

MAGARENG



MUNICIPALITY

MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2024/2025

DISTRIBUTION:

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

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List of Abbreviations and Acronyms used in the Monthly Budget Statement

AFS – Annual Financial Statements

AGSA - Auditor-General of South Africa

BTO - Budget and Treasury Office

CAPEX – Capital Expenditure

CFO - Chief Financial Officer

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

TO: THE EXECUTIVE MAYOR

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

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 OCTOBER 2024

1.Purpose

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

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 31st October 2024, the total operating revenue amounts to R 6.9 million, and the actual year-to-date revenue amounts to R57.9 million, which reflected year to date variance of 8% when compared to the projected budget of R53.8 million. Rental from Fixed Assets and Rent on Land 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, but due to no provision made for the rental of the stadium in the 2024 budget municipality had to use rental on fixed assets to rent out stadium. Rental of Fixed Asset has year to date actual amounting to R 16.3 thousand which reflected a positive variance of 1606% when compared to the year-to-date budget amounting R954.

Rent on land municipality has transaction income relating to renting out community hall on this line item, which amounts to R 4 thousand for the reporting month. The year-to-date actual amounts to R6.8 thousand which reflected a positive variance of 924% when compared to actual year to date budget amounting to R662

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

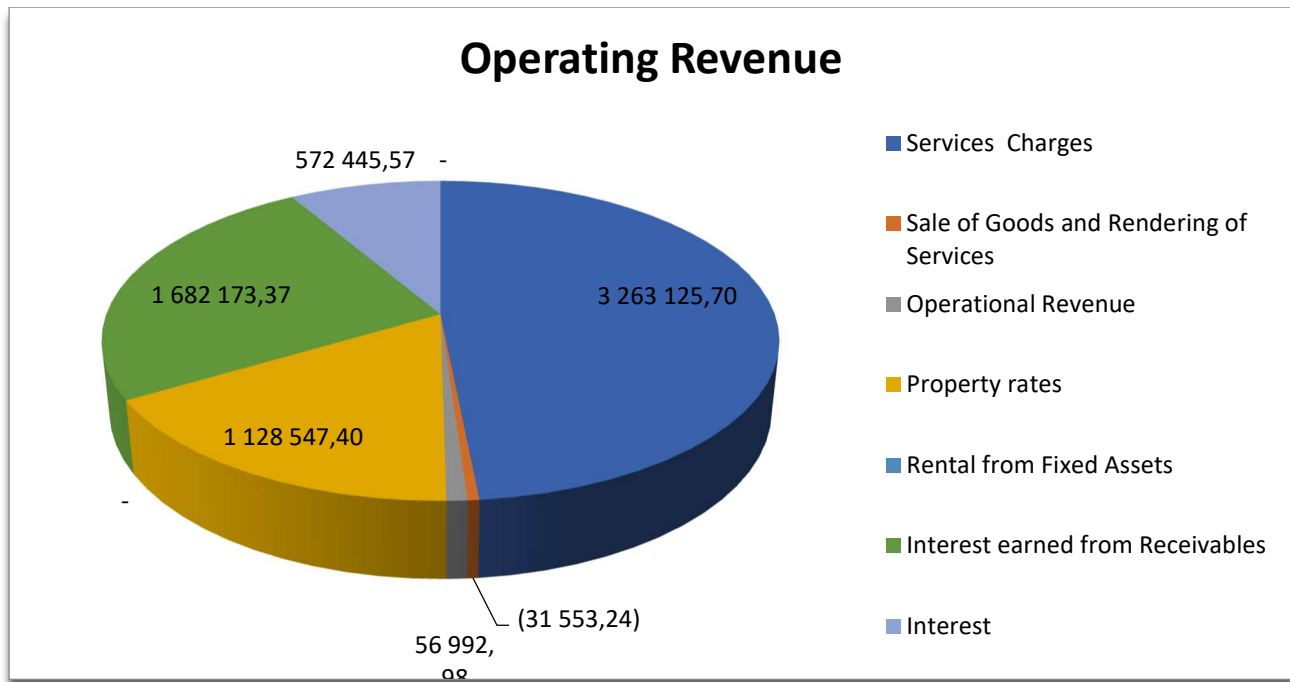


Table 1: Income for 1st to 31st October 2024

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 31 October 2024, a total of R 6.9 million has been recognized, the year-to-date actual amounts to R57.9 million which is 8% above the project budget that amounts to R53.8 million.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	1 529	6 080	6 212	(133)	-2%	18 637
Service charges - Water		3 264	3 663	3 663	412	1 510	1 221	289	24%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	760	3 036	3 788	(752)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	562	2 266	2 348	(83)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	773	(32)	89	258	(168)	-65%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 682	6 713	8 130	(1 417)	-17%	24 389
Interest from Current and Non Current Assets		357	-	-	-	22	-	22	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	2	4	7	1	6	924%	2
Rental from Fixed Assets		6	3	3	-	16	1	15	1606%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	57	160	99	60	61%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 129	4 520	4 869	(349)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	195	(195)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	72 942	252	31 246	24 314	6 932	29%	72 942
Interest		5 986	7 146	7 146	572	2 242	2 382	(140)	-6%	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	6 927	57 907	53 818	4 089	8%	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
Revenues													
Exchange Revenue													
Service charges - Electricity	1 269 500	1 683 940	1 597 548	1 528 996	-	-	-	-	-	-	-	-	6 079 985
Service charges - Water	368 559	357 669	371 954	411 699	-	-	-	-	-	-	-	-	1 509 882
Service charges - Waste/Water Management	762 276	751 368	762 247	760 173	-	-	-	-	-	-	-	-	3 036 064
Service charges - Waste management	571 186	566 226	565 990	562 257	-	-	-	-	-	-	-	-	2 265 659
Sale of Goods and Rendering of Services	47 015	30 624	43 192	31 553	-	-	-	-	-	-	-	-	89 278
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 617 876	1 688 208	1 724 555	1 682 173	-	-	-	-	-	-	-	-	6 712 813
Interest from Current and Non Current Assets	-	21 995	-	-	-	-	-	-	-	-	-	-	21 995
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2 765	4 022	-	-	-	-	-	-	-	-	6 787
Rent from Fixed Assets	9 475	-	6 810	-	-	-	-	-	-	-	-	-	16 286
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 780	-	84 913	56 993	-	-	-	-	-	-	-	-	159 686
Non-Exchange Revenue													
Property rates	1 134 794	1 128 547	1 128 547	1 128 547	-	-	-	-	-	-	-	-	4 520 436
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	27 084 000	3 311 000	599 500	251 606	-	-	-	-	-	-	-	-	31 246 106
Interest	548 643	556 326	564 689	572 446	-	-	-	-	-	-	-	-	2 242 104
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	7 452 711	6 927 360	-	-	-	-	-	-	-	-	57 907 081

3.2 Operating Expenditure by Type

Operating Expenditure

The current year expenditure original budget amounts to R164.9, for the reporting month R10.3 million was spent, and the year-to-date actual amounts R43.5 million which is 21% below the projected expenditure amounting to R54.9 million. Please note that the total expenditure includes non-cash item that amounts to R3.4 million which relates to Depreciation and Debt Impairments.

Table 2: Expenditure from 1st to 31st October 2024

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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										
Expenditure By Type										
Employee related costs		47 180	54 352	54 352	3 685	14 725	18 117	(3 393)	-19%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	1 665	1 862	(197)	-11%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	-	1 881	8 333	(6 453)	-77%	25 000
Inventory consumed		11 464	13 333	13 333	518	2 125	4 444	(2 320)	-52%	13 333
Debt impairment		-	17 056	17 056	1 421	5 685	5 685	(0)	0%	17 056
Depreciation and amortisation		18 411	23 541	23 541	1 962	7 847	7 847	0	0%	23 541
Interest		1 958	1 887	1 887	-	-	629	(629)	-100%	1 887
Contracted services		11 473	7 750	8 250	1 173	3 404	2 750	654	24%	8 250
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		18 548	15 824	15 324	1 154	6 145	5 108	1 037	20%	15 324
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	193	(193)	-100%	579
Total Expenditure		207 820	164 908	164 908	10 329	43 476	54 969	(11 493)	-21%	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	4 053 006	3 684 743	-	-	-	-	-	-	-	-	14 724 653
Remuneration of councillors	416 308	416 308	416 308	416 308	-	-	-	-	-	-	-	-	1 665 232
Bulk purchases - electricity	-	-	1 880 592	-	-	-	-	-	-	-	-	-	1 880 592
Inventory consumed	772 026	433 883	400 635	518 096	-	-	-	-	-	-	-	-	2 124 640
Debt impairment	1 421 298	1 421 298	1 421 298	1 421 298	-	-	-	-	-	-	-	-	5 685 191
Depreciation and amortisation	1 961 724	1 961 724	1 961 724	1 961 724	-	-	-	-	-	-	-	-	7 846 897
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	613 530	723 446	893 995	1 172 867	-	-	-	-	-	-	-	-	3 403 838
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	849 754	1 378 420	2 762 939	1 153 801	-	-	-	-	-	-	-	-	6 144 913
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	9 364 175	9 992 448	13 790 496	10 328 837	-	-	-	-	-	-	-	-	43 475 956

The main cost drivers for the municipality are salary costs, bulk purchases, contracted services, inventory consumed and other general expenditure. Under employee related expenditure is overtime, standby allowance, and 3rd party payments (Medical aid and pension) and under contracted services legal fees and security services and repair and maintenance cost need to be monitored effectively to ensure aligned spending.

Below is a chart that depicts the Expenditure from 1st -31st October 2024:

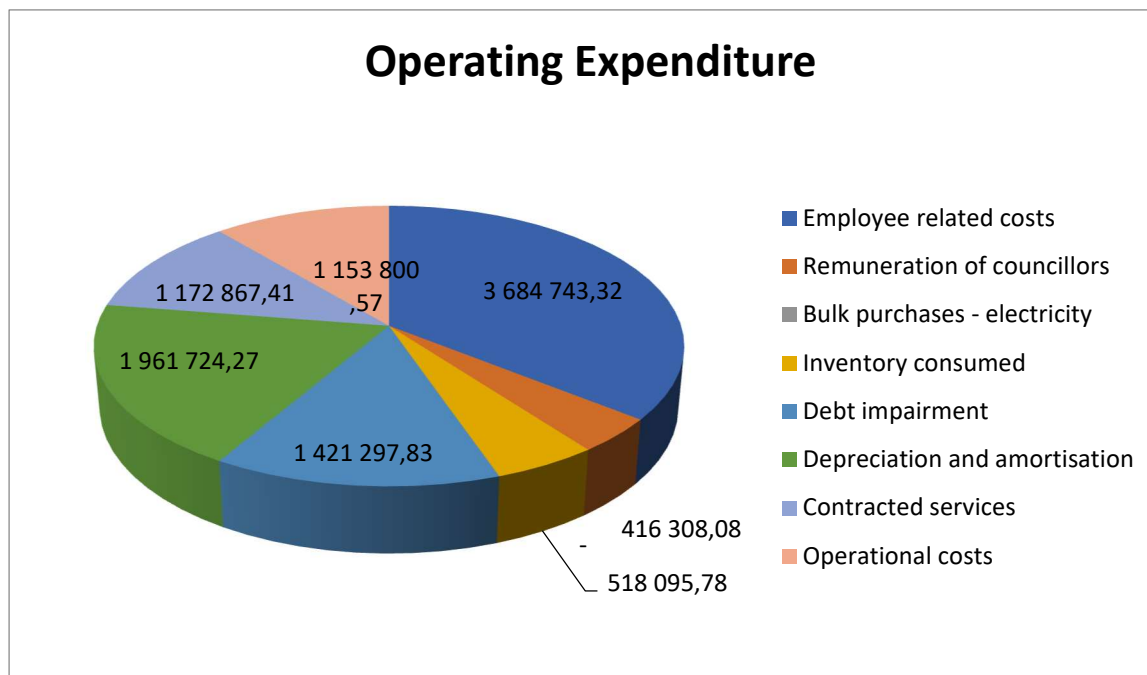


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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										
Total Expenditure		207 820	164 908	164 908	10 329	43 476	54 969	(11 493)	-21%	164 908
Surplus/(Deficit)		(51 709)	(3 453)	(3 453)	(3 401)	14 431	(1 151)	15 582	(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 & Rentals	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	15 439 459,84	20 492 609,82	1 765 390,18	92%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	8 147 493,36	10 063 798,04	9 936 201,96	50%
Sub-Total	42 258 000,00	26 000 000,00	23 586 953,20	30 556 407,86	11 701 592,14	72%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	115 200 000,00	57 246 106,20	53 035 548,48	60 195 409,08	55 194 996,86	52%

For this financial year, the municipality has budgeted R42.3 million on capital transfers. For the reporting month the municipality received R6 million from Water Infrastructure Grant, in terms of Section 19 of Division of Revenue Act 2023.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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)	(3 401)	14 431	(1 151)	15 582	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	6 000	26 000	14 086	11 914	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		3 475	38 805	38 805	2 599	40 431	12 935	27 496	0	38 805
Income Tax								-		
Surplus/(Deficit) after income tax		3 475	38 805	38 805	2 599	40 431	12 935	27 496	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	2 599	40 431	12 935	27 496	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	2 599	40 431	12 935	27 496	0	38 805

The deficit before inclusion of capital transfers amounted to R3.4 million and after inclusion of capital transfers there is surplus amounting to R2.6 million for the reporting month.

