-	-	9 475
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 780	-	-	-	-	-	-	-	-	-	-	-	17 780
Non-Exchange Revenue													
Property rates	1 134 794	1 128 547	-	-	-	-	-	-	-	-	-	-	2 263 341
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	27 084 000	3 311 000	-	-	-	-	-	-	-	-	-	-	30 395 000
Interest	548 643	556 326	-	-	-	-	-	-	-	-	-	-	1 104 970
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	33 431 105	10 095 904											43 527 009

3.2 Operating Expenditure by Type

Operating Expenditure

The current year expenditure original budget amounts to R164.9, for the reporting month R9.9 million was spent, and the year-to-date actual amounts R19.4 million which is 30% below the projected expenditure amounting to R27.5 million. Please note that the total expenditure includes non-cash item that amounts to R3.4 million which relates Depreciation and Debt Impairments.

Table 2: Expenditure from 1st to 30th August2024

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	Budget Year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		47 180	54 352	54 352	3 657	6 987	9 059	(2 072)	-23%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	833	931	(99)	-11%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	-	-	4 167	(4 167)	-100%	25 000
Inventory consumed		11 464	13 333	13 333	434	1 206	2 222	(1 016)	-46%	13 333
Debt impairment		-	17 056	17 056	1 421	2 843	2 843	(0)	0%	17 056
Depreciation and amortisation		18 411	23 541	23 541	1 962	3 923	3 923	0	0%	23 541
Interest		1 958	1 887	1 887	-	-	315	(315)	-100%	1 887
Contracted services		11 473	7 750	7 750	723	1 337	1 292	45	4%	7 750
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		18 548	15 824	15 824	1 378	2 228	2 637	(409)	-16%	15 824
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	96	(96)	-100%	579
Total Expenditure		207 820	164 908	164 908	9 992	19 357	27 485	(8 128)	-30%	164 908

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
Expenditure By Type													
Employee related costs	3 329 535	3 657 369	-	-	-	-	-	-	-	-	-	-	6 986 903
Remuneration of councillors	416 308	416 308	-	-	-	-	-	-	-	-	-	-	832 616
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	772 026	433 883	-	-	-	-	-	-	-	-	-	-	1 205 909
Debt impairment	1 421 298	1 421 298	-	-	-	-	-	-	-	-	-	-	2 842 596
Depreciation and amortisation	1 961 724	1 961 724	-	-	-	-	-	-	-	-	-	-	3 923 449
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	613 530	723 446	-	-	-	-	-	-	-	-	-	-	1 336 976
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	949 754	1 378 420	-	-	-	-	-	-	-	-	-	-	2 228 174
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	9 364 175	9 992 448	-	-	-	-	-	-	-	-	-	-	19 356 623

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

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

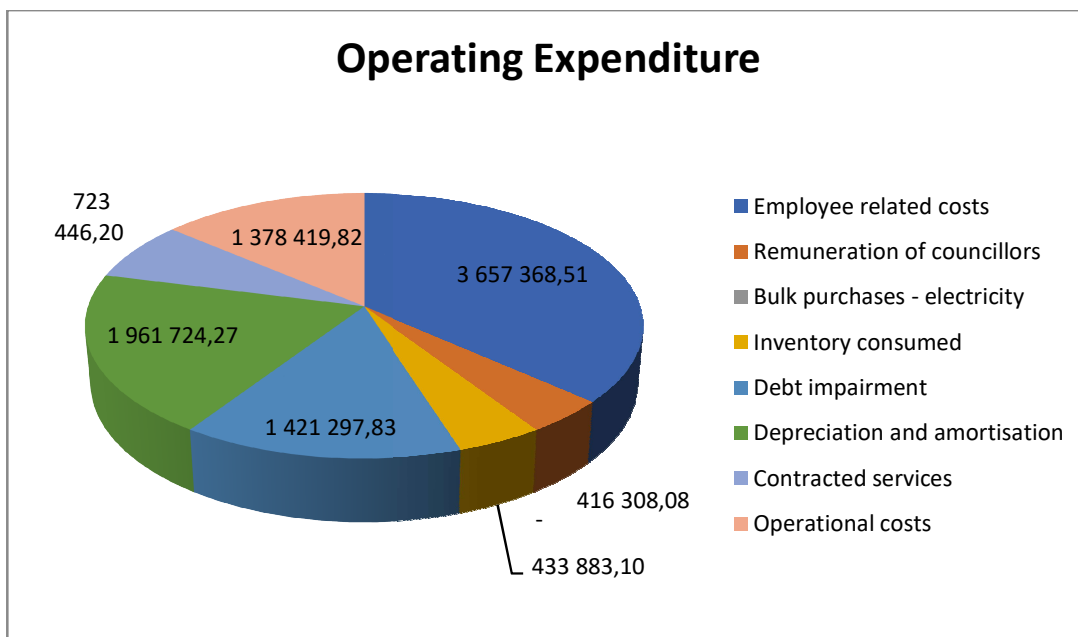


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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	9 992	19 357	27 485	(8 128)	-30%	164 908
Surplus/(Deficit)		(51 709)	(3 453)	(3 453)	103	24 170	(575)	24 746	(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 & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	22 258 000,00	5 000 000,00	2 073 952,27	2 474 010,69	19 783 989,31	11%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	5 672 627,14	7 217 701,89	12 782 298,11	36%
Sub-Total	42 258 000,00	15 000 000,00	7 746 579,41	9 691 712,57	32 566 287,43	23%

For this financial year, the municipality has budgeted R42.3 million on capital transfers. For the reporting month the municipality did not receive any capital allocation, in terms of Section 19 of Division of Revenue Act 2023.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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)	103	24 170	(575)	24 746	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	-	15 000	7 043	7 957	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		3 475	38 805	38 805	103	39 170	6 468	32 703	0	38 805
Income Tax								-		
Surplus/(Deficit) after income tax		3 475	38 805	38 805	103	39 170	6 468	32 703	0	38 805
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		3 475	38 805	38 805	103	39 170	6 468	32 703	0	38 805
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		3 475	38 805	38 805	103	39 170	6 468	32 703	0	38 805

The surplus before inclusion of capital transfers amounted to R103 thousands and after inclusion of capital transfers surplus remained unchanged for the reporting month.

3.3 Capital Expenditure.

Municipality has not spent on capital expenditure for the month ending August 2024 and the actual year to date remained unchanged from the previous month and it amounts to R7.7 million which still reflects overspending on capital grants of R 704 thousand when compared to year-to-date budget that amounts to R7.1 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 - M02 August

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										
EXPENDITURE										
Capital expenditure of Transfers and Grants										
National Government:										
		36 794	42 258	42 258	-	7 747	7 043	704	10,0%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		827	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		18 900	22 258	22 258	-	2 074	3 710	(1 636)	-44,1%	22 258
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		17 067	20 000	20 000	-	5 673	3 333	2 339	70,2%	20 000
Total capital expenditure of Transfers and Grants		51 549	42 258	42 258	-	7 747	7 043	704	10,0%	42 258

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 R15 million was received to date for capital grants, from the total amount received R9.6 million (VAT Inc) is committed or spent to date which translates 23% 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
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	22 258 000,00	5 000 000,00	2 073 952,27	2 474 010,69	19 783 989,31	11%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	5 672 627,14	7 217 701,89	12 782 298,11	36%
Sub-Total	42 258 000,00	15 000 000,00	7 746 579,41	9 691 712,57	32 566 287,43	23%

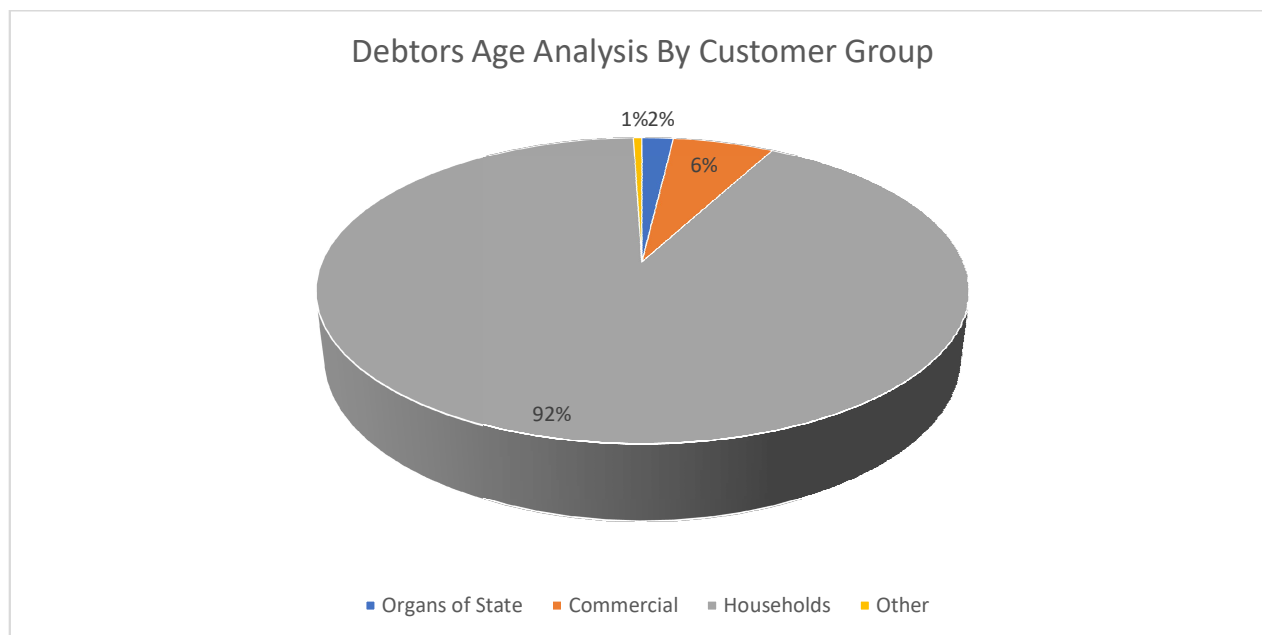
1.4 Debtors Ageing

The total debtors book as at end of August 2024 amounts to R 433.9 million, from the total debts R397.7 million is owned by Households, 8 million is owned by Organ of the States, R25.9 million is owned by Commercial and R2.2 million is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	407	375	343	308	373	288	1 914	67 696	71 703	70 578		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	557	328	192	106	118	156	887	26 405	28 749	27 672		
Receivables from Non-exchange Transactions - Property Rates	1400	1 107	917	817	805	762	850	4 244	49 277	58 779	55 938		
Receivables from Exchange Transactions - Waste Water Management	1500	865	856	736	714	723	736	4 555	59 445	68 630	66 172		
Receivables from Exchange Transactions - Waste Management	1600	641	620	528	512	514	521	3 190	41 203	47 728	45 939		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 272	2 244	2 321	2 174	2 154	2 148	12 940	127 932	154 186	147 348		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	42	46	33	47	42	38	221	3 612	4 080	3 959		
Total By Income Source	2000	5 892	5 386	4 970	4 666	4 685	4 735	27 951	375 570	433 855	417 607	-	-
July Totals		5 757	5 049	4 716	4 708	4 753	4 757	27 838	371 404	428 983	413 461		
Debtors Age Analysis By Customer Group													
Organs of State	2200	450	344	295	233	202	199	945	5 367	8 034	6 946		
Commercial	2300	673	452	304	286	276	296	1 457	22 146	25 891	24 461		
Households	2400	4 740	4 555	4 342	4 112	4 175	4 209	25 362	346 228	397 724	384 087		
Other	2500	29	35	29	35	32	32	186	1 828	2 207	2 113		
Total By Customer Group	2600	5 892	5 386	4 970	4 666	4 685	4 735	27 951	375 570	433 855	417 607	-	-

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



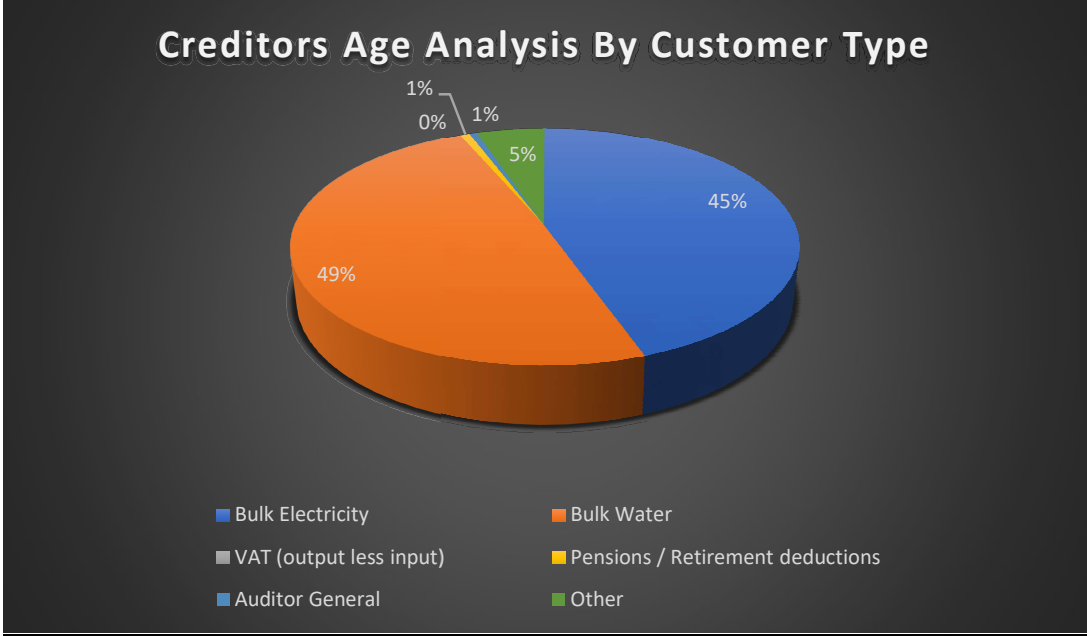
1.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R266.6 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R118.9 million and R130.6 million represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	5 776	6 836	7 010	8 106	7 365	43 199	40 646	-	118 939	
Bulk Water	0200	2 508	2 582	2 241	2 191	2 068	12 406	14 231	92 398	130 624	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	821	1 104	-	-	-	-	-	-	1 926	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	1 509	1 884	1 013	1 233	1 361	3 154	3 524	13 679	
Auditor General	0800	326	137	67	3	261	317	41	323	1 475	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	9 431	12 168	11 203	11 313	10 929	57 283	58 072	96 244	266 643	-