3.3 Capital Expenditure.

Municipality has spent R5.2 million on capital expenditure for the month ending October 2024 and the actual year to date amounts to R23.6 million which still reflects overspending on capital grants of R 9.5 million when compared to year-to-date budget that amounts to R14.1 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 - M04 October

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	5 128	23 587	14 086	9 501	67,4%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		827	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		18 900	22 258	22 258	5 128	15 439	7 419	8 020	108,1%	22 258
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		17 067	20 000	20 000	-	8 147	6 667	1 481	22,2%	20 000
Total capital expenditure of Transfers and Grants		51 549	42 258	42 258	5 128	23 587	14 086	9 501	67,4%	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 R26 million was received to date for capital grants, from the total amount received R23.6 million (VAT Inc) is committed or spent to date which translates 72% 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	10 000 000,00	15 439 459,84	20 492 609,82	1 765 390,18	92%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	8 147 493,36	10 063 798,04	9 936 201,96	50%
Sub-Total	42 258 000,00	26 000 000,00	23 586 953,20	30 556 407,86	11 701 592,14	72%

1.4 Debtors Ageing

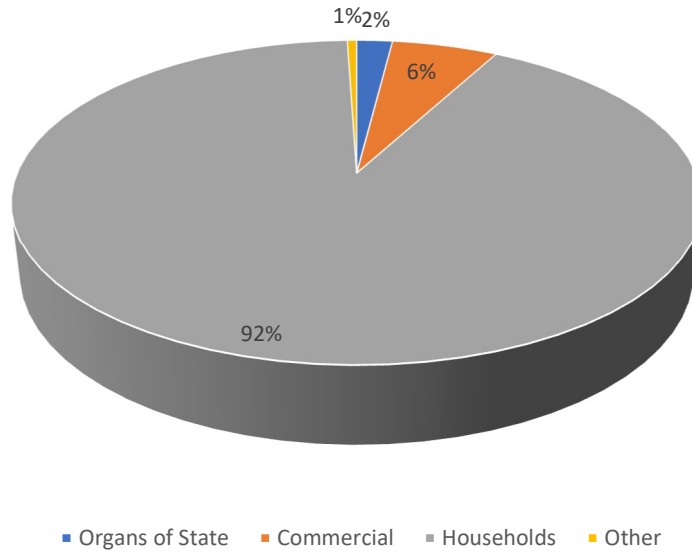
The total debtors book as at end of October 2024 amounts to R 443.7 million, from the total debts R406.3 million is owned by Households, 8.9 million is owned by Organ of the States, R26.2 million is owned by Commercial and R2.3 million is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

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	428	396	374	364	336	302	1 930	68 199	72 330	71 131		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	531	332	372	210	168	94	672	26 752	29 131	27 896		
Receivables from Non-exchange Transactions - Property Rates	1400	1 110	960	933	872	790	782	4 434	50 434	60 316	57 313		
Receivables from Exchange Transactions - Waste Water Management	1500	864	856	855	854	735	714	4 473	60 959	70 309	67 735		
Receivables from Exchange Transactions - Waste Management	1600	638	616	611	605	523	508	3 139	42 200	48 841	46 975		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 324	2 288	2 263	2 242	2 318	2 172	12 982	132 074	158 663	151 787		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	109	52	36	44	33	43	221	3 602	4 140	3 944		
Total By Income Source	2000	6 005	5 500	5 444	5 191	4 904	4 615	27 851	384 220	443 730	426 781	-	-
September Total		5 858	5 561	5 246	4 933	4 652	4 672	28 052	379 933	438 906	422 241		
Debtors Age Analysis By Customer Group													
Organs of State	2200	454	437	441	336	275	233	1 034	5 669	8 878	7 547		
Commercial	2300	675	422	416	306	283	256	1 466	22 412	26 238	24 724		
Households	2400	4 800	4 609	4 558	4 514	4 316	4 091	25 162	354 250	406 300	392 332		
Other	2500	76	33	29	35	29	35	189	1 889	2 315	2 177		
Total By Customer Group	2600	6 005	5 500	5 444	5 191	4 904	4 615	27 851	384 220	443 730	426 781	-	-

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

Debtors Age Analysis By Customer Group



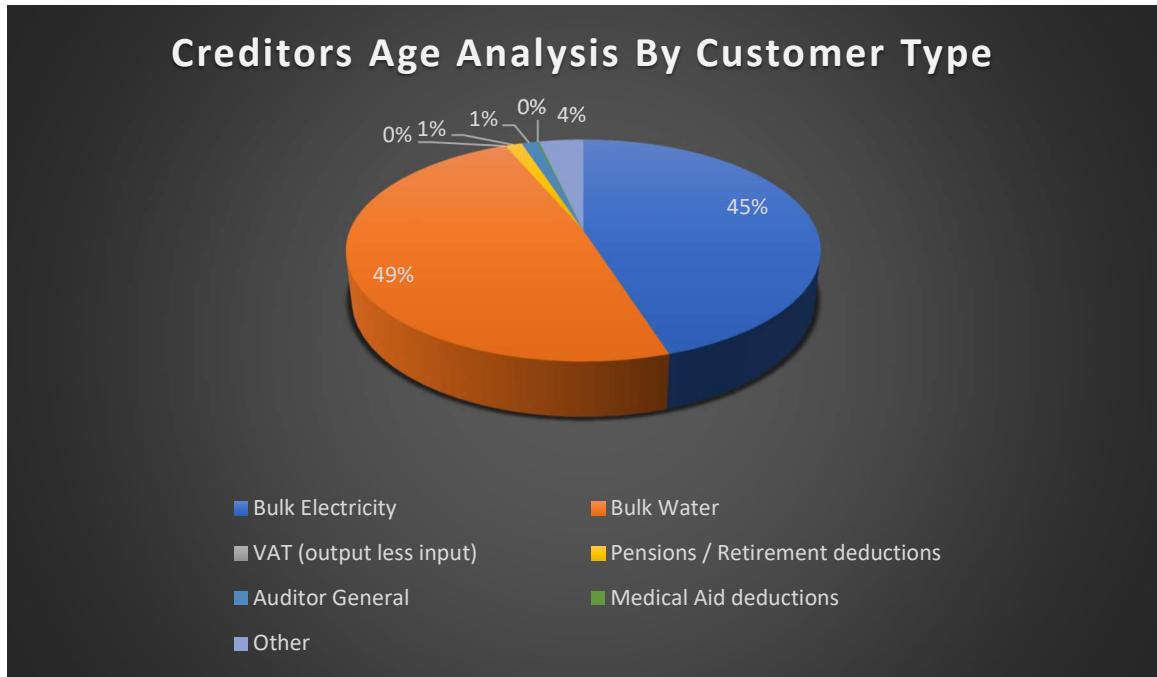
1.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R272.3 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R122.7 million and R132.2 million represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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	6 666	7 726	7 900	8 650	7 908	43 199	40 646	-	122 695	
Bulk Water	0200	2 799	3 570	2 533	2 191	2 068	12 406	14 231	92 398	132 196	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	821	1 104	924	841	-	-	-	-	3 690	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	1 140	1 514	1 237	966	1 360	1 068	2 481	9 767	
Auditor General	0800	990	800	730	3	261	317	41	323	3 465	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	420	-	-	-	-	420	
Total By Customer Type	1000	11 276	14 340	13 602	13 341	11 204	57 282	55 986	95 201	272 232	-

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



4. Budget performance overview.

4.1 Operating revenue by source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M04 October

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	4 520	4 869	(349)	-7%	14 608
Service charges	31 972	40 709	40 709	3 263	12 892	13 570	(678)	-5%	40 709
Investment revenue	357	-	-	-	22	-	22	#DIV/0!	-
Transfers and subsidies - Operational	76 049	72 942	72 942	252	31 246	24 314	6 932	0	72 942
Other own revenue	34 817	33 197	33 197	2 284	9 227	11 066	(1 839)	-17%	-
Total Revenue (excluding capital transfers and contributions)	156 111	161 455	161 455	6 927	57 907	53 818	4 089	8%	161 455

4.2 Operating expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M04 October

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	3 685	14 725	18 117	(3 393)	-19%	54 352
Remuneration of Councillors	5 257	5 587	5 587	416	1 665	1 862	(197)	-11%	5 587
Depreciation and amortisation	18 411	23 541	23 541	1 962	7 847	7 847	0	0%	23 541
Interest	1 958	1 887	1 887	-	-	629	(629)	-100%	1 887
Inventory consumed and bulk purchases	38 158	38 333	38 333	518	4 005	12 778	(8 772)	-69%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	96 856	41 209	41 209	3 748	15 234	13 736	1 498	11%	41 209
Total Expenditure	207 820	164 908	164 908	10 329	43 476	54 969	(11 493)	-21%	164 908

4.3 Capital expenditure.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M04 October

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	5 128	23 587	14 086	9 501	67%	42 258
Capital transfers recognised	51 549	42 258	42 258	5 128	23 587	14 086	9 501	67%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	51 549	42 258	42 258	5 128	23 587	14 086	9 501	67%	42 258

4.4 Cash flows.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M04 October

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	68 866	27 912	27 912	2 664	42 614	9 304	(33 310)	-358%	314 401
Net cash from (used) investing	(51 374)	(42 258)	(42 258)	(5 128)	(23 587)	(14 086)	9 501	-67%	(42 258)
Net cash from (used) financing	(14)	325	325	9	9	108	99	92%	325
Cash/cash equivalents at the month/year end	18 211	(13 952)	(13 952)	(5 129)	20 142	(4 604)	(24 747)	537%	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 5 798 854.53

Closing cash balance as per bank statement = R 3 423 497.67

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

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

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

Pillar 3 - Trade Payables

Trade payables were understated by R11.1 million on the month of September, the actual trade creditors for the previous month amounts to R272.3 million which has decreased to R267.9 by 4.4 million in the reporting month. 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 October amounts to R327.2 million and the total current assets is R61.2 million, which shows that municipality is not able to meet its obligations with its available cash resources.

Pillar 5 - Collection Rate

Municipality has incurred 15% collection rates for the month of September 2024 which has decreased to 14% in the month of October 2024.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 31 October 2024 are an average of 85% or R 1.8 million. The norm in terms MFMA Circular 71 is 7% – 10%.

Water

Total water losses as of 31 October 2024 are an average of 95% or R577 thousand which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2024/25				
	DORA Allocation	Funds Received to date	Spents to date Exc	Unspent Balance	% Spent to date
Grants and Subsidies					
Capital					
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	15 439 459,84	- 5 439 459,84	69%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	8 147 493,36	7 852 506,64	41%
Sub-Total	42 258 000,00	26 000 000,00	23 586 953,20	2 413 046,80	56%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	42 258 000,00	26 000 000,00	23 586 953,20	2 413 046,80	56%

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 26 million and R23.6 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 C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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	1 529	6 080	6 212	(133)	-2%	18 637
Service charges - Water		3 264	3 663	3 663	412	1 510	1 221	289	24%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	760	3 036	3 788	(752)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	562	2 266	2 348	(83)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	773	(32)	89	258	(168)	-65%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 682	6 713	8 130	(1 417)	-17%	24 389
Interest from Current and Non Current Assets		357	-	-	-	22	-	22	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	2	4	7	1	6	924%	2
Rental from Fixed Assets		6	3	3	-	16	1	15	1606%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	57	160	99	60	61%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 129	4 520	4 869	(349)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	195	(195)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	72 942	252	31 246	24 314	6 932	29%	72 942
Interest		5 986	7 146	7 146	572	2 242	2 382	(140)	-6%	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	6 927	57 907	53 818	4 089	8%	161 455
Expenditure By Type										
Employee related costs		47 180	54 352	54 352	3 685	14 725	18 117	(3 393)	-19%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	1 665	1 862	(197)	-11%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	-	1 881	8 333	(6 453)	-77%	25 000
Inventory consumed		11 464	13 333	13 333	518	2 125	4 444	(2 320)	-52%	13 333
Debt impairment		-	17 056	17 056	1 421	5 685	5 685	(0)	0%	17 056
Depreciation and amortisation		18 411	23 541	23 541	1 962	7 847	7 847	0	0%	23 541
Interest		1 958	1 887	1 887	-	-	629	(629)	-100%	1 887
Contracted services		11 473	7 750	8 250	1 173	3 404	2 750	654	24%	8 250
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		18 548	15 824	15 324	1 154	6 145	5 108	1 037	20%	15 324
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	193	(193)	-100%	579
Total Expenditure		207 820	164 908	164 908	10 329	43 476	54 969	(11 493)	-21%	164 908
Surplus/(Deficit)		(51 709)	(3 453)	(3 453)	(3 401)	14 431	(1 151)	15 582	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	6 000	26 000	14 086	11 914	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		3 475	38 805	38 805	2 599	40 431	12 935	27 496	0	38 805
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		3 475	38 805	38 805	2 599	40 431	12 935	27 496	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	2 599	40 431	12 935	27 496	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	2 599	40 431	12 935	27 496	0	38 805

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) - M04 October

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	1									
Revenue - Functional										
<i>Governance and administration</i>		96 186	91 756	91 756	1 682	37 101	30 585	6 516	21%	91 756
Executive and council		66 798	66 243	66 243	-	27 395	22 081	5 314	24%	66 243
Finance and administration		30 388	25 513	25 513	1 682	9 706	8 504	1 202	14%	25 513
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 982	2 206	2 206	57	787	735	52	7%	2 206
Community and social services		1 290	1 321	1 321	-	621	440	180	41%	1 321
Sport and recreation		43	-	-	-	7	-	7	#DIV/0!	-
Public safety		649	884	884	57	160	295	(135)	-46%	884
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		176	450	450	-	-	150	(150)	-100%	450
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		176	450	450	-	-	150	(150)	-100%	450
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		112 952	109 302	109 302	11 188	46 018	36 434	9 585	26%	109 302
Energy sources		19 273	21 682	21 682	1 630	6 554	7 227	(673)	-9%	21 682
Water management		48 508	35 805	35 805	1 264	14 150	11 935	2 215	19%	35 805
Waste water management		34 601	40 008	40 008	7 317	21 419	13 336	8 083	61%	40 008
Waste management		10 569	11 807	11 807	977	3 896	3 936	(40)	-1%	11 807
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	211 295	203 713	203 713	12 927	83 907	67 904	16 003	24%	203 713
Expenditure - Functional										
<i>Governance and administration</i>		62 792	65 048	65 048	5 362	21 987	21 683	304	1%	65 302
Executive and council		13 865	13 862	13 862	984	4 341	4 621	(280)	-6%	14 160
Finance and administration		48 927	51 185	51 185	4 378	17 646	17 062	584	3%	51 142
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13 739	14 527	14 527	963	3 801	4 842	(1 041)	-21%	14 655
Community and social services		2 407	2 958	2 958	176	713	986	(273)	-28%	2 958
Sport and recreation		2 913	4 845	4 845	240	950	1 615	(665)	-41%	4 855
Public safety		4 156	3 463	3 463	280	1 078	1 154	(76)	-7%	3 581
Housing		4 263	3 261	3 261	267	1 060	1 087	(27)	-2%	3 261
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 874	8 322	8 322	550	2 158	2 774	(617)	-22%	8 322
Planning and development		5 524	5 951	5 951	410	1 434	1 984	(550)	-28%	5 951
Road transport		4 351	2 371	2 371	139	724	790	(67)	-8%	2 371
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		121 916	77 011	77 011	3 454	15 530	25 670	(10 140)	-40%	76 629
Energy sources		55 632	39 251	39 251	933	5 486	13 084	(7 598)	-58%	38 893
Water management		37 377	18 282	18 282	1 120	4 266	6 094	(1 828)	-30%	18 271
Waste water management		19 274	15 818	15 818	1 186	4 924	5 273	(349)	-7%	15 817
Waste management		9 634	3 660	3 660	216	855	1 220	(365)	-30%	3 648
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	208 321	164 908	164 908	10 329	43 476	54 969	(11 493)	-21%	164 908
Surplus/ (Deficit) for the year		2 974	38 805	38 805	2 599	40 431	12 935	27 496	2,125684	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) - M04 October

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	1									
Vote 01 - Executive & Council		65 798	66 243	66 243	-	27 395	22 081	5 314	24,1%	66 243
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		175	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		30 213	25 513	25 513	1 682	9 706	8 504	1 202	14,1%	25 513
Vote 05 - Municipal Infrastructure		113 127	109 752	109 752	11 188	46 018	36 584	9 435	25,8%	109 752
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		1 982	-	-	57	721	-	721	#DIV/0!	-
Vote 08 - Sports, Arts, Parks, Culture		-	2 206	2 206	-	66	735	(669)	-91,0%	2 206
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 Revenue by Vote	2	211 295	203 713	203 713	12 927	83 907	67 904	16 003	23,6%	203 713
Expenditure by Vote	1									
Vote 01 - Executive & Council		12 757	11 703	11 703	926	4 078	3 901	177	4,5%	11 703
Vote 02 - Office Of The Municipal Manager		713	2 159	2 159	57	263	720	(457)	-63,5%	2 159
Vote 03 - Corporate Services		15 144	17 241	17 241	1 632	6 349	5 747	602	10,5%	17 241
Vote 04 - Financial Services		33 854	33 945	33 945	2 747	11 297	11 315	(18)	-0,2%	33 945
Vote 05 - Municipal Infrastructure		129 642	82 382	82 382	3 779	16 854	27 461	(10 606)	-38,6%	82 382
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		8 784	587	587	682	2 676	196	2 480	1267,3%	587
Vote 08 - Sports, Arts, Parks, Culture		-	10 679	10 679	14	66	3 560	(3 494)	-98,2%	10 679
Vote 09 - Planning & Development		6 926	6 213	6 213	492	1 893	2 071	(178)	-8,6%	6 213
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 Expenditure by Vote	2	207 820	164 908	164 908	10 329	43 476	54 969	(11 493)	-20,9%	164 908
Surplus/ (Deficit) for the year	2	3 475	38 805	38 805	2 599	40 431	12 935	27 496	212,6%	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 33.33% as at end of October 2024.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to R11.7 million. For the month of October 2024, R926 thousand has been spent and the actual year to date amounts to R 4.1 million which reflected positive variance of 4.5% when compared to the projected budget that amounts to R3.9 million.

Vote 2 – Municipal Manager

Municipal Manager original budget amounts to R2.2 million, for the month of October 2024 R 57 thousand has been spent and the actual year to date amounts to R263 thousands. Due unfilled vacant posts in the Municipal Manager office, the municipality has spent 63.5% less than the projected budget that amounts to R720 thousands for the month ending October 2024.

Vote 3 – Corporate Services

Corporate Services original budget amounts to R17.2 million, for the month of October 2024, R1.6 million has been spent and the actual year to date amounts to R6.3 million which shows that Corporate Services has spent 11% more than the projected budget that amounts to R 5.7 million.

Vote 4 – Finance Department

Finance Department original budget amounts to R33.9 million, for the month of October 2024 R2.7 million has been spent and the actual year to date amounts to R11.3 million which shows that Finance Department has spent -0.2% more than the projected budget that amounts to R11.3 million.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to R82.4 million, for the month of October 2024 R3.8 has been spent and the actual year to date amounts to R16.9 million which shows that the municipality has spent 38.6% less than the projected budget that amounts to R27.5 million.

Vote 7 – Public Safety & Transport

Public Safety & Transport original budget amounts to R587 thousands, for the month of October R682 thousands has been spent and the actual year to date amounts to R2.7 million. Due to misclassification of salaries that still needs to be fixed by Payroll, the municipality has spent 1267% more than the projected budget of R196 thousands

Vote 8 – Sports, Arts and Culture

Sports, Arts and culture original budget amounts to R10,7 million, for the month of October R14 thousand has been spent and the actual year to date amounts to R 66 thousand which shows that municipality has spent 98% less than the projected budget that amounts to R3.6 million.

Vote 9 – Planning & Development

Planning & Development original budget amounts to R6.2 million, for the month of October R492 thousand has been spent and the actual year to date amounts to R1.9 million which shows that municipality has spent 8.6% less than the projected budget that amounts to R2.1 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) - M04 October

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	1 529	6 080	6 212	(133)	-2%	18 637
Service charges - Water		3 264	3 663	3 663	412	1 510	1 221	289	24%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	760	3 036	3 788	(752)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	562	2 266	2 348	(83)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	773	(32)	89	258	(168)	-65%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 682	6 713	8 130	(1 417)	-17%	24 389
Interest from Current and Non Current Assets		357	-	-	-	22	-	22	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	2	4	7	1	6	924%	2
Rental from Fixed Assets		6	3	3	-	16	1	15	1606%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	57	160	99	60	61%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 129	4 520	4 869	(349)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	195	(195)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	72 942	252	31 246	24 314	6 932	29%	72 942
Interest		5 986	7 146	7 146	572	2 242	2 382	(140)	-6%	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	6 927	57 907	53 818	4 089	8%	161 455
Expenditure By Type										
Employee related costs		47 180	54 352	54 352	3 685	14 725	18 117	(3 393)	-19%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	1 665	1 862	(197)	-11%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	-	1 881	8 333	(6 453)	-77%	25 000
Inventory consumed		11 464	13 333	13 333	518	2 125	4 444	(2 320)	-52%	13 333
Debt impairment		-	17 056	17 056	1 421	5 685	5 685	(0)	0%	17 056
Depreciation and amortisation		18 411	23 541	23 541	1 962	7 847	7 847	0	0%	23 541
Interest		1 958	1 887	1 887	-	-	629	(629)	-100%	1 887
Contracted services		11 473	7 750	8 250	1 173	3 404	2 750	654	24%	8 250
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		18 548	15 824	15 324	1 154	6 145	5 108	1 037	20%	15 324
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	193	(193)	-100%	579
Total Expenditure		207 820	164 908	164 908	10 329	43 476	54 969	(11 493)	-21%	164 908
Surplus/(Deficit)		(51 709)	(3 453)	(3 453)	(3 401)	14 431	(1 151)	15 582	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	6 000	26 000	14 086	11 914	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		3 475	38 805	38 805	2 599	40 431	12 935	27 496	0	38 805
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		3 475	38 805	38 805	2 599	40 431	12 935	27 496	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	2 599	40 431	12 935	27 496	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	2 599	40 431	12 935	27 496	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 October 2024, the municipality has generated total operating revenue that amounts to R 6.9 million of which R252 thousands from the total operating revenue is for operational grants (FBDM grant). The year-to-date actual revenue excluding operational grants amounts to R 26.7 million and the year-to-date budget amounts to R29.5 million which reflects a negative variance amounts to R2.8 million excluding operational grants, which shows that the municipality has under billed in October 2024

Detailed explanation on revenue by source items.