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



4. Budget performance overview.

4.1 Operating revenue by source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M02 August

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
R thousands									
Financial Performance									
Property rates	12 916	14 608	14 608	1 129	2 263	2 435	(171)	-7%	14 608
Service charges	31 972	40 709	40 709	3 359	6 331	6 785	(454)	-7%	40 709
Investment revenue	357	-	-	22	22	-	22	#DIV/0!	-
Transfers and subsidies - Operational	76 049	72 942	72 942	3 311	30 395	12 157	18 238	0	72 942
Other own revenue	34 817	33 197	33 197	2 275	4 516	5 533	(1 017)	-18%	-
Total Revenue (excluding capital transfers and contributions)	156 111	161 455	161 455	10 096	43 527	26 909	16 618	62%	161 455

4.2 Operating expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M02 August

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
R thousands									
Employee costs	47 180	54 352	54 352	3 657	6 987	9 059	(2 072)	-23%	54 352
Remuneration of Councillors	5 257	5 587	5 587	416	833	931	(99)	-11%	5 587
Depreciation and amortisation	18 411	23 541	23 541	1 962	3 923	3 923	0	0%	23 541
Interest	1 958	1 887	1 887	-	-	315	(315)	-100%	1 887
Inventory consumed and bulk purchases	38 158	38 333	38 333	434	1 206	6 389	(5 183)	-81%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	96 856	41 209	41 209	3 523	6 408	6 868	(460)	-7%	41 209
Total Expenditure	207 820	164 908	164 908	9 992	19 357	27 485	(8 128)	-30%	164 908

4.3 Capital expenditure.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M02 August

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
R thousands									
Capital expenditure & funds sources									
Capital expenditure	51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258
Capital transfers recognised	51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258

4.4 Cash flows.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M02 August

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
R thousands									
Cash flows									
Net cash from (used) operating	-	26 025	26 025	2 813	41 656	4 337	(37 318)	-860%	314 401
Net cash from (used) investing	-	(42 258)	(42 258)	-	(7 747)	(7 043)	704	-10%	(42 258)
Net cash from (used) financing	-	325	325	1	2	54	52	95%	325
Cash/cash equivalents at the month/year end	734	(15 839)	(15 839)	20 002	35 018	(2 582)	(37 601)	1456%	273 574

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 9 323 963.78

Closing cash balance as per bank statement = R 4 038 568.22

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 August overtime amounted to R141 thousands and the year-to-date actual amounts to R 203 thousand for the month.

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

The municipality was charged penalties and interest worth R 61.3 thousand for PAYE by SARS for late payment made for August2024.

Pillar 3 - Trade Payables

Trade payables have increased compared to the previous month as indicated earlier in the report. July trade payables amounted to R 260.7 million which has increase by R5.9 million when compared to July creditors that amounts to R266.6 million, municipality is trying to pay its creditors within 30 days after getting the invoice.

Pillar 4 - Cash and Short-term liquidity

The municipality's short-term liabilities exceed short-term assets. The total current liabilities for the period ending August amounts to R305.7 million and the total current assets is R62.2 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 rate.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 30 August 2024 are an average of 44% or R 1.5 million. The norm in terms MFMA Circular 71 is 7% – 10%.

Water

Total water losses as of 30 August 2024 are an average of 98% or R771thousand 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	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	22 258 000,00	5 000 000,00	2 073 952,27	2 474 010,69	19 783 989,31	11%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	5 672 627,14	7 217 701,89	12 782 298,11	36%
Sub-Total	42 258 000,00	15 000 000,00	7 746 579,41	9 691 712,57	32 566 287,43	23%

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 15 million and R9.6 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 - M02 August

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
R thousands									
Financial Performance									
Property rates	12 916	14 608	14 608	1 129	2 263	2 435	(171)	-7%	14 608
Service charges	31 972	40 709	40 709	3 359	6 331	6 785	(454)	-7%	40 709
Investment revenue	357	-	-	22	22	-	22	#DIV/0!	-
Transfers and subsidies - Operational	76 049	72 942	72 942	3 311	30 395	12 157	18 238	0	72 942
Other own revenue	34 817	33 197	33 197	2 275	4 516	5 533	(1 017)	-18%	-
Total Revenue (excluding capital transfers and contributions)	156 111	161 455	161 455	10 096	43 527	26 909	16 618	62%	161 455
Employee costs	47 180	54 352	54 352	3 657	6 987	9 059	(2 072)	-23%	54 352
Remuneration of Councillors	5 257	5 587	5 587	416	833	931	(99)	-11%	5 587
Depreciation and amortisation	18 411	23 541	23 541	1 962	3 923	3 923	0	0%	23 541
Interest	1 958	1 887	1 887	-	-	315	(315)	-100%	1 887
Inventory consumed and bulk purchases	38 158	38 333	38 333	434	1 206	6 389	(5 183)	-81%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	96 856	41 209	41 209	3 523	6 408	6 868	(460)	-7%	41 209
Total Expenditure	207 820	164 908	164 908	9 992	19 357	27 485	(8 128)	-30%	164 908
Surplus/(Deficit)	(51 709)	(3 453)	(3 453)	103	24 170	(575)	24 746	-4300%	(3 453)
Transfers and subsidies - capital (monetary)	50 290	42 258	42 258	-	15 000	7 043	7 957	113%	42 258
Transfers and subsidies - capital (in-kind)	4 894	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3 475	38 805	38 805	103	39 170	6 468	32 703	506%	38 805
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	3 475	38 805	38 805	103	39 170	6 468	32 703	506%	38 805
Capital expenditure & funds sources									
Capital expenditure	51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258
Capital transfers recognised	51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258
Financial position									
Total current assets	(53 900)	158 919	158 919	-	62 201	-	-	-	158 919
Total non current assets	480 050	395 757	395 757	-	483 873	-	-	-	395 757
Total current liabilities	414 559	383 573	383 573	-	305 750	-	-	-	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	-	232 685	-	-	-	163 025
Cash flows									
Net cash from (used) operating	-	26 025	26 025	2 813	41 656	4 337	(37 318)	-860%	314 401
Net cash from (used) investing	-	(42 258)	(42 258)	-	(7 747)	(7 043)	704	-10%	(42 258)
Net cash from (used) financing	-	325	325	1	2	54	52	95%	325
Cash/cash equivalents at the month/year end	734	(15 839)	(15 839)	20 002	35 018	(2 582)	(37 601)	1456%	273 574
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	5 892	5 386	4 970	4 666	4 685	4 735	27 951	375 570	433 855
Creditors Age Analysis									
Total Creditors	9 431	12 168	11 203	11 313	10 929	57 283	58 072	96 244	266 643

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) - M02 August

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
Governance and administration		96 186	91 756	91 756	5 007	33 721	15 293	18 428	121%	91 756
Executive and council		65 798	66 243	66 243	311	27 395	11 041	16 355	148%	66 243
Finance and administration		30 388	25 513	25 513	4 696	6 326	4 252	2 073	49%	25 513
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 982	2 206	2 206	-	30	368	(337)	-92%	2 206
Community and social services		1 290	1 321	1 321	-	13	220	(208)	-94%	1 321
Sport and recreation		43	-	-	-	-	-	-	-	-
Public safety		649	884	884	-	18	147	(130)	-88%	884
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		176	450	450	-	-	75	(75)	-100%	450
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		176	450	450	-	-	75	(75)	-100%	450
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		112 952	109 302	109 302	5 089	24 776	18 217	6 559	36%	109 302
Energy sources		19 273	21 682	21 682	1 808	3 201	3 614	(413)	-11%	21 682
Water management		48 508	35 805	35 805	954	6 916	5 967	948	16%	35 805
Waste water management		34 601	40 008	40 008	1 356	12 717	6 668	6 049	91%	40 008
Waste management		10 569	11 807	11 807	971	1 942	1 968	(26)	-1%	11 807
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	211 295	203 713	203 713	10 096	58 527	33 952	24 575	72%	203 713
Expenditure - Functional										
Governance and administration		62 792	65 048	65 048	4 775	9 702	10 841	(1 139)	-11%	65 048
Executive and council		13 865	13 862	13 862	1 129	2 099	2 310	(211)	-9%	14 160
Finance and administration		48 927	51 185	51 185	3 646	7 603	8 531	(928)	-11%	51 142
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 739	14 527	14 527	925	1 800	2 421	(621)	-26%	14 655
Community and social services		2 407	2 958	2 958	177	354	493	(139)	-28%	2 958
Sport and recreation		2 913	4 845	4 845	225	438	808	(370)	-46%	4 855
Public safety		4 156	3 463	3 463	264	489	577	(88)	-15%	3 581
Housing		4 263	3 261	3 261	259	520	544	(24)	-4%	3 261
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 874	8 322	8 322	728	1 006	1 387	(381)	-27%	8 322
Planning and development		5 524	5 951	5 951	397	573	992	(418)	-42%	5 951
Road transport		4 351	2 371	2 371	331	433	395	38	10%	2 371
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		121 916	77 011	77 011	3 565	6 849	12 835	(5 986)	-47%	76 629
Energy sources		55 632	39 251	39 251	999	1 822	6 542	(4 720)	-72%	38 893
Water management		37 377	18 282	18 282	1 071	2 092	3 047	(955)	-31%	18 271
Waste water management		19 274	15 818	15 818	1 284	2 514	2 636	(122)	-5%	15 817
Waste management		9 634	3 660	3 660	211	421	610	(189)	-31%	3 648
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	208 321	164 908	164 908	9 992	19 358	27 485	(8 127)	-30%	164 908
Surplus/ (Deficit) for the year		2 974	38 805	38 805	103	39 169	6 468	32 701	5,056219	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) - M02 August

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
R thousands										
Revenue by Vote										
Vote 01 - Executive & Council	1	65 798	66 243	66 243	311	27 395	11 041	16 355	148,1%	66 243
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		175	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		30 213	25 513	25 513	4 696	6 326	4 252	2 073	48,8%	25 513
Vote 05 - Municipal Infrastructure		113 127	109 752	109 752	5 089	24 776	18 292	6 484	35,4%	109 752
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		1 982	-	-	-	30	-	30	#DIV/0!	-
Vote 08 - Sports, Arts, Parks, Culture		-	2 206	2 206	-	-	368	(368)	-100,0%	2 206
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	211 295	203 713	203 713	10 096	58 527	33 952	24 575	72,4%	203 713
Expenditure by Vote										
Vote 01 - Executive & Council	1	12 757	11 703	11 703	1 069	1 970	1 950	19	1,0%	11 703
Vote 02 - Office Of The Municipal Manager		713	2 159	2 159	60	130	360	(230)	-63,9%	2 159
Vote 03 - Corporate Services		15 144	17 241	17 241	1 344	3 202	2 873	329	11,4%	17 241
Vote 04 - Financial Services		33 854	33 945	33 945	2 302	4 401	5 657	(1 257)	-22,2%	33 945
Vote 05 - Municipal Infrastructure		129 642	82 382	82 382	4 074	7 498	13 730	(6 233)	-45,4%	82 382
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		8 784	587	587	652	1 250	98	1 152	1177,7%	587
Vote 08 - Sports, Arts, Parks, Culture		-	10 679	10 679	14	29	1 780	(1 751)	-98,4%	10 679
Vote 09 - Planning & Development		6 926	6 213	6 213	478	878	1 035	(158)	-15,2%	6 213
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	207 820	164 908	164 908	9 992	19 357	27 485	(8 128)	-29,6%	164 908
Surplus/ (Deficit) for the year	2	3 475	38 805	38 805	103	39 170	6 468	32 703	505,6%	38 805

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 16.7% as at end of August 2024.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to R11.7 million. For the month of August 2024, R1.1 million has been spent and the actual year to date amounts to R2 million which reflected positive variance of 1% when compared to the projected budget that amounts to R2 million.

Vote 2 – Municipal Manager

Municipal Manager original budget amounts to R2.2 million, for the month of August 2024 R 60 thousand has been spent and the actual year to date amounts to R 130 thousands. Due unfilled vacant posts in the Municipal Manager office, the municipality has spent 63.9% less than the projected budget that amounts to R360 thousands for the month ending August 2024.