Property Rates

The municipality has billed revenue of R1.1 million in October 2024. However, the actual year-to-date revenue amounts to R 4.5 million which is 7% lower than the budgeted revenue of R4.9 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 1.5 million from Sales of Electricity. However, the year-to-date revenue amounts to R6.1 million, which reflected a negative variance of 2% when compared to year-to-date budget that amounts to R6.2 million for the period under review. The variance in Electricity Revenue is immaterial.

Service charges – water.

The municipality billed revenue of R412 thousands from Water Services, meanwhile the year-to-date actual amounts to R1.5 million which is 24% more than the year-to-date budget of R 1.2 million for the period under review. Municipality has fixed its water pipes; majority of section has access to water services.

Service charges – sanitation.

In the month under review, the municipality has generated a revenue of R760 thousand. The year-to-date actual amounts to R3.0 million, which is 20% less than the year-to-date budget of R 3.8 million for the month. Notably, the collection on this service can be enhanced if the municipality enforces its approved credit control and debt collection policies.

Service charges – refuse.

The municipality generated R562 thousands and actual year to date amounts to R 2,3 million which is 4% less than year to date budget that amounts to R2,3 million during the period under review. The variance is immaterial.

Sales of Good and Rendering of Services

Due to incorrectly billing account, municipality has done reversal journal of R70.5 thousands which has results a net effect of -32 thousand for the reporting period. The actual year to date amounts to R89 thousand which resulted the variance of negative 65% when compared to year-to-date budget amounting to R258 thousand.

Rent from fixed assets.

The municipality did not generate revenue on Rent from Fixed Assets during the month of October 2024. The year-to-date actual amounts to R16.3 thousand and the year-to-date budget amounts to R955 thousands for the month under review, which reflected a variance of 1606%. This variance is caused by renting out sport facility (stadium) using tariff for renting of halls.

Interest earned – from receivables.

The municipality has generated revenue amounting to R 1.7 million, with the actual year-to-date revenue standing at R 6.7 million, which is 17% less than the year-to-date budget of R 8.1 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 R195 thousands for October 2024.

Transfers recognised – operational.

As per Invoice payment municipality submitted to Frances Baard, municipality has received R252 thousands from FBDM.

Other revenue

The municipality received R57 thousands from other revenue for this month, the year-to-date actual amounts to R160 thousands which is 61% less than the projected revenue that amounts to R99 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 October 2024, the municipality incurred a total operating expenditure of R10.3 million and the current year-to-date actual shows that the municipality has spent R43.5 million to date, which is 21% less than the projected budget of R54.9 million.

Employee related costs

The municipality incurred R 3.7 million on employee related costs and actual year to date amounts to R14.7 million which reflects a negative variance of 19% that show that the municipality has spent less than the year-to-date budget which amounts to R 18.1 million in the current month. It should be noted that the municipality paid for back paid increments to employees, there was no overtime paid for the reporting month. There are other cost drivers to this variance which are caused by vacant positions which were budgeted for, but no appointments were made. Cost containment measures were taken on this item to ensure expenditure stays within the budget, especially on overtime and standby allowance.

Remuneration of councillors

Expenditure incurred in relation to councillor's remuneration amounts to R416 thousands and the year-to-date actual amounts to R 1.7 million which reflects a negative variance of 11% when compared to year-to-date budget that amounts to R 1.9 million. The variance in Remuneration of Councillors is immaterial.

Debt impairment

The municipality incurred R1.4 million on debt impairment and the actual year to date amounts to R5.7 million which reflects 0% variance when compared to actual year to date budget that amounts R5.7 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 R7.8 million which reflects 0% variance when compared to actual year to date budget that amounts to R7.8 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 R1.9 million, which reflected a negative variance amounting to R 6.5 million that is 77% less than projected budget that amounts to R8.3 million. This is because municipality cannot honour its payment arrangement made with Eskom as per debt relief conditions, due to financial constraints that the municipality is currently facing. Take note that this amount only relate to Eskom expenditure as water is classified under inventory items.

Inventory consumed.

The reclassification of MSCOA has resulted in water purchases being categorized under inventory consumed. For the reporting month the municipality did not pay Vaalharts, municipality has incurred R 518 thousand on inventory consumed and the year-to-date expenditure amounts to R2.1 million. This reflects a variance of 52% less than the projected budget of R 4,4 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 R1.2 million and the year-to-date actual amounts to R 3.4 million which reflects positive variance of 24% when compared to the actual year to date budget that amounts to R2.7 million. This variance caused municipality is trying to pay its services providers within 30 days after receiving invoice.

Other expenditure

This item has incurred expenditure amounting to R1.2 million and the actual year to dates amounts to R6.1 million which reflected positive 20% variance when compared to the year-to-date budget that amounts to R 5.1 million. It includes items such as remuneration of ward committees, Assets consultants, insurance costs, external audit fees and other municipal running cost.

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

NC093 Magareng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

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	5 128	23 587	14 086	9 501	67%	42 258
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
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 - Malufi Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	51 549	42 258	42 258	5 128	23 587	14 086	9 501	67%	42 258
Total Capital Expenditure		51 549	42 258	42 258	5 128	23 587	14 086	9 501	67%	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	5 128	23 587	14 086	9 501	67%	42 258
Energy sources		-	-	-	-	-	-	-	-	-
Water management		34 482	22 258	22 258	5 128	15 439	7 419	8 020	108%	22 258
Waste water management		17 067	20 000	20 000	-	8 147	6 667	1 481	22%	20 000
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	51 549	42 258	42 258	5 128	23 587	14 086	9 501	67%	42 258
Funded by:										
National Government		36 794	42 258	42 258	5 128	23 587	14 086	9 501	67%	42 258
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		14 755	-	-	-	-	-	-	-	-
Transfers recognised - capital		51 549	42 258	42 258	5 128	23 587	14 086	9 501	67%	42 258
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		51 549	42 258	42 258	5 128	23 587	14 086	9 501	67%	42 258

Municipality has spent R5.1 million on the capital grants for the reporting month, and the year-to-date actual amounts to R23.6 million which is still 67% above the projected actual budget that amounts to R 14.1 million.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M04 October

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		1 107	63 861	63 861	3 150	63 861
Trade and other receivables from exchange transactions		(20 998)	32 176	32 176	(12 529)	32 176
Receivables from non-exchange transactions		1 878	16 277	16 277	7 146	16 277
Current portion of non-current receivables						
Inventory		121	(994)	(994)	121	(994)
VAT		67 345	49 413	49 413	65 262	49 413
Other current assets		(1 953)	(1 814)	(1 814)	(1 960)	(1 814)
Total current assets		47 499	158 919	158 919	61 190	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	470 539	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	495 790	395 757
TOTAL ASSETS		527 549	554 676	554 676	556 980	554 676
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	0	0	-	0
Consumer deposits		1 330	1 309	1 309	1 339	1 309
Trade and other payables from exchange transactions		273 141	347 263	347 263	251 487	347 263
Trade and other payables from non-exchange transactions		805	3 236	3 236	39 130	3 236
Provision		8 962	7 404	7 404	8 955	7 404
VAT		24 960	24 362	24 362	26 308	24 362
Other current liabilities		-	-	-	-	-
Total current liabilities		309 198	383 573	383 573	327 218	383 573
Non current liabilities						
Financial liabilities		730	794	794	730	794
Provision		6 910	7 285	7 285	6 910	7 285
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		7 640	8 079	8 079	7 640	8 079
TOTAL LIABILITIES		316 837	391 651	391 651	334 858	391 651
NET ASSETS	2	210 711	163 025	163 025	222 122	163 025
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		210 698	163 025	163 025	222 122	163 025
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	210 698	163 025	163 025	222 122	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 October 2024, the municipality recorded total assets of R556.9 million which includes R 61.2 million and R495.8 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 October 2024, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of –R5.4 million, representing about- 1% 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 is 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 31 October 2024, the municipality recorded R 470.5 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. These assets determine the municipality's ability to deliver services to communities.

This shows that recorded PPE is R470.5 million which is more than the projected amount of R371.5 million for the financial year ending 2024/25.

Total Liabilities

Variances were noted between the budgeted values of liabilities and the actual recorded at the end of October 2024. As at the end October 2024, the municipality recorded total liabilities of 334.9 million which entails R327.2 million and R7.6 million for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

The current ratio of the municipal's financial position equals to 0.19, which is current assets divided by current liabilities (61 190/ 327 218). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its shorts term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position to pay off debts when they become due.

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

5.7 Table C7: Monthly Budget Statement – Cash Flow

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		6 993	7 742	7 742	378	1 447	2 581	(1 133)	-44%	7 742
Service charges		45 700	21 576	21 576	1 473	6 726	7 192	(465)	-6%	21 576
Other revenue		2 587	7 128	7 128	1 470	7 014	2 376	4 638	195%	238 939
Transfers and Subsidies - Operational		65 921	72 942	72 942	252	31 246	24 314	6 932	29%	72 942
Transfers and Subsidies - Capital		53 439	42 258	42 258	6 000	26 000	14 086	11 914	85%	42 258
Interest		357	-	-	37	124	-	124	#DIV/0!	-
Dividends										
Payments										
Suppliers and employees		(106 131)	(121 846)	(121 846)	(6 946)	(29 944)	(40 615)	(10 671)	26%	(67 169)
Interest		-	(1 887)	(1 887)	-	-	(629)	(629)	100%	(1 887)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		68 866	27 912	27 912	2 664	42 614	9 304	(33 310)	-358%	314 401
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		175	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments										
Payments										
Capital assets		(51 549)	(42 258)	(42 258)	(5 128)	(23 587)	(14 086)	9 501	-67%	(42 258)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(51 374)	(42 258)	(42 258)	(5 128)	(23 587)	(14 086)	9 501	-67%	(42 258)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		(14)	5	5	9	9	2	7	401%	5
Payments										
Repayment of borrowing		-	319	319	-	-	106	106	100%	319
NET CASH FROM/(USED) FINANCING ACTIVITIES		(14)	325	325	9	9	108	99	92%	325
NET INCREASE/ (DECREASE) IN CASH HELD		17 478	(14 021)	(14 021)	(2 455)	19 036	(4 674)			272 467
Cash/cash equivalents at beginning:		734	69	69	(2 674)	1 107	69			1 107
Cash/cash equivalents at month/year end:		18 211	(13 952)	(13 952)	(5 129)	20 142	(4 604)			273 574

Table C7 presents details pertaining to cash flow performance. As at end of October 2024, the net cash inflow from operating activities amounts to R2.7 million, whilst the net cash outflow from investing activities amounts to -R 5.1 million that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts R 9 thousand. The cash and cash equivalent held for October 2024 amounts to -R5.1 million and the net effect of the above cash flows is cash outflow movement of -R 2.5 million.