Vote 3 – Corporate Services

Corporate Services original budget amounts to R17.2 million, for the month of August 2024, R1.3 million has been spent and the actual year to date amounts to R3.2 million which shows that Corporate Services has spent 11% more than the projected budget that amounts to R 2.9 million.

Vote 4 – Finance Department

Finance Department original budget amounts to R33.9 million, for the month of August 2024 R2.3 million has been spent and the actual year to date amounts to R4.4million. Due to unfilled vacant posts in the finance office the municipality has spent 22.2% less than the projected budget that amounts to R5.7 million.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to R82.4 million, for the month of August 2024 R4.1 has been spent and the actual year to date amounts to R7.6 million which shows that the municipality has spent 45% less than the projected budget that amounts to R13.7million.

Vote 7 – Public Safety & Transport

Public Safety & Transport original budget amounts to R587 thousands,for the month of August R652 thousands has been spent and the actual year to date amounts to R1.3 million. Due to misclassification of salaries that still needs to be fixed by Payroll, the actuals do not transact where we have budgeted on, the municipality has spent 1173% more than the projected budget of R98 thousands.

Vote 9 – Planning & Development

Planning & Development original budget amounts to R6.2 million, for the month of August R478 thousand has been spent and the actual year to date amounts to R878 thousand which shows that municipality has spent 15% less than the projected budget that amounts to R1 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) - M02 August

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
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 600	18 637	18 637	1 684	2 953	3 106	(153)	-5%	18 637
Service charges - Water		3 264	3 663	3 663	358	726	611	116	19%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	751	1 514	1 894	(380)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	566	1 137	1 174	(37)	-3%	7 045
Sale of Goods and Rendering of Services		531	773	773	31	78	129	(51)	-40%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 688	3 306	4 065	(759)	-19%	24 389
Interest from Current and Non Current Assets		357	-	-	22	22	-	22	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	2	-	-	0	(0)	-100%	2
Rental from Fixed Assets		6	3	3	-	9	0	9	1885%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	-	18	50	(32)	-64%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 129	2 263	2 435	(171)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	98	(98)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	72 942	3 311	30 395	12 157	18 238	150%	72 942
Interest		5 986	7 146	7 146	556	1 105	1 191	(86)	-7%	7 146
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		175	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		156 111	161 455	161 455	10 096	43 527	26 909	16 618	62%	161 455
Expenditure By Type										
Employee related costs		47 180	54 352	54 352	3 657	6 987	9 059	(2 072)	-23%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	833	931	(99)	-11%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	-	-	4 167	(4 167)	-100%	25 000
Inventory consumed		11 464	13 333	13 333	434	1 206	2 222	(1 016)	-46%	13 333
Debt impairment		-	17 056	17 056	1 421	2 843	2 843	(0)	0%	17 056
Depreciation and amortisation		18 411	23 541	23 541	1 962	3 923	3 923	0	0%	23 541
Interest		1 958	1 887	1 887	-	-	315	(315)	-100%	1 887
Contracted services		11 473	7 750	7 750	723	1 337	1 292	45	4%	7 750
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		18 548	15 824	15 824	1 378	2 228	2 637	(409)	-16%	15 824
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	96	(96)	-100%	579
Total Expenditure		207 820	164 908	164 908	9 992	19 357	27 485	(8 128)	-30%	164 908
Surplus/(Deficit)		(51 709)	(3 453)	(3 453)	103	24 170	(575)	24 746	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		50 290	42 258	42 258	-	15 000	7 043	7 957	0	42 258
Surplus/(Deficit) after capital transfers & contributions		3 475	38 805	38 805	103	39 170	6 468	32 703	0	38 805
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		3 475	38 805	38 805	103	39 170	6 468	32 703	0	38 805
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		3 475	38 805	38 805	103	39 170	6 468	32 703	0	38 805
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		3 475	38 805	38 805	103	39 170	6 468	32 703	0	38 805

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 August 2024, the municipality has generated total operating revenue that amounts to R 10.1 million of which R3.1 million from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to R 13.1 million and the year-to-date budget amounts to R14.8 million which reflects a negative variance amounts to R1.7 million excluding operational grants, which shows that the municipality has under billed in August 2024.

Detailed explanation on revenue by source items.

Property Rates

The municipality has billed revenue of R1.1 million in August 2024. However, the actual year-to-date revenue amounts to R 2.3 million which is 7% lower than the budgeted revenue of R2.4 million for the period under review. This shortfall can be attributed to objections related to the valuation roll and a low payment rate.

Service charges – Electricity.

Municipality has billed revenue of R 1.6 million from Sales of Electricity. However, the year-to-date revenue amounts to R3 million, which reflected a negative variance amounting to 5% thousand when compared to year-to-date budget that amounts to R3.1 million for the period under review. The variance in Electricity Revenue is immaterial.

Service charges – water.

The municipality billed revenue of R358 thousands from Water Services, meanwhile the year-to-date actual amounts to R726 thousand which is 19% more than the year-to-date budget of R 611 thousand for the period under review. Municipality has fixed its waterpipes; majority of section has access to water services.

Service charges – sanitation.

In the month under review, the municipality has generated a revenue of R751 thousand. The year-to-date actual amounts to R1.5 million, which is 20% less than the year-to-date budget of R 1.9 million for the month. Notably, the collection on this service can be enhanced if the municipality enforces its approved credit control and debt collection policies.

Service charges – refuse.

The municipality generated R566 thousands and actual year to date amounts to R 1.1 million which is 3% less than year to date budget that amounts to R1.2 million during the period under review. The variance is immaterial.

Rent from fixed assets.

The municipality did not generate revenue from fixed assets generated during the month of August 2024. The year-to-date actual remained unchanged from the previous month as it amounts to R9.5 thousand and the year-to-date budget amounts to R477 for the month under review, which reflected a variance of 1885%. This variance is caused by incorrect tariff used rental of halls tariff used for renting out the sports facility (stadium).

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 3.3 million, which is 19% less than the year-to-date budget of R 4.1 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 R98 thousands for August 2024.

Transfers recognised – operational.

As per DoRa payment schedule municipality has received Financial Management Grant amounting to R3 million and Expanded Public Works Grant amount to R311 thousands.

Other revenue

The municipality did not receive revenue from other revenue for this month, the year-to-date actual remained unchanged from the previous month which amounts to R18 thousands which is 64% less than the projected revenue that amounts to R50 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 August 2024, the municipality incurred a total operating expenditure of R10 million and the current year-to-date actual shows that the municipality has spent R19.4 million to date, which is 30% less than the projected budget of R27.5 million.

Employee related costs

The municipality incurred R 3.7 million on employee related costs and actual year to date amounts to R6.9 which reflects a negative variance of 23% that show that the municipality has spent less than the year-to-date budget which amounts to R 9.1million in the current month. The cost drivers to this variance are caused by vacant positions which were budgeted for, but no appointments were made. Cost containment measures were taken on this item to ensure expenditure stays within the budget, especially on overtime and standby allowance.

Remuneration of councillors

Expenditure incurred in relation to councillor's remuneration amounts to R416 thousands and the year-to-date actual amounts to R 832thousand which reflects a negative variance of 11% when compared to year-to-date budget that amounts to R 931 thousand. 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 R2.8 million which reflects 0% variance when compared to actual year to date budget that amounts R2.8 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 R3.9 million which reflects 0% variance when compared to actual year to date budget that amounts to R3.9 million. Journals are being processed based on budgeted Depreciation amount as per 2022/23 Annual Financial Statement.

Bulk purchases

The municipality did not pay Eskom for the reporting month and the actual year to date amounts to R0 million, which reflected a negative variance amounting to R 4.2 million that is 100% less than projected budget that amounts to R4.2 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 434 thousand on inventory consumed and the year-to-date expenditure amounts to R1.2 million. This reflects a variance of 46% less than the projected budget of R 2.2 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 R723 thousand and the year-to-date actual amounts to R 1.3 million which reflects immaterial negative variance of 4% when compared to the actual year to date budget that amounts to R1.3 million.

Other expenditure

This item has incurred expenditure amounting to R1.4 million and the actual year to dates amounts to R2.2 million which reflected negative 16% variance when compared to the year-to-date budget that amounts to R 2.6 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) - M02 August

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
R thousands	1									
Single Year expenditure appropriation	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	-	7 747	7 043	704	10%	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 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258
Total Capital Expenditure		51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258
Energy sources		-	-	-	-	-	-	-	-	-
Water management		34 482	22 258	22 258	-	2 074	3 710	(1 636)	-44%	22 258
Waste water management		17 067	20 000	20 000	-	5 673	3 333	2 339	70%	20 000
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258
Funded by:										
National Government		36 794	42 258	42 258	-	7 747	7 043	704	10%	42 258
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		14 755	-	-	-	-	-	-	-	-
Transfers recognised - capital		51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		51 549	42 258	42 258	-	7 747	7 043	704	10%	42 258

Municipality did not spend on the capital grants for the reporting month, and the year-to-date actual remained unchanged from the previous month which amounts to R7.7 which is still 10% above the projected actual budget that amounts to R 7 million.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		(100 292)	63 861	63 861	11 228	63 861
Trade and other receivables from exchange transactions		(20 998)	32 176	32 176	(16 910)	32 176
Receivables from non-exchange transactions		1 878	16 277	16 277	5 199	16 277
Current portion of non-current receivables						
Inventory		121	(994)	(994)	121	(994)
VAT		67 345	49 413	49 413	64 529	49 413
Other current assets		(1 953)	(1 814)	(1 814)	(1 965)	(1 814)
Total current assets		(53 900)	158 919	158 919	62 201	158 919
Non current assets						
Investments						
Investment property		24 867	23 831	23 831	24 867	23 831
Property, plant and equipment		454 799	371 544	371 544	458 622	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						
Total non current assets		480 050	395 757	395 757	483 873	395 757
TOTAL ASSETS		426 150	554 676	554 676	546 074	554 676
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	0	0	–	0
Consumer deposits		1 328	1 309	1 309	1 332	1 309
Trade and other payables from exchange transactions		376 613	347 263	347 263	249 652	347 263
Trade and other payables from non-exchange transactions		2 696	3 236	3 236	20 183	3 236
Provision		8 962	7 404	7 404	8 955	7 404
VAT		24 960	24 362	24 362	25 628	24 362
Other current liabilities		–	–	–	–	–
Total current liabilities		414 559	383 573	383 573	305 750	383 573
Non current liabilities						
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		–	–	–	–	–
Total non current liabilities		7 995	8 079	8 079	7 640	8 079
TOTAL LIABILITIES		422 553	391 651	391 651	313 390	391 651
NET ASSETS	2	3 596	163 025	163 025	232 685	163 025
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		210 698	163 025	163 025	232 685	163 025
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	210 698	163 025	163 025	232 685	163 025

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 August 2024, the municipality recorded total assets of R546.1 million which includes R 62.2 million and R483.8 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 August 2024, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of –R11.7 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 August 2024, the municipality recorded R 458.6 million for Property Plant and Equipment, which represents 84% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities.

This shows that recorded PPE is R458.6million 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 August 2024. As at the end August 2024, the municipality recorded total liabilities of 313.4 million which entails of R 305.8 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 0.20, which is current assets divided by current liabilities (62 201/ 305 750). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its short term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position 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 - M02 August

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	7 742	7 742	358	809	1 290	(482)	-37%	7 742
Service charges		-	21 576	21 576	1 903	3 539	3 596	(57)	-2%	21 576
Other revenue		-	7 128	7 128	3 798	4 451	1 188	3 263	275%	238 939
Transfers and Subsidies - Operational		-	72 942	72 942	3 311	30 395	12 157	18 238	150%	72 942
Transfers and Subsidies - Capital		-	42 258	42 258	-	15 000	7 043	7 957	113%	42 258
Interest		-	-	-	52	52	-	52	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(123 733)	(123 733)	(6 609)	(12 591)	(20 622)	(8 032)	39%	(67 169)
Interest		-	(1 887)	(1 887)	-	-	(315)	(315)	100%	(1 887)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	26 025	26 025	2 813	41 656	4 337	(37 318)	-860%	314 401
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	(42 258)	(42 258)	-	(7 747)	(7 043)	704	-10%	(42 258)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(42 258)	(42 258)	-	(7 747)	(7 043)	704	-10%	(42 258)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	5	5	1	2	1	2	173%	5
Payments										
Repayment of borrowing		-	319	319	-	-	53	53	100%	319
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	325	325	1	2	54	52	95%	325
NET INCREASE/ (DECREASE) IN CASH HELD		-	(15 908)	(15 908)	2 814	33 912	(2 651)			272 467
Cash/cash equivalents at beginning:		734	69	69	17 188	1 107	69			1 107
Cash/cash equivalents at month/year end:		734	(15 839)	(15 839)	20 002	35 018	(2 582)			273 574

Table C7 presents details pertaining to cash flow performance. As at end of August 2024, the net cash inflow from operating activities amounts to R2.8 million, whilst the net cash outflow from investing activities amounts to R 0 that is mainly comprised of capital assets (expenditure).

movement, and cash outflow from financing activities amounts R 1 thousand. The cash and cash equivalent held for August 2024 amounted to R2.8 million and the net effect of the above cash flows is cash outflow movement of R 20 million.

PART 2: SUPPORTING DOCUMENTATION

6. Debtors' Analysis

The outstanding debtors as at 30 August 2024 amounts to R 433.9 million which shows increase of R4.9 million in debtors' book when compared to July 2024 outstanding debtors that amounts to R428.9 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R397.7 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. 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 and consider to write off old debt.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	407	375	343	308	373	288	1 914	67 696	71 703	70 578		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	557	328	192	106	118	156	887	26 405	28 749	27 672		
Receivables from Non-exchange Transactions - Property Rates	1400	1 107	917	817	805	762	850	4 244	49 277	58 779	55 938		
Receivables from Exchange Transactions - Waste Water Management	1500	865	856	736	714	723	736	4 555	59 445	68 630	66 172		
Receivables from Exchange Transactions - Waste Management	1600	641	620	528	512	514	521	3 190	41 203	47 728	45 939		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 272	2 244	2 321	2 174	2 154	2 148	12 940	127 932	154 186	147 348		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	42	46	33	47	42	38	221	3 612	4 080	3 959		
Total By Income Source	2000	5 892	5 386	4 970	4 666	4 685	4 735	27 951	375 570	433 855	417 607	-	-
July Totals		5 757	5 049	4 716	4 708	4 753	4 757	27 838	371 404	428 983	413 461		
Debtors Age Analysis By Customer Group													
Organs of State	2200	450	344	295	233	202	199	945	5 367	8 034	6 946		
Commercial	2300	673	452	304	286	276	296	1 457	22 146	25 891	24 461		
Households	2400	4 740	4 555	4 342	4 112	4 175	4 209	25 362	346 228	397 724	384 087		
Other	2500	29	35	29	35	32	32	186	1 828	2 207	2 113		
Total By Customer Group	2600	5 892	5 386	4 970	4 666	4 685	4 735	27 951	375 570	433 855	417 607	-	-

6.1 Top 100 Commercial

ACCOUNT NO	NAME	CURRENT	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS- BAL	CONSOLIDATED BALANCE
1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	-	9 818 755,94	9 818 755,94
5002097	DWT DAILY WHEEL AND TYRES (PTY) LTD	-	-	-	-	-	-	-	-	-	3 352 927,94	3 352 927,94
1015015	S SANRAL	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	2 716 518,98	2 873 619,20
5002103	IMPERIAL SUPERMARKET	-	-	-	-	-	-	-	-	-	1 012 940,88	1 012 940,88
1015018	LM ERASMUS BOEDERY GRASBULT	6 701,46	6 695,38	6 620,27	6 614,19	6 608,12	6 602,04	6 595,96	6 589,89	6 583,81	840 750,97	900 362,09
1200206	GM WESI	-	-	-	-	-	-	-	-	-	528 062,83	528 062,83
1002657	A TERWIN	8 346,48	8 300,38	7 998,84	7 952,77	7 906,65	7 860,53	7 814,42	7 768,30	7 722,17	456 861,12	528 531,66
1002463	A SPOORNET	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	414 538,20	430 113,06
1016074	THABAZIBU F TRADING	10 616,39	10 749,08	8 604,32	5 039,62	6 048,46	5 920,51	5 678,84	8 972,79	3 500,15	333 849,03	398 979,19
5002102	BLACK GINGER 489 PTY LTD	-	-	-	-	-	-	-	-	-	297 318,98	297 318,98
1012890	LI KGWAPI	7 509,62	7 519,11	7 324,65	7 334,14	7 290,49	7 353,09	7 309,45	7 318,92	7 328,40	291 862,48	358 150,35
1015849	CM AVENANT	3 844,37	3 963,35	3 711,36	3 550,79	3 402,98	3 242,46	3 100,85	3 030,92	2 894,27	288 176,95	318 918,30
1011982	WARRENTON SUPER CHICKEN PTY LTD	16 391,14	12 123,48	33 083,38	11 031,79	14 306,29	66 097,82	9 744,50	8 536,51	8 053,25	286 362,31	465 730,47
1011755	TRANSKA RESORT	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	282 156,78	296 300,91
1012914	CENTENNIAL TRADING CO 114 PTY LTD	4 421,86	4 399,71	4 231,65	4 209,50	4 187,36	4 165,20	4 143,04	4 120,90	4 098,74	277 719,12	315 697,08
1007879	GD LANDRY	3 140,70	3 125,81	3 038,19	3 023,26	3 008,37	2 993,47	2 978,58	2 963,67	2 948,77	248 453,19	275 674,01
1002107	HM GELDENHUYS	2 907,75	2 899,29	2 768,30	2 759,88	2 751,42	2 742,96	2 734,50	2 726,05	2 717,59	240 167,30	265 175,04
1014983	ED COETZEE	2 908,68	2 894,79	2 816,78	2 802,95	2 789,05	2 775,15	2 761,26	2 747,36	2 733,47	214 806,87	240 036,36
1006345	THUSANANG MARK	2 441,50	2 430,57	2 365,23	2 354,27	2 343,35	2 332,42	2 321,48	2 310,55	2 299,62	205 476,90	226 675,89
1000868	KJ HAARHOFF	3 909,09	3 886,39	3 756,32	3 733,65	3 710,96	3 688,26	3 665,57	3 642,87	3 620,19	189 521,88	223 135,18
1006338	SS & VK KOTE	2 310,86	2 300,37	2 237,43	2 227,00	2 216,52	2 206,03	2 195,53	2 185,05	2 174,56	188 418,04	208 471,39
1006273	NJ MOCHANE	3 029,32	3 012,88	2 916,59	2 900,14	2 883,70	2 867,26	2 850,82	2 834,37	2 817,93	183 433,55	209 546,56
1006603	E MARAKARELO	2 637,64	2 624,50	2 546,71	2 533,64	2 520,50	2 507,37	2 494,23	2 481,09	2 467,97	182 249,80	205 063,45
1006090	BURNE-A-TOWEL PTY LTD	2 086,57	2 077,67	1 985,04	1 976,15	1 967,27	1 958,38	1 949,48	1 940,61	1 931,71	172 884,78	190 757,66
1005712	SEEKOEI (LETAMO TAVERN)	2 262,66	2 252,63	2 152,65	2 142,62	2 132,61	2 122,58	2 112,55	2 102,54	2 092,51	170 997,38	190 370,73
1011696	M MANAGER	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	159 690,32	164 735,09
1002438	JC HUMAN	-	-	-	-	-	-	-	-	-	157 487,29	157 487,29
1006441	TMS PADISHO	1 931,22	1 922,49	1 869,48	1 860,77	1 852,05	1 843,33	1 834,61	1 825,88	1 817,15	157 041,30	173 798,28
1000192	JF DE BEER	3 283,27	3 263,86	3 155,02	3 135,57	3 116,16	3 096,75	3 077,34	3 057,94	3 038,53	155 374,47	183 598,91
1002433	JC HUMAN	2 553,60	2 540,11	2 421,77	2 408,26	2 394,78	2 381,31	2 367,83	2 354,35	2 340,89	154 978,14	176 741,04
1200313	CM AVENANT	-	-	-	-	-	-	-	-	-	153 401,23	153 401,23
1003418	KOMARIN KAFEE (OLIPHANT GGO)	2 321,81	2 309,24	2 238,66	2 226,15	2 213,57	2 201,00	2 188,43	2 175,86	2 163,29	141 754,72	161 792,73
1005496	R RETSWELLE FUNERALS	2 764,62	2 749,57	2 645,14	2 630,12	2 615,06	2 600,01	2 584,96	2 569,91	2 554,86	140 410,68	164 124,93
1009234	AP MATSHA	1 642,98	1 635,48	1 589,26	1 581,78	1 574,27	1 566,76	1 559,25	1 551,74	1 544,23	135 067,32	149 313,07

ACCOUNT NO	NAME	CURRENT	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1002953	B EN M STOOR	2 092,18	2 604,34	2 111,23	2 569,35	2 278,92	2 067,92	2 053,47	2 039,04	2 024,60	130 283,33	150 124,38
1200221	WARRENTON SLAGHUIS	-	-	1 354,46	1 342,97	1 351,59	1 360,34	1 344,10	1 272,19	98,82	128 861,63	136 986,10
1001953	J ABRAHIM	2 935,87	2 877,48	2 734,43	2 676,01	2 617,62	2 559,24	2 500,84	2 442,45	2 384,07	126 184,88	149 912,89
1009433	MW SEEKOEI	1 440,11	1 434,25	1 397,35	1 391,49	1 385,64	1 379,78	1 373,92	1 368,07	1 362,21	124 624,41	137 157,23
1016449	Y.R MATTHYSEN & MOOLMAN	3 510,54	3 529,38	4 120,88	4 402,83	6 079,20	4 161,74	5 198,41	4 087,21	5 262,19	121 618,90	161 971,28
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	3 174,16	3 153,97	3 038,90	3 018,76	2 998,56	2 978,37	2 958,18	2 937,99	2 917,80	120 831,72	148 008,41
1003420	O OLIPHANT (MADISO SENTRA)	3 348,24	3 338,22	1 900,32	1 877,90	1 855,46	1 833,04	1 810,61	1 788,19	1 765,76	120 730,56	140 248,30
1002071	A WELDECHERKOS(DANIELS)	1 094,60	1 090,66	1 065,78	1 061,83	1 057,89	1 053,94	1 049,99	1 046,05	1 042,10	113 220,80	122 783,64
1003152	PJ MALAN	1 116,77	1 111,91	1 084,73	1 079,84	1 074,99	1 070,13	1 065,28	1 060,43	1 055,58	101 110,85	110 830,51
1012635	N LE ROUX	1 071,33	1 067,38	1 042,51	1 038,56	1 034,62	1 030,67	1 026,71	1 022,77	1 018,82	99 918,86	109 272,23
1004131	CE COETZEE	1 289,68	1 283,73	1 250,26	1 244,37	1 238,41	1 232,46	1 226,50	1 220,55	1 214,59	99 594,64	110 795,19
1007135	TF DLAMINI (PROK)	1 206,99	1 201,13	1 164,23	1 158,37	1 152,51	1 146,66	1 140,80	1 134,95	1 129,09	99 196,00	109 630,73
1001897	BS KGOSIJANG	1 342,67	1 336,59	1 261,47	1 255,40	1 249,32	1 243,25	1 237,17	1 231,09	1 225,02	96 678,28	108 060,26
1001892	PAV BURGER	2 472,59	2 452,74	2 341,39	2 321,54	2 301,69	2 281,84	2 261,99	2 242,14	2 222,29	96 543,57	117 441,78
1002314	PAV BURGER	5 058,40	5 018,70	4 927,36	4 887,66	4 847,96	4 808,26	4 768,56	4 761,70	4 722,00	96 412,39	140 212,99
1009073	M LESABE	1 575,77	1 567,39	1 520,34	1 512,00	1 503,61	1 495,23	1 486,85	1 478,47	1 470,09	92 856,27	106 466,02
1006078	ILIFU TRADING 240C C	730,24	727,70	711,65	709,10	706,56	704,01	701,47	698,92	696,37	92 280,91	98 666,93
1002258	TEXAS LODGE	1 635,53	1 635,53	710,47	710,47	710,47	710,47	710,47	710,47	710,47	92 267,40	100 511,75
1006863	R SPAGEN	914,14	910,83	889,97	886,66	883,35	880,04	876,73	873,42	870,11	90 668,36	98 653,61
1006334	DP MANOPOLE	1 450,28	1 442,56	1 399,27	1 391,53	1 383,81	1 376,09	1 368,37	1 360,65	1 352,93	89 932,01	102 457,50
1007092	NS DIKGETSI	1 830,15	1 819,67	1 756,72	1 746,29	1 735,81	1 725,31	1 714,82	1 704,34	1 693,84	86 726,39	102 453,34
1002218	MJ MAIJANE& H/A KGATELOPELE	1 249,76	1 243,58	1 208,98	1 202,76	1 196,59	1 190,41	1 184,24	1 178,06	1 171,88	86 407,85	97 234,11
1012847	M BARGICHO	1 903,19	1 891,95	1 826,18	1 815,02	1 803,79	1 792,57	1 781,35	1 770,12	1 758,90	84 590,66	100 933,73
1008300	M (INDIER SHOP) ABDUL	888,22	884,91	864,05	860,74	857,43	854,12	850,81	847,50	844,19	84 059,51	91 811,48
1006862	UNCLE SAM'S STORE (PROK)	820,70	818,15	802,10	799,56	797,01	794,47	791,92	789,37	786,83	83 952,20	91 152,31
1003187	VILJOEN	1 453,14	1 445,20	1 400,66	1 392,72	1 384,78	1 376,84	1 368,90	1 360,96	1 353,02	83 621,67	96 157,89
1009392	SON JOHN'S REVELATION CHURCH OF SA	1 516,23	1 507,74	1 456,91	1 448,40	1 440,83	1 433,24	1 424,74	1 417,17	1 408,66	81 984,64	95 038,56
1012602	HM ALI	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	81 701,55	84 856,86
1003696	TRANSNET LTD	981,90	982,26	957,37	957,77	953,48	949,20	944,91	940,63	945,64	81 527,63	90 140,79
1016497	IJ BURGER	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	80 397,89	84 838,76