PART 2: SUPPORTING DOCUMENTATION

6. Debtors' Analysis

The outstanding debtors as at 31 October 2024 amounts to R 443.7 million which shows increase of R4.8 million in debtors' book when compared to September 2024 outstanding debtors that amounts to R438.9 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R406.3 million, which incurs interest each month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. For the reporting month, the average collection rate has decreased to 14% when compared to average collection rate which amounts to 15%. The effective implementation of the debt collection and credit control is critically essential to ensure the sustainability of the municipality; this figure is due to old debts. The Municipality needs to work harder on collecting old debts.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

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	428	396	374	364	336	302	1 930	68 199	72 330	71 131		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	531	332	372	210	168	94	672	26 752	29 131	27 896		
Receivables from Non-exchange Transactions - Property Rates	1400	1 110	960	933	872	790	782	4 434	50 434	60 316	57 313		
Receivables from Exchange Transactions - Waste Water Management	1500	864	856	855	854	735	714	4 473	60 959	70 309	67 735		
Receivables from Exchange Transactions - Waste Management	1600	638	616	611	605	523	508	3 139	42 200	48 841	46 975		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 324	2 288	2 263	2 242	2 318	2 172	12 982	132 074	158 663	151 787		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	109	52	36	44	33	43	221	3 602	4 140	3 944		
Total By Income Source	2000	6 005	5 500	5 444	5 191	4 904	4 615	27 851	384 220	443 730	426 781	-	-
September Total		5 858	5 561	5 246	4 933	4 652	4 672	28 052	379 933	438 906	422 241		
Debtors Age Analysis By Customer Group													
Organs of State	2200	454	437	441	336	275	233	1 034	5 669	8 878	7 547		
Commercial	2300	675	422	416	306	283	256	1 466	22 412	26 238	24 724		
Households	2400	4 800	4 609	4 558	4 514	4 316	4 091	25 162	354 250	406 300	392 332		
Other	2500	76	33	29	35	29	35	189	1 889	2 315	2 177		
Total By Customer Group	2600	6 005	5 500	5 444	5 191	4 904	4 615	27 851	384 220	443 730	426 781	-	-

6.1 Top 100 Commercial

ACCOUNT	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS	CONSOLIDATED BALANCE
1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	-	9 798 547,94	9 798 547,94
1015015	SSANRAL	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	2 751 430,14	2 908 530,36
1015018	LM ERASMUS BOEDERY GRASBULT	6 714,89	6 708,17	6 701,46	6 695,38	6 620,27	6 614,19	6 608,12	6 602,04	6 595,96	853 924,67	913 785,15
1002657	A TERWIN	8 443,92	8 395,21	8 346,48	8 300,38	7 998,84	7 952,77	7 906,65	7 860,53	7 814,42	472 351,59	545 370,79
1200206	GM WESI	-	-	-	-	-	-	-	-	-	522 756,24	522 756,24
1011982	WARRENTON SUPER CHICKEN PTY LTD	12 798,39	12 614,19	16 391,14	12 123,48	33 083,38	11 031,79	14 306,29	66 097,82	9 744,50	323 160,07	511 351,05
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	417 999,28	433 574,14
1016074	THABAZIBU F TRADING	3 970,94	7 551,18	10 616,39	10 749,08	8 604,32	5 039,62	6 048,46	5 920,51	5 678,84	346 321,97	410 501,31
1015849	CM AVENANT	4 158,26	4 001,32	3 844,37	3 963,35	3 711,36	3 550,79	3 402,98	3 242,46	3 100,85	334 102,14	367 077,88
1012890	LI KGWAPI	7 494,95	7 502,28	7 509,62	7 519,11	7 324,65	7 334,14	7 290,49	7 353,09	7 309,45	296 509,80	363 147,58
1012914	CENTENNIAL TRADING CO 114 PTY LTD	4 432,08	4 408,49	4 421,86	4 399,71	4 231,65	4 209,50	4 187,36	4 165,20	4 143,04	285 938,76	324 537,65
1006085	4720103177 TRANSNET FREIGHT RAIL	98 323,70	99 301,00	105 718,99	-	-	-	-	-	-	-	303 343,69
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	285 299,92	299 444,05
5002102	BLACK GINGER 489 PTY LTD	-	-	-	-	-	-	-	-	-	297 318,98	297 318,98
1007879	GD LANDRY	3 171,95	3 156,33	3 140,70	3 125,81	3 038,19	3 023,26	3 008,37	2 993,47	2 978,58	254 365,63	282 002,29
1002107	HM GELDENHUYS	2 925,50	2 916,62	2 907,75	2 899,29	2 768,30	2 759,88	2 751,42	2 742,96	2 734,50	245 610,94	271 017,16
1014983	ED COETZEE	2 937,83	2 923,26	2 908,68	2 894,79	2 816,78	2 802,95	2 789,05	2 775,15	2 761,26	220 287,70	245 897,45
1006345	THUSANANG MARK	2 464,42	2 452,96	2 441,50	2 430,57	2 365,23	2 354,27	2 343,35	2 332,42	2 321,48	210 087,07	231 593,27
1000868	KJ HAARHOFF	3 956,70	3 932,89	3 909,09	3 886,39	3 756,32	3 733,65	3 710,96	3 688,26	3 665,57	196 784,94	231 024,77
1006273	NJ MOCHANE	3 063,81	3 046,57	3 029,32	3 012,88	2 916,59	2 900,14	2 883,70	2 867,26	2 850,82	189 085,85	215 656,94
1006338	SS & VK KOTE	2 332,86	2 321,86	2 310,86	2 300,37	2 237,43	2 227,00	2 216,52	2 206,03	2 195,53	192 777,65	213 126,11
1006603	E MARAKARELO	2 665,19	2 651,42	2 637,64	2 624,50	2 546,71	2 533,64	2 520,50	2 507,37	2 494,23	187 198,86	210 380,06
1006090	BURNE-A-TOWEL PTY LTD	2 105,89	2 096,23	2 086,57	2 077,67	1 985,04	1 976,15	1 967,27	1 958,38	1 949,48	176 757,10	194 959,78
1005712	SEEKOEI (LETAMO TAVERN)	2 284,37	2 273,51	2 262,66	2 252,63	2 152,65	2 142,62	2 132,61	2 122,58	2 112,55	175 192,43	194 928,61
1000192	JF DE BEER	3 323,99	3 303,63	3 283,27	3 263,86	3 155,02	3 135,57	3 116,16	3 096,75	3 077,34	161 470,94	190 226,53
1002433	JC HUMAN	2 582,54	2 568,07	2 553,60	2 540,11	2 421,77	2 408,26	2 394,78	2 381,31	2 367,83	159 673,38	181 891,65
1006441	TMS PADISHO	1 949,51	1 940,36	1 931,22	1 922,49	1 869,48	1 860,77	1 852,05	1 843,33	1 834,61	160 684,33	177 688,15
1005496	R RETSWELELE FUNERALS	2 796,46	2 780,53	2 764,62	2 749,57	2 645,14	2 630,12	2 615,06	2 600,01	2 584,96	145 535,45	169 701,92
1003418	KOMARIN KAFEE (OLIPHANT GG0)	2 348,19	2 335,00	2 321,81	2 309,24	2 238,66	2 226,15	2 213,57	2 201,00	2 188,43	146 093,87	166 475,92
1001953	J ABRAHIM	3 054,43	2 995,14	2 935,87	2 877,48	2 734,43	2 676,01	2 617,62	2 559,24	2 500,84	141 011,40	165 962,46
1011696	M MANAGER	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	160 811,38	165 856,15
1016449	Y.R MATTHYSEN & MOOLMAN	3 491,29	3 502,94	3 510,54	3 529,38	4 120,88	4 402,83	6 079,20	4 161,74	5 198,41	123 457,30	161 454,51
1002438	JC HUMAN	-	-	-	-	-	-	-	-	-	157 487,29	157 487,29
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	3 216,52	3 195,34	3 174,16	3 153,97	3 038,90	3 018,76	2 998,56	2 978,37	2 958,18	126 687,51	154 420,27
1002953	B EN M STOOR	2 113,88	2 103,03	2 092,18	2 604,34	2 111,23	2 569,35	2 278,92	2 067,92	2 053,47	134 346,97	154 341,29
1009234	AP MATSHA	1 658,73	1 650,85	1 642,98	1 635,48	1 589,26	1 581,78	1 574,27	1 566,76	1 559,25	138 163,29	152 622,65
1011977	BLACK GINGER 489 PTY LTD	10 987,56	10 883,44	10 779,33	10 680,08	10 123,33	10 024,08	9 924,83	9 825,58	9 931,05	49 587,95	142 747,23
1003420	O OLIPHANT (MADISO SENTRA)	1 913,87	1 889,30	1 864,74	1 854,72	1 900,32	1 877,90	1 855,46	1 833,04	1 810,61	124 284,51	141 084,47
1009433	MW SEEKOEI	1 452,39	1 446,25	1 440,11	1 434,25	1 397,35	1 391,49	1 385,64	1 379,78	1 373,92	127 354,69	140 055,87