ACCOUNT NO	NAME	CURRENT	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1001899	A STAR CAFE	-	-	-	-	-	-	-	-	-	79 024,95	79 024,95
1003504	TRANSNET LTD	990,65	986,24	960,81	956,38	951,98	947,59	943,19	938,79	934,39	78 960,58	87 570,60
1008297	LP MOKITIMI	929,91	925,71	902,18	898,01	893,82	889,63	885,44	881,25	877,06	76 359,57	84 442,58
1004591	TRANSNET LTD	964,81	960,53	935,64	931,39	927,10	922,82	918,53	914,24	909,95	76 098,97	84 483,98
1008299	S AHMED	1 147,28	1 141,42	1 104,52	1 098,66	1 092,80	1 086,95	1 081,09	1 075,23	1 069,38	75 469,31	85 366,64
1016086	V VAN DEN BERG	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	75 017,80	78 390,10
1200229	J CINDI	-	-	-	-	-	-	-	-	-	73 596,83	73 596,83
1004584	TRANSNET PROPERTY VAT 4720103177	933,94	929,75	905,56	901,35	897,18	893,00	888,82	884,65	880,46	72 928,90	81 043,61
1015901	ARE SEMELELENG CO-OPERATIVE LTD	783,88	779,94	755,06	751,11	747,17	745,07	741,12	737,18	733,23	72 465,44	79 239,20
1003068	D BOTHA	2 891,82	2 872,31	2 719,09	2 699,61	2 680,10	2 660,60	2 641,10	2 621,58	2 602,08	71 429,27	95 817,56
1001878	VLEIS PALEIS	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	71 185,75	74 049,64
1016243	BONANE ENTERPRIZES (PROK)	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	70 796,10	73 901,46
1006327	J CINDI	2 813,33	2 785,65	2 660,88	2 633,18	2 605,52	2 577,83	2 550,18	2 522,49	2 494,83	70 721,44	94 365,33
1002167	V VAN DEN BERG	1 768,68	1 758,66	1 658,67	1 648,65	1 638,63	1 628,60	1 618,59	1 608,56	1 598,53	70 289,96	85 217,53
1010024	KOPANO BAKERY	672,22	669,67	653,63	651,08	648,54	645,99	643,44	640,90	638,35	70 242,35	76 106,17
1002220	VAN ZYL (TCT SPARES) HK	990,95	987,00	962,13	958,18	954,23	950,29	946,34	942,39	938,44	69 208,28	77 838,23
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	288,73	288,73	288,73	288,73	288,73	288,73	292,53	292,53	292,53	66 311,34	68 921,31
1006333	EXTRA JABULA STORE (PROK)EG	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	64 797,87	67 151,46
1001930	PAV BURGER	1 311,85	1 303,69	1 311,02	1 302,88	1 294,72	1 286,56	1 278,39	1 274,99	1 266,83	64 287,72	75 918,65
1001891	HUA HUA RON INV (PTY LTD)_ CLOTHING SHOP	875,81	871,86	846,99	843,04	839,09	835,15	831,20	827,26	823,31	63 583,36	71 177,07
1004167	TRANSNET PROPERTY VAT 4720103177	1 460,91	1 452,28	1 361,11	1 352,50	1 343,87	1 335,26	1 326,63	1 318,00	1 309,39	61 733,37	73 993,32
1015924	BV SOKUPHA	1 690,72	1 680,70	1 624,68	1 610,91	1 597,15	1 583,37	1 569,60	1 555,84	1 542,06	60 472,20	74 927,23
1004484	TRANSNET LTD	881,86	877,79	837,82	833,78	829,71	825,64	821,55	817,49	813,41	59 844,25	67 383,30
1200293	J ABRAHIM	-	-	-	-	-	-	-	-	-	59 067,30	59 067,30
1001950	AH EBRAHIM	3 199,94	3 175,04	3 032,65	3 007,72	2 982,82	2 957,93	2 933,02	2 908,12	2 883,23	58 724,87	85 805,34
1013049	T VERMEULEN	1 476,91	1 467,65	1 415,68	1 406,42	1 397,16	1 387,89	1 378,63	1 369,37	1 360,10	58 064,71	70 724,52
1004485	TRANSNET LTD	651,43	648,73	633,55	630,88	628,18	625,48	622,78	620,08	617,38	57 435,95	63 114,44
1004161	A TRANSNET PROPERTY VAT 4720103177	676,13	673,26	640,85	637,98	635,11	632,24	629,36	626,49	623,62	55 813,54	61 588,58
1002201	MARAIS	354,74	354,74	354,74	354,74	354,74	354,74	354,74	354,74	354,74	55 656,78	58 849,44
1003194	WARRENTON DRIVING SCHOOL	275,19	275,19	275,19	275,19	275,19	275,19	275,19	275,19	275,19	55 394,11	57 870,82
1002435	H KATHRADA	1 580,58	1 575,35	1 482,27	1 472,35	1 464,34	1 454,45	1 449,23	1 444,00	1 434,11	54 532,60	67 889,28
1016262	BIGS ENGINEERING AND SUPPLY	1 407,28	6 124,67	1 151,52	1 728,05	1 998,07	2 310,25	2 654,03	4 167,68	1 052,35	54 524,07	77 117,97
1013014	LG JAKKALS	664,90	664,90	633,85	633,85	633,85	633,85	633,85	633,85	633,85	52 942,83	58 709,58
1011567	JT MAKAME	1 364,66	1 351,00	1 294,13	1 280,47	1 266,80	1 253,13	1 239,47	1 225,81	1 212,15	52 929,90	64 417,52
1006331	BONANE ENTERPRIZES (PROK)	1 124,71	1 117,65	1 078,02	1 071,00	1 063,95	1 056,89	1 049,83	1 042,77	1 035,71	51 019,61	60 660,14
1003099	D RANDALL	1 646,22	1 634,77	1 567,87	1 556,39	1 544,94	1 533,50	1 522,05	1 510,60	1 499,16	50 950,13	64 965,63

6.2 Top 100 households

ACCOUNT NO	NAME	CURRENT	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1200112	MAGELENDZE INV CC	-	-	-	-	-	-	-	-	-	919 565,09	919 565,09
1006041	SS KOTE	4 779,94	4 817,42	4 735,10	4 727,87	4 720,64	4 713,43	4 706,20	4 698,99	4 691,76	731 835,94	774 427,29
1000719	MM MOLOI	4 695,67	4 692,09	4 485,89	4 482,34	4 478,76	4 475,18	4 473,45	4 469,87	4 468,14	662 111,98	702 833,37
5002134	W J HEWITT	-	-	-	-	-	-	-	-	3 638,92	584 022,62	587 661,54
1001684	MOTSHELE	2 882,01	2 877,98	2 838,36	2 830,00	3 295,86	2 814,31	3 606,59	6 263,87	3 169,27	436 467,13	467 045,38
1003573	D.C DYKER	3 468,16	3 464,13	3 424,51	3 420,50	3 416,47	3 412,46	3 408,47	3 744,84	3 400,43	435 536,24	466 696,21
1200511	OK THETHE	-	-	-	-	-	-	-	3 592,14	3 583,89	425 122,17	432 298,20
1004132	D GEORGE	2 359,93	2 355,99	2 331,11	2 327,16	2 323,22	2 319,26	2 315,32	3 484,11	3 474,09	416 574,93	439 865,12
1006176	A TSWELELOPELE COMMUNITY CR(VEF	2 452,72	2 449,16	2 426,71	2 423,15	2 419,58	2 416,01	2 412,45	2 408,88	2 405,32	403 253,04	425 067,02
1003911	MI MALGAS	7 877,28	3 205,70	7 427,36	5 460,51	9 558,19	9 363,98	3 019,21	3 016,05	3 011,03	395 401,02	447 340,33
1001698	GR MARTIN	2 439,39	2 434,15	2 403,59	2 398,39	2 393,15	2 395,34	2 390,10	2 394,10	2 388,87	380 076,65	401 713,73
1004530	KM MELATO	2 855,19	2 850,51	2 823,10	2 818,38	2 813,70	2 813,31	2 812,62	2 845,29	2 807,54	370 381,50	395 821,14
1012096	IMC EASBY	10 292,19	10 223,35	9 841,97	9 773,17	9 704,33	9 635,49	9 566,65	9 497,80	9 428,96	358 783,37	446 747,28
1015035	G OLIPHANT	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	357 517,50	376 964,07
5002216	GS GADIPEDI	-	-	-	-	-	-	4 438,64	4 357,31	4 315,95	341 396,10	354 508,00
1002654	MAGELENDZE INV CC	6 107,72	6 109,03	5 875,37	5 856,32	5 850,10	6 046,49	6 043,35	5 828,14	5 825,28	340 425,44	393 967,24
1012160	MATOPI GAME ENTERPRISES TRUST	9 729,89	9 665,93	9 307,10	9 243,18	9 179,22	9 115,26	9 051,29	8 987,33	8 923,37	338 535,41	421 737,98
1003775	LI VAN DER WESTHUIZEN	2 373,03	2 341,57	5 496,13	3 163,33	6 963,63	2 335,81	2 423,71	2 213,80	2 367,21	326 725,81	356 404,03
1008542	J MTHEMBU	-	-	-	-	-	-	13,67	13,67	13,67	320 490,55	320 531,56
1016194	A TURNER	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	306 057,74	320 954,90
1001202	E SWANEPOEL	2 564,56	2 567,70	2 541,45	2 535,36	2 538,53	2 541,66	2 541,12	2 540,57	2 540,01	302 301,30	325 212,26
1014723	HC CLOETE	8 410,90	8 355,76	8 046,49	7 991,31	7 936,17	7 881,04	7 825,90	7 770,76	7 715,62	295 330,72	367 264,67
1002046	GOLODA	2 951,37	2 984,01	3 355,37	3 005,35	2 961,23	2 994,12	2 983,88	2 977,15	3 089,80	293 453,44	320 755,72
1200523	BG MOKWA	-	-	-	-	-	1 608,79	2 444,66	2 437,83	2 431,00	292 036,37	300 958,65
1008607	JIM KGOROYABOGO	2 351,50	2 347,93	2 325,48	2 321,91	2 318,34	2 314,78	2 311,22	2 307,66	2 304,09	290 159,55	311 062,46
1012870	S MAHLAOLA	1 921,15	1 919,49	1 909,06	1 907,41	1 905,75	1 904,10	1 902,44	1 900,79	1 899,13	288 564,37	305 733,69
1004603	I CARELSE	2 743,86	2 690,86	2 896,29	658,01	988,32	573,18	781,19	673,56	604,60	287 652,07	300 261,94
1001551	JM GRASS	3 477,89	2 885,39	3 165,28	2 493,50	2 727,03	1 976,87	2 100,38	2 829,23	2 180,18	280 925,74	304 761,49
1004103	K.C MOJANAGA	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	279 828,31	291 400,24
1007654	MG KGOSIENG	1 944,53	1 940,63	1 916,27	1 912,43	1 908,53	1 904,64	1 900,75	1 896,86	1 892,96	273 225,51	290 443,11
1007589	A JAKWA	1 943,17	1 939,16	1 914,24	1 910,23	1 906,22	1 902,22	1 898,21	1 894,21	1 890,20	270 685,11	287 882,97
1006503	MONTSHABATHO (PROK) OJ	1 467,13	1 466,54	1 463,24	1 462,68	1 462,10	1 461,51	1 460,93	1 460,35	1 459,76	269 494,30	282 658,54
1015802	AJ JORDAAN	7 417,01	7 368,49	7 096,33	7 047,77	6 999,25	6 950,73	6 902,20	6 853,68	6 805,16	262 554,02	325 994,64
5002161	KS MOSES	-	-	-	-	-	-	-	-	1 929,58	256 235,53	258 165,11

ACCOUNT NO	NAME	CURRENT	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1007806	GS MOTLHALE	2 008,47	2 004,63	1 980,60	1 976,79	1 972,95	1 969,11	1 965,26	1 961,42	1 957,58	252 128,99	269 925,80
1001833	J DIBAKWANE	2 080,37	2 076,01	2 050,41	2 046,08	2 041,73	2 037,38	2 033,02	2 028,67	2 024,31	249 350,78	267 768,76
1006379	TM MARUMO	1 272,68	1 272,30	1 270,16	1 269,75	1 269,36	1 268,97	1 268,59	1 268,20	1 267,82	244 082,73	255 510,56
1016323	M COETZEE	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	242 790,67	259 124,77
5002158	G NEL	-	-	-	-	-	-	-	-	1 787,69	235 105,94	236 893,63
1011931	IVANCO INV PTY LTD	4 701,94	4 675,23	4 527,23	4 500,56	4 473,85	4 447,14	4 420,43	4 393,71	4 367,00	234 499,51	275 006,60
5002159	O P ELIAS	-	-	-	-	-	-	-	-	1 370,48	233 995,39	235 365,87
1200368	LP SAKU	-	-	-	-	-	-	-	-	-	233 650,92	233 650,92
1006262	D MEDUPE	1 873,77	1 869,93	1 845,90	1 842,09	1 838,25	1 834,41	1 830,57	1 826,73	1 822,89	231 878,50	248 463,04
1003898	D.J RAPOO	1 180,91	1 179,25	1 168,83	1 167,17	1 180,89	1 657,30	1 653,27	1 649,25	1 645,24	220 954,30	233 436,41
1006254	SD MOCHANE	2 011,73	2 004,91	1 964,23	1 957,39	1 950,56	1 943,75	1 936,94	1 930,13	1 923,31	220 556,92	238 179,87
1015052	JTF LEEUW	7 523,72	3 754,23	5 465,95	4 435,59	6 377,81	2 635,09	3 923,84	4 255,70	3 487,75	220 125,97	261 985,65
1003761	FM PETERSEN	2 634,55	2 804,08	2 788,13	2 728,06	2 615,72	2 549,12	2 536,13	3 110,69	2 749,57	218 765,68	243 281,73
1200247	M SETLHODI	-	-	-	-	-	-	-	-	-	217 225,28	217 225,28
1008906	GC KOBOEKOE	1 788,98	1 785,42	1 762,96	1 759,40	1 755,83	1 752,26	1 748,71	1 745,14	1 741,58	216 758,62	232 598,90
1000886	ML VAN WYK	1 516,98	1 515,33	1 504,90	184,11	185,19	190,89	184,18	179,14	1 037,73	214 622,07	221 120,52
1009184	NM MAHAPA	1 784,35	1 780,52	1 756,48	1 752,67	1 748,83	1 744,99	1 741,16	1 737,32	1 733,47	214 335,22	230 115,01
1200515	T KHANYEZA	-	-	-	-	-	1 397,43	1 907,37	1 902,63	1 904,17	211 609,72	218 721,32
1015056	MH HUNT	3 316,83	3 215,58	3 112,03	3 096,58	3 081,11	3 065,64	3 050,17	3 034,70	3 019,23	211 578,69	239 570,56
1002959	JA VAN NIEKERK	1 353,78	1 357,69	1 352,84	1 356,74	1 360,65	1 378,93	1 377,28	1 375,62	1 373,97	208 172,05	220 459,55
1009668	MJ MATLE	1 697,90	1 695,58	1 681,45	1 679,13	1 676,80	1 674,49	1 672,18	1 669,87	1 667,55	205 932,69	221 047,64
1200228	MA PHETLHU	-	-	-	-	-	-	-	-	-	205 039,32	205 039,32
1001939	PAVD BURGER	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	204 522,88	213 336,67
1011958	PE VAN ROOYEN	5 408,22	5 372,43	5 174,09	5 138,33	5 102,53	5 066,74	5 030,94	4 995,14	4 959,35	203 295,16	249 542,93
1200279	JJ TERBLANCHE	-	-	-	-	-	-	-	-	-	200 576,85	200 576,85
1005708	AAP VAN WYK	1 915,00	1 910,97	1 871,35	1 867,33	1 863,31	1 859,29	1 855,27	1 851,26	1 847,23	200 227,08	217 068,09
1007667	SB MOEKETSI	1 528,85	1 524,96	1 500,59	1 496,74	1 492,85	1 488,95	1 485,07	1 481,17	1 477,28	199 465,44	212 941,90
1002678	CAD HEESE	1 572,25	1 567,46	1 540,57	1 535,75	1 530,95	1 526,16	1 521,36	1 516,57	1 511,77	199 374,31	213 197,15
1012871	S MAHLAOLA	1 723,74	1 718,73	1 689,40	1 684,42	1 695,17	1 690,16	1 685,13	1 680,12	1 675,10	197 306,69	212 548,66
1010015	F LOTSHE	1 608,56	1 606,25	1 592,11	1 589,80	1 587,48	1 585,17	1 582,85	1 580,53	1 578,22	197 098,78	211 409,75
1200340	RM OLIPHANT (PROK)	-	-	-	-	-	-	-	-	-	196 940,30	196 940,30
1009487	KG DIPHATSE	1 602,00	1 598,11	1 573,73	1 569,89	1 566,00	1 562,10	1 558,22	1 554,32	1 550,43	192 490,85	206 625,65
1012787	LTK MOKOROANE	1 686,89	1 683,31	1 654,69	1 652,81	1 649,38	1 645,80	1 642,21	1 638,78	1 635,20	192 383,21	207 272,28
1011661	DL SEETELO	1 055,30	1 054,79	1 051,58	1 051,08	1 050,57	1 050,06	1 049,55	1 049,04	1 048,53	192 329,10	201 789,60
1006649	KL SMOUS	1 637,59	1 632,86	1 603,89	1 599,19	1 594,46	1 589,74	1 585,03	1 580,31	1 575,58	191 626,57	206 025,22
1007365	C KHUPISO	1 453,97	1 450,41	1 427,95	1 424,39	1 420,82	1 417,25	1 413,70	1 410,13	1 406,57	190 785,36	203 610,55
1009220	N TYIWA	1 614,91	1 611,01	1 586,65	1 582,81	1 578,92	1 575,02	1 571,14	1 567,24	1 563,33	190 102,70	204 353,73
1007554	MOCUMI T2086/1997	1 502,76	1 498,03	1 469,04	1 464,36	1 459,63	1 454,91	1 450,19	1 445,48	1 440,75	189 583,95	202 769,10
1007749	M RATIKOANE	1 505,60	1 501,71	1 477,34	1 473,51	1 469,61	1 465,71	1 461,83	1 457,93	1 454,03	188 776,94	202 044,21

6.3 Top 100 Organs of the State

ACCOU	NAME	CURRENT	30DAYS B.	60DAYS B.	90 DAYS B.	120 DAYS B.	150 DAYS B.	180 DAYS B.	210 DAYS B.	240 DAYS B.	270 DAYS PLUS-B	CONSOLIDATED BALAN
1014691	NATIONAL GOVERNMENT OF RSA	91 140,22	90 544,71	87 204,21	86 608,70	86 013,20	85 417,69	84 822,19	84 226,68	83 631,18	3 196 094,33	3 975 703,11
1014741	LAERSKOOL HARTSVALLEI	23 291,39	23 139,20	22 285,52	22 133,33	21 981,15	21 828,97	21 676,78	21 524,60	21 372,41	816 779,69	1 016 013,04
1012475	DEPARTMENT OF EDUCATION	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	280 163,94	295 143,09
1006861	PUBLIC WORK ROADS	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	231 707,53	245 252,71
1000041	PRIVATE HOSPITAAL - WARRENTON TRUS	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	230 382,23	241 765,52
1012112	NATIONAL GOVERNMENT OF RSA	4 711,94	4 681,65	4 513,90	4 483,57	4 453,28	4 422,99	4 392,70	4 362,41	4 332,12	193 113,06	233 467,62
1006529	TLHATLOGANG PRIM SCHOOL/	5 005,50	4 972,22	4 762,31	4 729,03	4 695,75	4 662,48	4 629,19	4 865,89	4 832,61	127 258,87	170 413,85
1008271	ROLIHLAHLA PRIMARY SCHOOL	4 134,27	4 138,31	3 964,29	3 936,70	3 943,33	3 915,75	3 888,16	3 860,58	3 832,99	100 667,06	136 281,44
1000839	HOERSKOOL	8 176,06	8 114,03	7 685,88	7 623,84	7 561,79	7 499,75	7 437,71	7 375,67	7 313,63	78 925,39	147 713,75
1006532	DEPT VAN ONDERWYS	510,39	510,39	510,39	510,39	510,39	510,39	510,39	510,39	510,39	78 581,72	83 175,23
1012418	SIJBOLET TRUST	1 641,26	1 631,34	1 576,43	1 566,52	1 556,60	1 546,69	1 536,78	1 526,86	1 516,95	78 438,72	92 538,15
1012801	PUBLIC WORKS	1 212,32	1 208,42	1 156,76	1 150,84	1 144,90	1 138,98	1 133,06	1 127,12	1 121,20	73 452,51	83 846,11
1004763	WARRENVALE COMBINED SCHOOL	20 110,53	14 703,12	16 179,40	14 136,92	13 136,81	12 681,62	11 953,45	18 083,82	11 962,21	54 885,19	187 833,07
1012301	DEPARTMENT OF LAND AFFAIRS	1 091,66	1 085,05	1 048,44	1 041,83	1 035,22	1 028,61	1 022,00	1 015,39	1 008,79	53 544,86	62 921,85
1011962	DEPARTMENT OF LAND AFFAIRS	1 082,28	1 075,67	1 039,06	1 032,45	1 025,84	1 019,23	1 012,63	1 006,02	999,41	51 264,30	60 556,89
1011959	DEPARTMENT OF LAND AFFAIRS	705,15	701,02	678,14	674,01	669,88	665,75	661,62	657,49	653,36	37 202,13	43 268,55
1012215	ANMAR TRUST	692,23	687,82	663,38	659,01	654,60	650,20	645,79	641,39	636,98	29 363,72	35 295,12
1012145	REPUBLIEK VAN SUID-AFRIKA	148,07	148,07	148,07	148,07	148,07	148,07	148,07	148,07	148,07	26 586,68	27 919,31
1012270	JH NELSON	775,94	770,71	741,68	736,49	731,26	726,03	720,80	715,56	710,33	26 367,36	32 996,16
1000840	HOERSKOOL SPORTVELDE	1 580,24	1 268,99	1 086,13	1 152,20	1 123,22	1 128,18	1 129,81	1 093,67	1 102,44	16 828,93	27 493,81
1003999	PROVINCIAL GOVERNMENT OF THE NC	614,69	609,84	582,66	577,77	572,92	568,06	563,21	558,36	553,51	11 653,39	16 854,41
1012251	REPUBLIEK VAN SUID-AFRIKA	57,17	57,17	57,17	57,17	57,17	57,17	57,17	57,17	57,17	9 025,67	9 540,20
1011964	DEPARTMENT OF LAND AFFAIRS	161,40	160,44	155,08	154,14	153,17	152,21	151,25	150,28	149,32	8 077,13	9 464,42
1003408	NATIONAL GOVERNMENT OF RSA	1 256,06	1 245,28	1 187,88	1 183,95	1 173,17	1 168,29	1 164,09	1 159,47	1 154,78	6 114,90	16 807,87
1006325	DIE STREEKVERTEENWOORDIGE	-	-	-	-	-	-	-	-	-	5 837,58	5 837,58
1004790	NATIONAL GOVERNMENT OF RSA	392,21	388,90	370,28	367,03	363,73	360,42	357,11	353,80	350,49	4 305,28	7 609,25
1006530	PUBLIC WORK ROADS	4,57	4,57	4,57	4,57	4,57	4,57	4,57	4,57	4,57	1 895,96	1 937,09
1001849	PROVINCIAL GOVERNMENT OF THE NC	46,39	46,04	44,05	43,70	43,35	43,00	42,64	42,29	41,94	1 469,05	1 862,45
1012355	REPUBLIEK VAN SUID-AFRIKA	5,68	5,68	5,68	5,68	5,68	5,68	5,68	5,68	5,68	901,89	953,01
1012113	NATIONAL GOVERNMENT OF RSA	3,02	3,01	3,02	3,00	3,00	3,00	2,99	2,99	2,99	493,34	520,36
1012332	REPUBLIEK VAN SUID-AFRIKA	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,95	156,61	165,16
1012364	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	93,25	97,39
1012365	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	93,25	97,39
1004764	NATIONAL GOVERNMENT OF RSA	45 435,96	44 994,85	42 520,37	42 079,29	41 638,18	41 516,67	11 435,84	-	-	-	269 621,16
1006107	WARRENTON HOSPITAAL	50 414,45	51 887,40	41 178,11	5 437,56	-	-	-	-	-	-	148 917,52
1000841	PROVINCIAL GOVERNMENT OF THE NC	28 850,91	28 564,19	26 985,87	24 158,92	-	-	-	-	-	-	108 559,89
1012802	DEPT WELSYN	27 219,54	22 980,23	19 283,22	-	-	-	-	-	-	-	69 482,99