ACCOUNT	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS B	210 DAYS BAL	240 DAYS B	270 DAYS PLUS	CONSOLIDATED BALANCE
1002314	PAV BURGER	5 037,63	5 100,05	5 058,40	5 018,70	4 927,36	4 887,66	4 847,96	4 808,26	4 768,56	94 137,59	138 592,17
1200221	WARRENTON SLAGHUIS	-	-	-	-	1 354,46	1 342,97	1 351,59	1 360,34	1 339,30	128 503,40	135 252,06
1002071	A WELDECHERKOS(DANIELS)	1 102,88	1 098,74	1 094,60	1 090,66	1 065,78	1 061,83	1 057,89	1 053,94	1 049,99	115 308,95	124 985,26
1001892	PAV BURGER	2 514,24	2 493,42	2 472,59	2 452,74	2 341,39	2 321,54	2 301,69	2 281,84	2 261,99	95 128,75	116 570,19
1200313	CM AVENANT	-	-	-	-	-	-	-	-	-	113 401,23	113 401,23
1004131	CE COETZEE	1 302,18	1 295,93	1 289,68	1 283,73	1 250,26	1 244,37	1 238,41	1 232,46	1 226,50	102 029,78	113 393,30
1003152	PJ MALAN	1 126,95	1 121,86	1 116,77	1 111,91	1 084,73	1 079,84	1 074,99	1 070,13	1 065,28	103 226,86	113 079,32
1007135	TF DLAMINI (PROK)	1 219,27	1 213,13	1 206,99	1 201,13	1 164,23	1 158,37	1 152,51	1 146,66	1 140,80	101 460,04	112 063,13
1012635	N LE ROUX	1 079,61	1 075,47	1 071,33	1 067,38	1 042,51	1 038,56	1 034,62	1 030,67	1 026,71	101 960,45	111 427,31
1001897	BS KGOSIANG	1 356,09	1 349,38	1 342,67	1 336,59	1 261,47	1 255,40	1 249,32	1 243,25	1 237,17	99 134,39	110 765,73
1009073	M LESABE	1 593,35	1 584,56	1 575,77	1 567,39	1 520,34	1 512,00	1 503,61	1 495,23	1 486,85	95 804,83	109 643,93
1007092	NS DIKGETSI	1 852,16	1 841,15	1 830,15	1 819,67	1 756,72	1 746,29	1 735,81	1 725,31	1 714,82	90 124,57	106 146,65
1006334	DP MANOPOLE	1 466,47	1 458,37	1 450,28	1 442,56	1 399,27	1 391,53	1 383,81	1 376,09	1 368,37	92 645,59	105 382,34
1012847	M BARGICHO	1 926,73	1 914,95	1 903,19	1 891,95	1 826,18	1 815,02	1 803,79	1 792,57	1 781,35	88 119,68	104 775,41
1006327	J CINDI	2 870,66	2 841,98	2 813,33	2 785,65	2 660,88	2 633,18	2 605,52	2 577,83	2 550,18	77 738,76	102 077,97
1006863	R SPAGEN	921,08	917,61	914,14	910,83	889,97	886,66	883,35	880,04	876,73	92 411,89	100 492,30
1006078	ILIFU TRADING 240C C	735,58	732,91	730,24	727,70	711,65	709,10	706,56	704,01	701,47	93 676,20	100 135,42
1002218	MJ MAJIANE& H/A KGATELOPELE	1 262,72	1 256,24	1 249,76	1 243,58	1 208,98	1 202,76	1 196,59	1 190,41	1 184,24	88 757,79	99 753,07
1003187	VILJOEN	1 469,80	1 461,47	1 453,14	1 445,20	1 400,66	1 392,72	1 384,78	1 376,84	1 368,90	86 335,65	99 089,16
1009392	SON JOHN'S REVELATION CHURCH OF SA	1 532,22	1 524,23	1 516,23	1 507,74	1 456,91	1 448,40	1 440,83	1 433,24	1 424,74	84 610,47	97 895,01
1002296	M PA VDM BURGER MOTORHAWENS EDMS(BPK	20 743,98	20 724,61	21 027,13	19 456,00	13 449,24	-	-	-	-	-	95 400,96
1008300	M (INDIER SHOP) ABDUL	895,16	891,69	888,22	884,91	864,05	860,74	857,43	854,12	850,81	85 751,20	93 598,33
1006862	UNCLE SAM'S STORE (PROK)	826,04	823,37	820,70	818,15	802,10	799,56	797,01	794,47	791,92	85 528,40	92 801,72
1001950	AH EBRAHIM	3 252,18	3 226,06	3 199,94	3 175,04	3 032,65	3 007,72	2 982,82	2 957,93	2 933,02	64 516,22	92 283,58
1003696	TRANSNET LTD	990,89	986,39	981,90	982,26	957,37	957,77	953,48	949,20	944,91	83 413,90	92 118,07
1003504	TRANSNET LTD	999,87	995,26	990,65	986,24	960,81	956,38	951,98	947,59	943,19	80 833,76	89 565,73
1002167	V VAN DEN BERG	1 790,40	1 779,53	1 768,68	1 758,66	1 658,67	1 648,65	1 638,63	1 628,60	1 618,59	73 497,05	88 787,62
1008299	SAHMED	1 159,56	1 153,42	1 147,28	1 141,42	1 104,52	1 098,66	1 092,80	1 086,95	1 081,09	77 613,92	87 619,62
1004591	TRANSNET LTD	973,81	969,31	964,81	960,53	935,64	931,39	927,10	922,82	918,53	77 923,16	86 427,10
1008297	LP MOKITIMI	938,70	934,30	929,91	925,71	902,18	898,01	893,82	889,63	885,44	78 117,88	86 315,58
1016497	JJ BURGER	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	81 384,75	85 825,62
1012602	HM ALI	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	82 402,73	85 558,04
1004584	TRANSNET PROPERTY VAT 4720103177	942,70	938,32	933,94	929,75	905,56	901,35	897,18	893,00	888,82	74 694,01	82 924,63
1003068	D BOTHA	2 741,86	2 721,06	2 891,82	2 872,31	2 719,09	2 699,61	2 680,10	2 660,60	2 641,10	56 652,93	81 280,48
1015901	ARE SEMELELENG CO-OPERATIVE LTD	792,16	788,02	783,88	779,94	755,06	751,11	747,17	743,22	739,27	73 935,85	80 819,38
1002315	SPAR WARRENTON	80 262,06	-	-	-	-	-	-	-	-	-	80 262,06
1002220	VAN ZYL (TCT SPARES) HK	999,23	995,09	990,95	987,00	962,13	958,18	954,23	950,29	946,34	71 089,11	79 832,55
1016262	BIGS ENGINEERING AND SUPPLY	1 298,36	1 290,09	1 407,28	6 124,67	1 151,52	1 728,05	1 998,07	2 310,25	2 654,03	59 744,10	79 706,42
1016086	V VAN DEN BERG	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	75 767,20	79 139,50
1001899	A STAR CAFE	-	-	-	-	-	-	-	-	-	79 024,95	79 024,95
1015924	BV SOKUPHA	1 712,44	1 701,57	1 690,72	1 680,70	1 624,68	1 610,91	1 597,15	1 583,37	1 569,60	63 570,10	78 341,24
1010024	KOPANO BAKERY	677,56	674,89	672,22	669,67	653,63	651,08	648,54	645,99	643,44	71 521,60	77 458,62
1004167	TRANSNET PROPERTY VAT 4720103177	1 479,67	1 470,29	1 460,91	1 452,28	1 361,11	1 352,50	1 343,87	1 335,26	1 326,63	64 360,76	76 943,28
1001930	PAV BURGER	1 303,29	1 320,41	1 311,85	1 303,69	1 311,02	1 302,88	1 294,72	1 286,56	1 278,39	64 412,50	76 125,31
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	1 738,39	1 727,53	1 716,68	1 619,10	1 099,31	1 893,26	2 168,47	1 476,51	1 748,63	49 928,16	75 008,04
1001878	VLEIS PALEIS	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	71 822,17	74 686,06
1016243	BONANE ENTERPRIZES (PROK)	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	71 486,18	74 591,54
1013049	T VERMEULEN	1 496,34	1 486,63	1 476,91	1 467,65	1 415,68	1 406,42	1 397,16	1 387,89	1 378,63	60 794,18	73 707,49
1001891	HUA HUA RON INV (PTY) LTD_ CLOTHING SHOP	884,09	879,95	875,81	871,86	846,99	843,04	839,09	835,15	831,20	65 233,93	72 941,11
1200229	J CINDI	-	-	-	-	-	-	-	-	-	71 596,83	71 596,83
1015126	NEOTEL(4800224455)	4 095,21	3 351,64	3 881,21	3 497,45	3 738,74	3 002,41	3 047,02	3 633,27	4 255,10	38 182,20	70 684,25
1002435	H KATHRADA	1 592,69	1 586,64	1 580,58	1 575,35	1 482,27	1 472,35	1 464,34	1 454,45	1 449,23	56 410,71	70 068,61
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	288,73	288,73	288,73	288,73	288,73	288,73	288,73	288,73	292,53	66 896,40	69 498,77
1004484	TRANSNET LTD	890,67	886,26	881,86	877,79	837,82	833,78	829,71	825,64	821,55	61 475,15	69 160,23
1011567	JT MAKAME	1 392,78	1 378,72	1 364,66	1 351,00	1 294,13	1 280,47	1 266,80	1 253,13	1 239,47	56 767,86	68 589,02
1003099	D RANDALL	1 670,23	1 658,23	1 646,22	1 634,77	1 567,87	1 556,39	1 544,94	1 533,50	1 522,05	53 959,89	68 294,09
1006333	EXTRA JABULA STORE (PROK)EG	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	65 320,89	67 674,48
1004485	TRANSNET LTD	657,10	654,27	651,43	648,73	633,55	630,88	628,18	625,48	622,78	58 673,41	64 425,81
1004161	A TRANSNET PROPERTY VAT 4720103177	682,42	679,28	676,13	673,26	640,85	637,98	635,11	632,24	629,36	57 063,65	62 950,28
1006331	BONANE ENTERPRIZES (PROK)	1 139,51	1 132,11	1 124,71	1 117,65	1 078,02	1 071,00	1 063,95	1 056,89	1 049,83	53 098,09	62 931,76
1003151	NR ROSSOUW/ CJ VENTER	1 083,20	1 076,48	1 069,77	1 111,16	992,91	1 029,39	1 022,93	1 016,45	1 009,98	52 466,09	61 878,36