ACCOU	NAME	CURRE	30DAYS B	60DAYS B	90 DAYS B	120 DAYS B	150 DAYS B	180 DAYS B	210 DAYS B	240 DAYS B	270 DAYS PLUS-B	CONSOLIDATED BALAN
1000836	PROVINCIAL GOVERNMENT OF THE NC	41 372,50	16 478,65	-	-	-	-	-	-	-	-	57 851,15
1000835	LAERSKOOL WARRENTON	24 721,12	-	-	-	-	-	-	-	-	-	24 721,12
1000842	PROVINCIAL GOVERNMENT OF THE NC	9 798,75	6 328,95	-	-	-	-	-	-	-	-	16 127,70
1015123	STREEKSVERTEENWOORDIGER	11 588,99	-	-	-	-	-	-	-	-	-	11 588,99
1003412	NATIONAL GOVERNMENT OF RSA	1 422,91	1 409,92	1 342,61	1 338,64	1 325,66	1 320,64	1 316,25	1 311,80	414,84	-	11 203,27
1001642	NATIONAL GOVERNMENT OF RSA	1 802,83	1 604,81	1 329,66	1 203,60	1 497,82	62,22	-	-	-	-	7 500,94
1001720	NATIONAL GOVERNMENT OF RSA	7 428,60	-	-	-	-	-	-	-	-	-	7 428,60
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	3 343,64	2 713,65	-	-	-	-	-	-	-	-	6 057,29
1006860	MOGOMOTSI SEK SCHOOL	4 809,13	-	-	-	-	-	-	-	-	-	4 809,13
1006531	WARRENTON PUBLIEKE SKOOL	4 027,13	-	-	-	-	-	-	-	-	-	4 027,13
1002004	NATIONAL GOVERNMENT OF RSA	3 922,72	-	-	-	-	-	-	-	-	-	3 922,72
1002455	STREEKSVERTEENWOORDIGER	3 475,12	-	-	-	-	-	-	-	-	-	3 475,12
1012159	LAERSKOOL HARTSVALLEI	3 219,98	-	-	-	-	-	-	-	-	-	3 219,98
1002005	STREEKSVERTEENWOORDIGER	2 209,91	-	-	-	-	-	-	-	-	-	2 209,91
1009342	DEPT GESONDHEID PHOLONG KLINIEK	404,72	404,72	0,01	-	-	-	-	-	-	-	809,45
1002006	STREEKSVERTEENWOORDIGER	569,63	-	-	-	-	-	-	-	-	-	569,63
1003428	NATIONAL GOVERNMENT OF RSA	429,40	-	-	-	-	-	-	-	-	-	429,40
1003427	NATIONAL GOVERNMENT OF RSA	83,22	-	-	-	-	-	-	-	-	-	83,22
5002090	WARRENTON HOSPITAAL	-	-	-	-	-	-	-	-	-	-	-
1012121	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	12,58
1001848	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	228,23
1015124	STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	387,38
1015125	STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	935,20
1015122	DIE STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	1 403,36
1012156	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	2 023,94
1001677	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	3 166,91
1000838	BUSLOOTS & SNOEPKAMERS	-	-	-	-	-	-	-	-	-	-	12 484,13
1012417	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	26 399,72
1012351	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	40 727,45
1012356	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	60 347,91
1015121	PUBLIC WORKS	-	-	-	-	-	-	-	-	-	-	68 576,47
1012340	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	94 207,95
1012341	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	116 393,91
1012374	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	171 990,07
1012375	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	241 542,47

7.Creditors' Analysis

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

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	5 776	6 836	7 010	8 106	7 365	43 199	40 646	-	118 939	
Bulk Water	0200	2 508	2 582	2 241	2 191	2 068	12 406	14 231	92 398	130 624	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	821	1 104	-	-	-	-	-	-	1 926	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	1 509	1 884	1 013	1 233	1 361	3 154	3 524	13 679	
Auditor General	0800	326	137	67	3	261	317	41	323	1 475	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	9 431	12 168	11 203	11 313	10 929	57 283	58 072	96 244	266 643	-

As at 30th August 2024, creditors ageing analysis had a balance of R266.6 million. This includes Eskom, VaalHartswater, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major impacts for a huge balance is non-payment of creditors as a result of cash constraints.

Top 10 Creditors

CREDITORS	BALANCE
VAALHARTS WATER	-R 130 624 304,68
BULK ELECTRICITY	-R 118 938 897,97
DWAFF	-R 3 257 781,71
BUSINESS CONNEXION	-R 3 111 077,97
PENSION FUND	-R 1 925 639,37
COMPENSATION COMM	-R 1 659 067,31
AUDITOR GENERAL	-R 1 475 482,55
SMEC	-R 1 273 442,86
DIRECT PRECISION MANAGEMENT287120	-R 879 907,44
SALGA	-R 628 519,60
TOTAL	-R 263 774 121,46

8. Investment portfolio analysis

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

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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

Supporting Table SC5 displays the council's investments portfolio and it is only updated quarterly

9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		68 798	69 243	69 243	3 311	30 395	11 541	18 855	163,4%	69 243
Equitable Share		59 941	65 001	65 001	-	27 084	10 834	16 251	150,0%	65 001
Expanded Public Works Programme Integrated Grant		712	1 242	1 242	311	311	207	104	50,2%	1 242
Local Government Financial Management Grant		3 000	3 000	3 000	3 000	3 000	500	2 500	500,0%	3 000
Municipal Disaster Relief Grant		5 145	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		6 071	2 500	2 500	-	-	417	(417)	-100,0%	2 500
<i>FBDM (Operational)</i>		6 071	2 500	2 500	-	-	417	(417)	-100,0%	2 500
Other grant providers:		1 180	1 199	1 199	-	-	200	(200)	-100,0%	1 199
<i>Education Training and Development Practices SETA</i>		-	-	-	-	-	-	-	-	-
<i>National Library South Africa</i>		1 180	-	-	-	-	-	-	-	-
<i>Northern Cape Arts and Cultural</i>		-	1 199	1 199	-	-	200	(200)	-100,0%	1 199
<i>Post Retirement Benefit</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	76 049	72 942	72 942	3 311	30 395	12 157	18 238	150,0%	72 942
Capital Transfers and Grants										
National Government:		50 290	42 258	42 258	-	15 000	7 043	7 957	113,0%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		18 764	22 258	22 258	-	5 000	3 710	1 290	34,8%	22 258
Regional Bulk Infrastructure Grant		12 011	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		19 515	20 000	20 000	-	10 000	3 333	6 667	200,0%	20 000
Provincial Government:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
District Municipality:		4 894	-	-	-	-	-	-	-	-
<i>Specify (Add grant description)</i>		4 894	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	55 184	42 258	42 258	-	15 000	7 043	7 957	113,0%	42 258
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	131 233	115 200	115 200	3 311	45 395	19 200	26 195	136,4%	115 200

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
Grants and Subsidies						
Operational						
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	194 444,82	194 444,82	1 047 555,18	16%
Local Government Financial Management Grant	3 000 000,00	3 000 000,00	774 184,53	881 210,64	2 118 789,36	29%
<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	-	182 854,65	182 854,65	1 016 145,35	15%
Sub-Total	72 942 000,00	30 395 000,00	28 453 457,40	28 560 483,51	44 488 542,60	39%
Capital						
Municipal Infrastructure Grant	22 258 000,00	5 000 000,00	2 073 952,27	2 474 010,69	19 783 989,31	11%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	5 672 627,14	7 217 701,89	12 782 298,11	36%
Sub-Total	42 258 000,00	15 000 000,00	7 746 579,41	9 691 712,57	32 566 287,43	23%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	115 200 000,00	45 395 000,00	36 200 036,81	38 252 196,08	77 054 830,03	33%

It can then be noted that a total of R45.4 million was received to date for both operational and capital grants, from the total R38.3 million (VAT Inc) is committed or spent to date which translates into 33% spent on grants and subsidies on both Conditional and Unconditional Grants.

The following conditional grants managed to spend above 16% as at the end of August:

- I. Expanded Public Works programme.
- II. Local Government Financial Management Grant
- III. Water Services Infrastructure Grant

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

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

10. Councillor and board member allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	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
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 574	3 843	3 843	291	581	640	(59)	-9%	3 843
Pension and UIF Contributions		477	555	555	35	71	93	(22)	-23%	555
Medical Aid Contributions		83	128	128	6	12	21	(10)	-45%	128
Motor Vehicle Allowance		585	551	551	46	91	92	(1)	-1%	
Cellphone Allowance		538	509	509	39	78	85	(7)	-8%	509
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		551
Sub Total - Councillors		5 257	5 587	5 587	416	833	931	(99)	-11%	5 587
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 274	2 956	2 956	123	248	493	(244)	-50%	2 956
Pension and UIF Contributions		119	333	333	11	22	56	(34)	-61%	333
Medical Aid Contributions		50	126	126	4	9	21	(12)	-59%	126
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		59	245	245	-	-	41	(41)	-100%	245
Motor Vehicle Allowance		666	1 590	1 590	-	-	265	(265)	-100%	1 590
Cellphone Allowance		9	27	27	-	-	5	(5)	-100%	27
Housing Allowances		-	164	164	-	-	27	(27)	-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	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		99	195	195	-	-	33	(33)	-100%	195
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		2 276	5 635	5 635	138	279	939	(661)	-70%	5 635
% increase	4		147,6%	147,6%						147,6%
Other Municipal Staff										
Basic Salaries and Wages		31 280	35 480	35 480	2 583	5 048	5 913	(865)	-15%	35 480
Pension and UIF Contributions		6 349	6 787	6 787	512	956	1 131	(175)	-15%	6 787
Medical Aid Contributions		2 269	2 627	2 627	211	376	438	(62)	-14%	2 627
Overtime		707	321	321	141	203	54	150	280%	321
Performance Bonus		2 861	2 846	2 846	12	20	474	(454)	-96%	2 846
Motor Vehicle Allowance		25	56	56	-	-	9	(9)	-100%	56
Cellphone Allowance		56	109	109	12	23	18	4	24%	109
Housing Allowances		70	83	83	5	10	14	(4)	-30%	83
Other benefits and allowances		377	208	208	28	52	35	17	49%	208
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		254	100	100	15	21	17	4	25%	100
In kind benefits		657	100	100	-	-	17	(17)	-100%	100
Sub Total - Other Municipal Staff		44 904	48 716	48 716	3 519	6 708	8 119	(1 411)	-17%	48 716
% increase	4		8,5%	8,5%						8,5%
TOTAL SALARY, ALLOWANCES & BENEFITS		52 437	59 939	59 939	4 074	7 820	9 990	(2 170)	-22%	59 939
% increase	4		14,3%	14,3%						14,3%
TOTAL MANAGERS AND STAFF		47 180	54 352	54 352	3 657	6 987	9 059	(2 072)	-23%	54 352

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 R4.1 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 7.8 million which is 22% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 9.9 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 - M02 August

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2024/25	+1 2025/26	+2 2026/27
Cash Receipts By Source																
Property rates		451	358	645	645	645	645	645	645	645	645	645	1 127	7 742	8 801	9 206
Service charges - Electricity revenue		1 332	1 516	823	823	823	823	823	823	823	823	823	(379)	9 878	10 332	10 808
Service charges - Water revenue		158	248	162	162	162	162	162	162	162	162	162	79	1 942	2 031	2 124
Service charges - Waste Water Management		49	44	502	502	502	502	502	502	502	502	502	1 413	6 022	6 299	6 589
Service charges - Waste Mangement		98	94	311	311	311	311	311	311	311	311	311	741	3 734	4 244	4 440
Rental of facilities and equipment		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Interest earned - external investments		-	22	-	-	-	-	-	-	-	-	-	(22)	-	-	-
Interest earned - outstanding debtors		-	30	-	-	-	-	-	-	-	-	-	(30)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		27 084	3 311	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	(12 160)	72 942	71 504	71 453
Other revenue		653	3 798	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	55 284	238 939	421 373	470 367
Cash Receipts by Source		29 824	9 422	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	46 053	341 199	524 586	574 986
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15 000	-	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	(4 436)	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	0	0	0	0	0	0	0	0	0	(1)	5	6	6
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		44 825	9 424	31 955	31 955	31 955	31 955	31 955	31 955	31 955	31 955	31 955	41 617	383 462	548 219	609 230
Cash Payments by Type																
Employee related costs		3 330	3 657	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	6 601	54 352	56 209	58 765
Remuneration of councillors		416	416	466	466	466	466	466	466	466	466	466	564	5 587	5 844	6 113
Interest		-	-	157	157	157	157	157	157	157	157	157	472	1 887	1 980	2 077
Bulk purchases - Electricity		-	-	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	6 250	25 000	26 150	27 353
Acquisitions - water & other inventory		772	434	283	283	283	283	283	283	283	283	283	(356)	3 400	3 602	3 814
Contracted services		614	723	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(9 964)	(34 508)	(15 540)	(25 796)
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		850	1 378	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	783	12 044	12 083	12 636
Cash Payments by Type		5 981	6 609	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	4 350	67 762	90 329	84 962
Other Cash Flows/Payments by Type																
Capital assets		7 747	-	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	2 818	42 258	23 628	34 238
Repayment of borrowing		-	-	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(80)	(319)	(334)	(349)
Other Cash Flows/Payments		-	-	108	108	108	108	108	108	108	108	108	324	1 294	1 354	1 416
Total Cash Payments by Type		13 728	6 609	9 250	9 250	9 250	9 250	9 250	9 250	9 250	9 250	9 250	7 412	110 995	114 977	120 267
NET INCREASE/(DECREASE) IN CASH HELD		31 098	2 814	22 706	22 706	22 706	22 706	22 706	22 706	22 706	22 706	22 706	34 205	272 467	433 242	488 964
Cash/cash equivalents at the month/year beginning:		1 107	32 204	35 018	57 724	80 430	103 135	125 841	148 546	171 252	193 958	216 663	239 369	1 107	273 574	706 817
Cash/cash equivalents at the month/year end:		32 204	35 018	57 724	80 430	103 135	125 841	148 546	171 252	193 958	216 663	239 369	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 R9.4 million and cash payment for the month amounts to R 6.6 million and this resulted in net increase in cash held amounting to R 2.8 million. With cash and cash equivalent of R32.2 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R35.0 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 5.7 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 - M02

Description	Ref	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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure	1	17 067	20 000	20 000	-	5 673	3 333	(2 339)	-70,2%	20 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical 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		17 067	20 000	20 000	-	5 673	3 333	(2 339)	-70,2%	20 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17 067	20 000	20 000	-	5 673	3 333	(2 339)	-70,2%	20 000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	17 067	20 000	20 000	-	5 673	3 333	(2 339)	-70,2%	20 000

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02

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	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		34 482	22 258	22 258	-	2 074	3 710	1 636	44,1%	22 258
Electrical 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	-	2 074	3 710	1 636	44,1%	22 258
Dams and Weirs										
Boreholes		14 755	-	-	-	-	-	-	-	-
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		19 727	22 258	22 258	-	2 074	3 710	1 636	44,1%	22 258
Distribution										
Distribution Points										
PRV Stations										
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Total Capital Expenditure on upgrading of existing	1	34 482	22 258	22 258	-	2 074	3 710	1 636	44,1%	22 258

13. Conclusion

The municipality's MFMA S71 statement content -

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

The mitigating factors:

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

The risks associated:

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

14. Annexure A: C-schedules

Please note that C Schedules have been attached.