6.2 Top 100 households

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1200112	MAGELEVENDZE INV CC	-	-	-	-	-	-	-	-	-	917 565,09	917 565,09
1006041	SS KOTE	4 795,78	4 787,85	4 779,94	4 817,42	4 735,10	4 727,87	4 720,64	4 713,43	4 706,20	741 226,69	784 010,92
1000719	MM MOLOI	4 706,66	4 701,17	4 695,67	4 692,09	4 485,89	4 482,34	4 478,76	4 475,18	4 473,45	671 049,99	712 241,20
5002134	W J HEWITT	-	-	-	-	-	-	-	-	-	587 661,54	587 661,54
1003573	D.C DYKER	3 476,85	3 472,51	3 468,16	3 464,13	3 424,51	3 420,50	3 416,47	3 412,46	3 408,47	442 681,51	473 645,57
1001684	MOTSHELE	2 890,70	2 886,36	2 882,01	2 877,98	2 838,36	2 830,00	2 825,86	2 814,31	2 806,59	445 900,27	472 822,44
1012096	MC EASBY	10 436,52	10 364,35	10 292,19	10 223,35	9 841,97	9 773,17	9 704,33	9 635,49	9 566,65	377 710,13	467 548,15
1003911	MJ MALGAS	3 982,41	3 252,21	7 877,28	3 205,70	7 427,36	5 460,51	9 558,19	9 363,98	3 019,21	401 428,10	454 574,95
1004132	D GEORGE	2 357,10	2 352,95	2 359,93	2 355,99	2 331,11	2 327,16	2 323,22	2 319,26	2 315,32	422 333,13	443 375,17
1012160	MATOPi GAME ENTERPRISES TRUST	9 864,08	9 796,99	9 729,89	9 665,93	9 307,10	9 243,18	9 179,22	9 115,26	9 051,29	356 446,11	441 399,05
1200511	OK THETHE	-	-	-	-	-	-	-	-	-	430 298,20	430 298,20
1006176	A TSWELLEPELE COMMUNITY CR(VER	2 460,21	2 456,47	2 452,72	2 449,16	2 426,71	2 423,15	2 419,58	2 416,01	2 412,45	408 067,24	429 983,70
1001698	GR MARTIN	2 450,38	2 444,89	2 439,39	2 434,15	2 403,59	2 398,39	2 393,15	2 395,34	2 390,10	384 859,62	406 609,00
1002654	MAGELEVENDZE INV CC	6 160,44	6 122,38	6 107,72	6 109,03	5 875,37	5 856,32	5 850,10	6 046,49	6 043,35	351 078,86	405 250,06
1004530	KM MELATO	2 865,03	2 860,11	2 855,19	2 850,51	2 823,10	2 818,38	2 813,70	2 813,31	2 812,62	376 034,33	401 546,28
1014723	HC CLOETE	8 526,58	8 468,74	8 410,90	8 355,76	8 046,49	7 991,31	7 936,17	7 881,04	7 825,90	310 817,10	384 259,99
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	361 838,96	381 838,96
1003775	LIVAN DER WESTHUIZEN	2 623,17	6 834,65	2 373,03	2 341,57	5 496,13	3 163,33	6 963,63	2 335,81	2 423,71	331 306,82	365 861,85
5002216	GS GADIPEDI	-	-	-	-	-	-	-	-	4 438,64	350 069,36	354 508,00
1015802	AJ JORDAAN	7 518,81	7 467,91	7 417,01	7 368,49	7 096,33	7 047,77	6 999,25	6 950,73	6 902,20	276 212,86	340 981,36
1001202	E SWANEPEL	2 568,13	2 561,71	2 564,56	2 567,70	2 541,45	2 535,36	2 538,53	2 541,66	2 541,12	306 381,88	329 342,10
1002046	I GOLODA	3 990,91	3 252,85	2 951,37	2 984,01	3 355,37	3 005,35	2 961,23	2 994,12	2 983,88	298 520,39	326 999,48
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	309 368,22	324 265,38
1008542	J MTHEMBU	-	-	-	-	-	-	-	-	13,67	320 517,89	320 517,89
1008607	JM KGOROYABOGO	2 358,97	2 355,24	2 351,50	2 347,93	2 325,48	2 321,91	2 318,34	2 314,78	2 311,22	294 771,30	315 776,67
1001551	JM GRASS	3 015,01	2 622,21	3 477,89	2 885,39	3 165,28	2 493,50	2 727,03	1 976,87	2 100,38	285 935,15	310 398,71
1012870	S MAHLAOLA	1 908,63	1 922,88	1 921,15	1 919,49	1 909,06	1 907,41	1 905,75	1 904,10	1 902,44	290 634,29	307 835,20
1004603	I CARELSE	2 776,72	2 638,55	2 743,86	2 690,86	2 896,29	658,01	988,32	573,18	781,19	288 430,23	305 177,21
1200523	BG MOKWA	-	-	-	-	-	-	-	1 608,79	2 444,66	295 792,60	299 846,05
1007654	MG KGOSIENG	1 952,70	1 948,62	1 944,53	1 940,63	1 916,27	1 912,43	1 908,53	1 904,64	1 900,75	277 015,33	294 344,43
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	282 399,85	293 971,78
1007589	A JAKWA	1 951,57	1 947,37	1 943,17	1 939,16	1 914,24	1 910,23	1 906,22	1 902,22	1 898,21	274 469,52	291 781,91
1006503	MONTSHABATHO (PROK) OJ	1 468,35	1 467,74	1 467,13	1 466,54	1 463,24	1 462,68	1 462,10	1 461,51	1 460,93	272 414,41	285 594,63
1011931	IVANCO INV PTY LTD	4 757,93	4 729,94	4 701,94	4 675,23	4 527,23	4 500,56	4 473,85	4 447,14	4 420,43	243 260,22	284 494,47
1007806	GS MOTIHALE	2 016,51	2 012,49	2 008,47	2 004,63	1 980,60	1 976,79	1 972,95	1 969,11	1 965,26	256 047,99	273 954,80
1001833	J DIBAKWANE	2 089,51	2 084,95	2 080,37	2 076,01	2 050,41	2 046,08	2 041,73	2 037,38	2 033,02	253 403,76	271 943,22
1015052	JTF LEEUW	3 882,80	3 594,76	7 523,72	3 754,23	5 465,95	4 435,59	6 377,81	2 635,09	3 923,84	227 869,42	269 463,21
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	246 420,47	262 754,57
1011958	PE VAN ROOYEN	5 483,27	5 445,75	5 408,22	5 372,43	5 174,09	5 138,33	5 102,53	5 066,74	5 030,94	213 249,65	260 471,95
5002161	KS MOSES	-	-	-	-	-	-	-	-	-	258 165,11	258 165,11
1006379	TM MARUMO	1 273,49	1 273,09	1 272,68	1 272,30	1 270,16	1 269,75	1 269,36	1 268,97	1 268,59	246 618,75	258 057,14
1006262	D MEDUPE	1 881,82	1 877,80	1 873,77	1 869,93	1 845,90	1 842,09	1 838,25	1 834,41	1 830,57	235 528,12	252 222,66
1003761	FM PETERSEN	2 756,46	2 920,37	2 634,55	2 804,08	2 788,13	2 728,06	2 615,72	2 549,12	2 536,13	224 625,94	248 958,56
1006254	SD MOCHANE	2 026,02	2 018,88	2 011,73	2 004,91	1 964,23	1 957,39	1 950,56	1 943,75	1 936,94	224 410,36	242 224,77
1015056	MH HUNT	3 035,65	3 909,87	3 316,83	3 215,58	3 112,03	3 096,58	3 081,11	3 065,64	3 050,17	210 292,62	238 176,08
5002158	G NEL	-	-	-	-	-	-	-	-	-	236 893,63	236 893,63
1008906	GC KOBOEKOE	1 796,46	1 792,72	1 788,98	1 785,42	1 762,96	1 759,40	1 755,83	1 752,26	1 748,71	220 245,34	236 188,08
1003898	D.J RAPOO	1 184,37	1 182,64	1 180,91	1 179,25	1 168,83	1 167,17	1 180,89	1 657,30	1 653,27	224 248,79	235 803,42
5002159	O P ELIAS	-	-	-	-	-	-	-	-	-	235 365,87	235 365,87

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1009184	NM MAHAPA	1 792,40	1 788,38	1 784,35	1 780,52	1 756,48	1 752,67	1 748,83	1 744,99	1 741,16	217 806,01	233 695,79
1200368	LP SAKU	-	-	-	-	-	-	-	-	-	231 650,92	231 650,92
1009668	MJ MATLE	1 702,76	1 700,33	1 697,90	1 695,58	1 681,45	1 679,13	1 676,80	1 674,49	1 672,18	209 270,11	224 450,73
1000886	ML VAN WYK	1 520,46	1 518,72	1 516,98	1 515,33	1 504,90	184,11	185,19	190,89	184,18	215 838,94	224 159,70
1002959	JA VAN NIEKERK	1 353,46	1 355,51	1 353,78	1 357,69	1 352,84	1 356,74	1 360,65	1 378,93	1 377,28	210 171,64	222 418,52
1005708	AAP VAN WYK	1 923,68	1 919,34	1 915,00	1 910,97	1 871,35	1 867,33	1 863,31	1 859,29	1 855,27	203 925,57	220 911,11
1200515	T KHANYEZA	-	-	-	-	-	-	-	1 397,43	1 907,37	213 532,18	216 836,98
1002678	CAD HEESE	1 582,31	1 577,28	1 572,25	1 567,46	1 540,57	1 535,75	1 530,95	1 526,16	1 521,36	202 402,65	216 356,74
1200247	M SETLHODI	-	-	-	-	-	-	-	-	-	216 225,28	216 225,28
1012871	S MAHLAOLA	1 734,27	1 729,00	1 723,74	1 718,73	1 689,40	1 684,42	1 695,17	1 690,16	1 685,13	200 661,91	216 011,93
1007667	SB MOEKETSI	1 537,02	1 532,93	1 528,85	1 524,96	1 500,59	1 496,74	1 492,85	1 488,95	1 485,07	202 423,89	216 011,85
1001939	PAVD BURGER	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	206 481,50	215 295,29
1010015	F LOTSHE	1 613,43	1 611,01	1 608,56	1 606,25	1 592,11	1 589,80	1 587,48	1 585,17	1 582,85	200 257,53	214 634,19
1009487	KG DIPHATSE	1 610,17	1 606,08	1 602,00	1 598,11	1 573,73	1 569,89	1 566,00	1 562,10	1 558,22	195 595,60	209 841,90
1012787	LTK MOKOROANE	1 694,13	1 690,37	1 686,89	1 683,31	1 654,69	1 652,81	1 649,38	1 645,80	1 642,21	194 757,19	209 756,78
1006649	KL SMOUS	1 647,49	1 642,54	1 637,59	1 632,86	1 603,89	1 599,19	1 594,46	1 589,74	1 585,03	194 782,46	209 315,25
1002915	EC FOURIE	1 942,14	7 817,71	3 769,22	4 240,79	5 249,26	3 030,76	2 062,18	-	-	180 184,38	208 296,44
1009220	N TYIWA	1 623,07	1 619,00	1 614,91	1 611,01	1 586,65	1 582,81	1 578,92	1 575,02	1 571,14	193 233,27	207 595,80
1007365	C KHUPISO	1 461,45	1 457,71	1 453,97	1 450,41	1 427,95	1 424,39	1 420,82	1 417,25	1 413,70	193 602,06	206 529,71
1007554	MOCUMI T2086/1997	1 512,66	1 507,71	1 502,76	1 498,03	1 469,04	1 464,36	1 459,63	1 454,91	1 450,19	192 470,18	205 789,47
1007749	M RATIKOANE	1 513,77	1 509,70	1 505,60	1 501,71	1 477,34	1 473,51	1 469,61	1 465,71	1 461,83	191 688,90	205 067,68
1200228	MA PHETLHU	-	-	-	-	-	-	-	-	-	204 539,40	204 539,40
1011661	DL SEATELO	1 056,37	1 055,84	1 055,30	1 054,79	1 051,58	1 051,08	1 050,57	1 050,06	1 049,55	194 426,67	203 901,81
1200279	JJ TERBLANCHE	-	-	-	-	-	-	-	-	-	199 976,85	199 976,85
1002419	M LERATONG CASH & CARRY M	1 667,81	1 674,41	1 667,54	1 667,48	1 638,81	1 632,27	1 631,79	1 631,98	1 637,58	184 934,02	199 783,69
1015944	CHS VENTER	1 803,88	1 799,54	1 795,18	1 791,17	1 751,53	1 747,53	1 743,51	1 735,37	1 735,47	180 136,61	198 655,79
1008024	PK MOTSEOKAE	1 389,68	1 385,66	1 381,65	1 377,80	1 353,77	1 349,96	1 346,11	1 342,28	1 338,43	185 514,35	197 779,69
1200340	RM OLIPHANT (PROK)	-	-	-	-	-	-	-	-	-	196 440,30	196 440,30
1006811	LM DLAMINI	1 521,74	1 517,32	1 512,88	1 508,65	1 482,48	1 478,26	1 474,03	1 469,81	1 465,58	181 923,63	195 354,38
1005778	JP VAN STADEN	2 105,62	2 096,05	2 086,48	2 077,34	2 023,62	2 014,51	2 005,39	1 996,25	1 987,12	176 221,74	194 614,12
1016608	AJP WILLERS	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	182 076,71	192 658,82
1002734	WF BERGH	893,61	893,61	893,61	893,61	893,61	893,61	893,61	893,61	893,61	182 175,82	190 218,31
1003225	S SMITH	785,27	785,27	785,27	785,27	785,27	785,27	785,27	785,27	785,27	182 848,42	189 915,85
1200349	IJ WYLBACH	-	-	-	-	-	-	-	-	-	187 859,57	187 859,57
1006426	MM CINDI	1 235,31	1 231,58	1 227,84	1 224,27	1 201,81	1 198,25	1 194,68	1 191,12	1 187,56	176 146,30	187 038,72
1006152	GS NIEUWOUDT	1 391,32	1 386,01	1 380,69	1 375,74	1 499,03	1 494,11	1 489,16	1 484,22	1 479,27	173 134,08	186 113,63
1008027	J NDMILE	1 382,70	1 378,56	1 374,41	1 370,46	1 345,87	1 341,89	1 337,93	1 333,98	1 330,04	173 385,84	185 581,68
5002357	SF MOHAMED	-	-	-	-	-	-	-	-	964,56	184 191,49	185 156,05
1006736	HO KGADIETE	1 341,18	1 337,05	1 332,89	1 328,95	1 304,35	1 300,37	1 296,42	1 292,46	1 288,53	172 393,05	184 215,25
1007434	SE MOTSHABI	1 273,41	1 269,33	1 265,24	1 261,34	1 236,98	1 233,14	1 229,25	1 225,35	1 221,46	172 769,50	183 985,00
1008306	M M MOEKETSI	1 422,87	1 418,80	1 414,71	1 410,81	1 386,44	1 382,61	1 378,71	1 374,82	1 370,93	171 330,95	183 891,65
1011983	LJ JANSE VAN VUUREN	3 678,36	3 653,82	3 629,29	3 605,88	3 476,19	3 452,82	3 429,42	3 406,01	3 382,60	152 147,46	183 861,85
1003689	J KUBOEKAE	1 596,93	1 596,87	1 592,18	1 592,34	1 566,16	1 561,67	1 557,05	1 553,76	1 550,25	167 865,23	182 054,94
1006443	MG NNELANG	1 417,59	1 413,51	1 409,42	1 405,52	1 381,16	1 377,32	1 373,44	1 369,53	1 365,64	169 335,11	181 848,24
1007443	M KANENG	1 348,18	1 343,59	1 338,98	1 334,59	1 307,52	1 303,09	1 298,70	1 294,31	1 289,93	169 934,24	181 793,13
1008972	MM BOPAPIE	1 307,18	1 303,09	1 299,01	1 295,12	1 270,75	1 266,90	1 263,01	1 259,11	1 255,23	168 446,34	179 965,74
1003334	TB BODIGELO	2 722,68	2 286,64	1 916,39	2 015,54	2 333,13	3 342,71	2 105,04	1 793,50	1 772,16	159 523,24	179 811,03
1011999	RW ZIEGLER FAMILY TRUST	3 956,12	3 928,69	3 901,27	3 875,11	3 730,24	3 704,04	3 677,88	3 651,72	3 625,57	145 147,50	179 198,14
5002467	TM TSHESIBE	-	-	-	-	-	-	-	2 123,21	2 074,37	174 246,45	178 444,03
1007751	ME MOSIENYANE	1 403,18	1 399,10	1 395,01	1 391,11	1 366,74	1 362,91	1 359,01	1 355,12	1 351,23	166 039,81	178 423,22
1007462	PE WOLF	1 295,34	1 290,91	1 286,47	1 282,25	1 256,08	1 251,86	1 247,62	1 243,40	1 239,18	166 422,69	177 815,80