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

15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment



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

Annexure A2 - Monthly

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:

Notes/Comments

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)	2024/25 Adopted MTREF	
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – refer condition 6.12.2</i>	No	No payment was made for the month of August.
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.treasury.gov.za/ ?	No	
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No	
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "new errors" (March 2023 and/ or subsequent current account(s) up to the date of NT approval of the application.</i>	No	No payment was made for the month of August.
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 https://goportal.treasury.gov.za/ ?	No	
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?	No	
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 - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No	The municipal MTREF is unfunded but is aligned to the National Treasury Budget funding guide.
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?	Yes	
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 realignment 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 made adequate provision for debt impairment as per the Annual Financial Statements for 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 realignment 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 made adequate provision for depreciation as per the Annual Financial Statements for 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	The adopted funding plan is loaded on GoMuni.
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>	Yes	
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 – Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	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.
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	
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 engineers to ensure a minimum supply of waste water.</i>	No	Water meters can not be restricted or interrupted due as we do not have restriction devices for water meters. Also have a number of straight connections and faulty meters.
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 approved MTREF.</i>	Select	Indigents not restricted.
6.6	Supporting evidence – The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services 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	The municipality received 3% for July 2024. It must be noted that there was a billing error for electricity/Municipal Streetlight account incorrectly billed, was corrected in the new month.

		Note – although the norm and standard for collection (MFMA Circular No. 72) 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.		
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> 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	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	No	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
	6.8	Municipality's Completeness of the revenue base –		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	Still have misalignments which we are investigating to correct.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes	Have engaged BCX on zero rated and municipal properties billing not pulling through on billing reports.
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ?	Yes	Yes, the municipality uploaded the GVR on GoMuni.
	6.9	Monitor and report on implementation –		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a tuning error and must refer to 6.9.1</i>	Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No	
	6.10	<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i> Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	

6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
<p>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>			
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	The municipality does not have sub-accounts for our services collection and to EQ is earmarked to provide free basic services.
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	
<p>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.</p>			
6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears 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 mSCDA</i>	Yes	
6.14	*NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	

PT: HOD/NT / MM Name:

Tunelo Pheko

Signature of HOD/NT/ MM:

Date:

13 September 2024

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

****Note - The Signed Certificate to be uploaded on Government must include comments column - comments need to be incorporated into the related PT report**

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

Demarcation Code

Municipality

Northern Cape

NC093

Magareng

August

Average collection rate (MFMA Circular 124 condition 6.7)

NB - Collection rate principle applied (Cash collection of previous month billing)

Collection Rate Assessment																	
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 For In September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection
1. Collection for whole Demarcation		28 086 255	979 775	27 206 480	3%	(17 813 238)	650 348	4 503 834	-4%	-	-	-	-	60 270 967	1 630 118	4 740 869	16%
2. Collection <u>incl. Eskom supplied areas</u>		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	-	-	-	#DIV/0!
3. Collection: Property Rates		1 075 938	290 690	785 248	27%	1 134 794	244 756	890 038	22%	-	-	-	-	2 210 731	535 446	1 675 285	24%
4. Total average collection: Electricity (Municipal supplied areas)	Summary	23 331 368	453 886	22 877 481	2%	(22 806 065)	160 347	0	-1%	-	-	-	-	525 303	614 233	(88 930)	117%
5. Total average collection: Water		340 832	84 786	255 546	25%	312 264	126 927	235 337	36%	-	-	-	-	693 596	211 713	480 883	31%
6. Total average collection: Wastewater		729 771	26 378	693 394	5%	765 462	29 058	736 395	4%	-	-	-	-	1 495 174	65 435	1 429 738	4%
7. Total average collection: Refuse		545 610	68 536	477 074	13%	573 797	61 393	512 404	11%	-	-	-	-	1 139 407	129 929	989 478	12%
8. 7. Total average collection: Interest		2 161 257	45 499	2 115 758	2%	2 165 520	27 862	2 137 657	1%	-	-	-	-	4 327 776	73 261	4 254 515	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			33 978	270	33 708	1%	35 667	58	35 609	0%				69 645	328	69 316	0%	
Electricity			-	-	-	0%	-	-	-	0%				-	-	-	0%	
Water			41 603	512	41 091	1%	43 593	616	42 977	1%				85 190	1 328	84 068	1%	
Refuse			92 982	1 038	91 944	1%	97 421	703	96 718	1%				190 404	1 742	188 662	1%	
Waste Water			156 925	4 515	152 409	3%	164 420	5 123	159 296	3%				321 344	9 639	311 705	3%	
Interest			377 287	395	376 892	0%	380 449	42	380 407	0%				757 735	437	757 298	0%	
Property Rates Tax			88 405	204 643	60 301	1%	103 484	1 808	101 677	2%				139 133	10 053	129 080	8%	
Electricity			48 591	2 355	46 236	5%	65 372	1 823	63 549	3%				113 963	4 178	109 785	4%	
Water			126 448	4 118	122 331	3%	132 753	1 390	131 363	1%				259 201	5 508	253 693	2%	
Refuse			206 689	4 841	201 848	2%	216 810	4 020	212 790	2%				423 499	8 951	414 548	2%	
Waste Water			535 210	2 645	532 564	0%	539 025	657	538 368	0%				1 074 235	3 302	1 070 933	0%	
Interest			24 255	611	-	0%	29 056	633	-	0%				-	-	-	#DIV/0!	
Property Rates Tax			19 987	583	19 403	3%	21 017	-	21 017	0%				41 003	583	40 420	1%	
Electricity			38 020	755	37 265	2%	39 994	82	39 912	0%				78 014	837	77 177	1%	
Water			60 749	1 057	59 692	2%	63 912	92	63 820	0%				124 660	1 149	123 512	1%	
Refuse			156 368	75	156 313	0%	157 736	-	157 736	0%				314 124	75	314 048	0%	
Waste Water			24 255	611	-	0%	29 056	633	-	0%				-	-	-	#DIV/0!	
Property Rates Tax			156 201	33 282	122 919	8%	165 194	20 015	145 179	9%				(409 020)	20 190	(429 210)	-5%	
Electricity			(454 585)	16 735	0	-4%	45 566	3 455	42 111	8%				150 062	29 565	120 497	20%	
Water			79 901	16 555	63 346	21%	70 160	13 009	57 151	19%				241 515	40 700	200 814	17%	
Refuse			117 653	24 569	93 085	21%	123 861	16 132	107 729	13%				334 869	22 620	312 249	7%	
Waste Water			163 433	14 713	148 720	9%	171 436	7 907	163 529	5%				674 011	14 862	659 149	2%	
Interest			337 586	9 128	328 458	3%	336 426	5 734	330 691	2%				742 434	387 593	354 841	52%	
Property Rates Tax			23 697 549	232 509	23 465 040	1%	(22 955 115)	155 084	0	-1%				399 546	173 775	225 771	87%	
Electricity			100 067	63 577	36 490	64%	99 479	110 198	0	113%				134 274	78 763	55 511	39%	
Water			65 087	36 684	28 403	56%	69 187	42 079	27 108	61%				33 247	18 356	14 891	55%	
Refuse			16 226	9 514	6 712	59%	17 021	8 842	8 179	52%				732 062	53 646	678 416	7%	
Waste Water			368 643	32 944	335 699	9%	363 419	20 702	342 717	6%				110 440	402	110 038	0%	
Interest			53 723	330	53 393	1%	56 718	72	56 646	0%				-	-	-	#DIV/0!	
Property Rates Tax			50 183	1 203	48 979	2%	52 643	1 281	51 362	2%				102 826	2 484	100 342	2%	
Electricity			105 420	1 373	104 047	1%	110 581	1 007	109 574	1%				216 001	2 380	213 621	1%	
Water			125 700	1 737	123 963	1%	131 854	3 074	128 781	2%				292 554	4 811	287 743	2%	
Refuse			386 144	311	385 832	0%	389 466	728	388 738	0%				775 610	1 039	774 570	0%	
Waste Water			-	-	-	0%	-	-	-	0%				-	-	-	0%	
Interest			-	-	-	0%	-	-	-	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)

Description	Ref	As Per Debt Relief Application		Reporting													
		Current Year - 2023/24		C													
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water: (include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling	2		2 561 249		2 901	4 464											
Indigent HH's with piped water inside yard (but not in dwelling)	3																
Indigent HH's using public tap (at least min service level)	4																
Indigent HH's with other water supply (at least min service level)	5																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	6		2 561 249		2 901	4 464											
Indigent HH's using public tap (< min service level)	7																
Indigent HH's with other water supply (< min service level)	8																
Indigent HH's with No water supply	9																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	10																
Total number of registered indigent households	11		2 561 249		2 901	4 464											
Status of Water meters:																	
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																	
Total number of registered indigent households	12																
Status of unlimited supply of Water:																	
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 kilolitres per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																	
Total number of registered indigent households receiving unlimited supply - Water	13																
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	14																
Energy: (include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least min service level)	15		4 220 003														
Indigent HH's with Electricity - prepaid (min service level)	16																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	17		4 220 003														
Indigent HH's with Electricity (< min service level)	18																
Indigent HH's with Electricity - prepaid (< min service level)	19																
Indigent HH's with other energy sources	20																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	21																
Total number of registered indigent households	22		4 220 003														
Status of Electricity meters:																	
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																	
Total number of registered indigent households	23																
Status of unlimited supply of Electricity:																	
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																	
Total number of registered indigent households receiving unlimited supply - Electricity	24																
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	25																
Number of ALL Households receiving Free Basic Service (including registered indigent households)	7																
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)			2 561 249		2 901	4 464											
Electricity/other energy (50kwh per household per month)			4 220 003														
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	8		6 781 252		2 901	4 464											
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)			2 561 249		2 901	4 464											
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)			3 393 599		3 394	5 279											
Electricity (kwh per household per month)			4 220 003														
Refuse (average litres per week)			2 036 162		2 828	5 882											
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																
PSI Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																	
Water (in excess of 6 kilolitres per indigent household per month)	15		2 561 249		2 901	4 464											
Sanitation (in excess of free sanitation service to indigent households)	16		3 393 599		3 394	5 279											
Electricity/other energy (in excess of 50 kwh per indigent household per month)	17		4 220 003														
Refuse (in excess of one removal a week for indigent households)	18		2 036 162		2 828												
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided			12 211 015		9 122	9 742											

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

Property Rates Reconciliation						
Province	NC					
District	Frances Baard District					
Type	LM					
Municipal Name	Magareng					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 4					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6522	6523	-1	519 605 500,00	519 952 500,00	347 000,00
Industrial	15	15	0	2 096 000,00	2 096 000,00	-
Business and Commercial	124	103	21	108 936 010,00	54 145 010,00	54 791 000,00
Agricultural	452	467	-15	960 743 000,00	975 643 000,00	14 900 000,00
Mining	0	0	0	-	-	-
Slate Owned for Public Purpose	13	13	0	103 870 000,00	103 870 000,00	-
PSI	78	74	4	20 719 000,00	20 027 000,00	692 000,00
PBO	25	25	0	49 530 000,00	49 530 000,00	-
Multi Use	3	3	0	530 000,00	530 000,00	-
Vacant	0	0	0	-	-	-
POW	0	0	0	-	-	-
Municipal	301	301	0	108 121 400,00	108 121 400,00	-
Other	5	0	5	23 620 000,00	-	23 620 000,00
Total	7538	7524	14	1 897 770 910,00	1 833 914 910,00	63 856 000,00
Detailed Reconciliation						
Propety Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	470 275	473 566	- 3 291	1 410 826,09	1 420 698,96	- 9 872,87
Industrial	4 564	4 564	0	13 692,12	13 692,21	- 0,09
Business and Commercial	237 208	117 667	119 541	711 624,49	353 000,43	358 624,06
Agricultural	261 002	307 836	- 46 834	783 005,55	923 506,83	- 140 501,29
Mining	-	-	-	-	-	-
Slate Owned for Public Purpose	226 177	226 177	0	678 530,78	678 530,79	- 0,02
PSI	3 940	3 808	132	11 820,19	11 425,41	394,78
PBO	13 456	-	13 456	40 366,95	-	40 366,95
Multi Use	-	528	- 528	-	1 583,55	- 1 583,55
Vacant	-	-	-	-	-	-
POW	-	-	-	-	-	-
Municipal	-	648	- 648	-	1 942,68	- 1 942,68
Other	-	-	-	-	-	-
Total	R1 216 622,05	R1 134 793,62	R81 828,43	3 649 866,15	3 404 380,86	245 485,29

Prepared By: Date:

Contact Details: kgololo.modise@gmail.com

Signature: _____

Reviewed By: Date:

Contact Details: _____

Signature: _____

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

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

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

17. Municipal Manager's Quality Certification

Quality Certificate



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

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

Mr. T Thage
Acting Municipal Manager

13 September 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 August 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.