6.3 Top 100 Organs of the State

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1014691	NATIONAL GOVERNMENT OF RSA	92 389,56	91 764,89	91 140,22	90 544,71	87 204,21	86 608,70	86 013,20	85 417,69	84 822,19	3 363 952,19	4 159 857,56
1014741	LAERSKOOI HARTSVALLEI	23 610,66	23 451,03	23 291,39	23 139,20	22 285,52	22 133,33	21 981,15	21 828,97	21 676,78	859 676,70	1 063 074,73
1004764	NATIONAL GOVERNMENT OF RSA	46 361,40	45 898,68	45 435,96	44 994,85	42 520,37	42 079,29	41 638,18	41 516,67	11 435,84	-	361 881,24
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	283 492,64	298 471,79
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	234 717,57	248 262,75
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	232 911,85	244 295,14
1012112	NATIONAL GOVERNMENT OF RSA	4 775,44	4 743,69	4 711,94	4 681,65	4 513,90	4 483,57	4 453,28	4 422,99	4 392,70	201 807,59	242 986,75
1006107	WARRENTON HOSPITAAL	44 620,96	45 936,00	50 414,45	51 887,40	41 178,11	5 437,56	-	-	-	-	239 474,48
1004763	WARRENTONVALE COMBINED SCHOOL	14 708,41	16 360,59	20 110,53	14 703,12	16 179,40	14 136,92	13 136,81	12 681,62	11 953,45	74 931,22	208 902,07
1006529	TLHATLOGANG PRIM SCHOOL/	5 075,32	5 040,41	5 005,50	4 972,22	4 762,31	4 729,03	4 695,75	4 662,48	4 629,19	136 957,37	180 529,58
1000841	PROVINCIAL GOVERNMENT OF THE NC	29 452,45	29 151,68	28 850,91	28 564,19	26 985,87	24 158,92	-	-	-	-	167 164,02
1000839	HOERSKOOI	8 306,90	8 241,49	8 176,06	8 114,03	7 685,88	7 623,84	7 561,79	7 499,75	7 437,71	93 614,69	164 262,14
1008271	ROLIHLAHLA PRIMARY SCHOOL	4 192,15	4 163,21	4 134,27	4 138,31	3 964,29	3 936,70	3 943,33	3 915,75	3 888,16	108 360,63	144 636,80
1000836	PROVINCIAL GOVERNMENT OF THE NC	41 987,17	41 547,59	41 372,50	16 478,65	-	-	-	-	-	-	141 385,91
1012802	DEPT WELSYN	31 678,79	26 947,89	27 219,54	15 216,52	-	-	-	-	-	-	101 062,74
1012418	SJIBBOLET TRUST	1 662,04	1 651,65	1 641,26	1 631,34	1 576,43	1 566,52	1 556,60	1 546,69	1 536,78	81 482,53	95 851,84
1012801	PUBLIC WORKS	1 225,03	1 218,69	1 212,32	1 208,42	1 156,76	1 150,84	1 144,90	1 138,98	1 133,06	75 700,83	86 289,83
1006532	DEPT VAN ONDERWYS	510,39	510,39	510,39	510,39	510,39	510,39	510,39	510,39	510,39	79 602,50	84 196,01
1012301	DEPARTMENT OF LAND AFFAIRS	1 105,51	1 098,58	1 091,66	1 085,05	1 048,44	1 041,83	1 035,22	1 028,61	1 022,00	55 569,04	65 125,94
1011962	DEPARTMENT OF LAND AFFAIRS	1 096,13	1 089,21	1 082,28	1 075,67	1 039,06	1 032,45	1 025,84	1 019,23	1 012,63	53 269,73	62 742,23
1000835	LAERSKOOI WARRENTON	10 034,42	12 743,34	24 721,12	-	-	-	-	-	-	-	47 498,88
1011959	DEPARTMENT OF LAND AFFAIRS	713,81	709,48	705,15	701,02	678,14	674,01	669,88	665,75	661,62	38 512,98	44 691,84
1015123	STREEKSVERTEENWOORDIGER	15 055,95	13 177,58	11 588,99	-	-	-	-	-	-	-	39 822,52
1012215	ANMAR TRUST	701,46	696,84	692,23	687,82	663,38	659,01	654,60	650,20	645,79	30 642,09	36 693,42
1000842	PROVINCIAL GOVERNMENT OF THE NC	9 970,11	9 866,00	9 798,75	6 328,95	-	-	-	-	-	-	35 963,81
1012270	JH NELSON	786,91	781,42	775,94	770,71	741,68	736,49	731,26	726,03	720,80	27 793,25	34 564,49
1000840	HOERSKOOI SPORTVELDE	1 284,18	1 288,98	1 580,24	1 268,99	1 086,13	1 152,20	1 123,22	1 128,18	1 129,81	19 025,04	30 066,97
1012145	REPUBLIEK VAN SUID-AFRIKA	148,07	148,07	148,07	148,07	148,07	148,07	148,07	148,07	148,07	26 882,82	28 215,45
1001720	NATIONAL GOVERNMENT OF RSA	9 006,68	8 927,75	7 428,60	-	-	-	-	-	-	-	25 363,03
1002004	NATIONAL GOVERNMENT OF RSA	9 840,43	9 798,75	3 922,72	-	-	-	-	-	-	-	23 561,90
1003408	NATIONAL GOVERNMENT OF RSA	1 278,69	1 267,38	1 256,06	1 245,28	1 187,88	1 183,95	1 173,17	1 168,29	1 164,09	8 429,15	19 353,94
1003999	PROVINCIAL GOVERNMENT OF THE NC	624,87	619,78	614,69	609,84	582,66	577,77	572,92	568,06	563,21	12 765,26	18 099,06
1001642	NATIONAL GOVERNMENT OF RSA	5 714,82	2 867,03	1 802,83	1 604,81	1 329,66	1 203,60	1 497,82	62,22	-	-	16 082,79
1002455	STREEKSVERTEENWOORDIGER	4 931,03	6 150,99	3 475,12	-	-	-	-	-	-	-	14 557,14
1003412	NATIONAL GOVERNMENT OF RSA	1 450,16	1 436,53	1 422,91	1 409,92	1 342,61	1 338,64	1 325,66	1 320,64	1 316,25	1 726,64	14 089,96
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	3 343,64	3 343,64	3 343,64	2 713,65	-	-	-	-	-	-	12 744,57
1012159	LAERSKOOI HARTSVALLEI	3 735,96	3 701,75	3 219,98	-	-	-	-	-	-	-	10 657,69
1011964	DEPARTMENT OF LAND AFFAIRS	163,42	162,41	161,40	160,44	155,08	154,14	153,17	152,21	151,25	8 376,73	9 790,25
1012251	REPUBLIEK VAN SUID-AFRIKA	57,17	57,17	57,17	57,17	57,17	57,17	57,17	57,17	57,17	9 140,01	9 654,54
1004790	NATIONAL GOVERNMENT OF RSA	399,15	395,68	392,21	388,90	370,28	367,03	363,73	360,42	357,11	5 009,57	8 404,08
1002005	STREEKSVERTEENWOORDIGER	3 135,60	3 049,90	2 209,91	-	-	-	-	-	-	-	8 395,41
1006325	DIE STREEKVERTEENWOORDIGE	-	-	-	-	-	-	-	-	-	5 837,58	5 837,58
1006860	MOGOMOTSI SEK SCHOOL	4 809,13	-	-	-	-	-	-	-	-	-	4 809,13

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1006531	WARRENTON PUBLIEKE SKOOL	4 027,13	-	-	-	-	-	-	-	-	-	4 027,13
1001677	PROVINCIAL GOVERNMENT OF THE NC	2 494,59	-	-	-	-	-	-	-	-	-	2 494,59
1003428	NATIONAL GOVERNMENT OF RSA	766,69	762,13	429,40	-	-	-	-	-	-	-	1 958,22
1001849	PROVINCIAL GOVERNMENT OF THE NC	47,13	46,76	46,39	46,04	44,05	43,70	43,35	43,00	42,64	1 553,28	1 956,34
1006530	PUBLIC WORK ROADS	4,57	4,57	4,57	4,57	4,57	4,57	4,57	4,57	4,57	1 905,10	1 946,23
1002006	STREEKSVERTEENWOORDIGER	576,95	571,69	569,63	-	-	-	-	-	-	-	1 718,27
1009342	DEPT GESONDHEID PHOLONG KLINIEK	412,20	408,45	404,72	404,72	0,01	-	-	-	-	-	1 630,10
1012355	REPUBLIEK VAN SUID-AFRIKA	5,68	5,68	5,68	5,68	5,68	5,68	5,68	5,68	5,68	913,25	964,37
1015124	STREEKSVERTEENWOORDIGER	571,69	184,31	-	-	-	-	-	-	-	-	756,00
1012113	NATIONAL GOVERNMENT OF RSA	3,02	3,02	3,02	3,01	3,02	3,00	3,00	3,00	2,99	499,32	526,40
1003427	NATIONAL GOVERNMENT OF RSA	94,51	93,63	83,22	-	-	-	-	-	-	-	271,36
1015125	STREEKSVERTEENWOORDIGER	208,18	-	-	-	-	-	-	-	-	-	208,18
1012332	REPUBLIEK VAN SUID-AFRIKA	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,95	158,51	167,06
1012364	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	94,17	98,31
1012365	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	94,17	98,31
5002090	WARRENTON HOSPITAAL	-	-	-	-	-	-	-	-	-	-	-
1012121	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	8,24
1015122	DIE STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	73,56
1001848	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	86,75
1012156	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	2 023,94
1000838	BUSLOOTS & SNOEPKAMERS	-	-	-	-	-	-	-	-	-	-	12 484,13
1012417	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	25 367,38
1012351	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	40 727,45
1012356	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	60 347,91
1015121	PUBLIC WORKS	-	-	-	-	-	-	-	-	-	-	61 098,45
1012340	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	94 207,95
1012341	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	116 393,91
1012374	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	169 056,07
1012375	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	237 521,81

7. Creditors' Analysis

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

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	NT Code	Budget Year 2024/25								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	6 666	7 726	7 900	8 650	7 908	43 199	40 646	-	122 695	
Bulk Water	0200	2 799	3 570	2 533	2 191	2 068	12 406	14 231	92 398	132 196	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	821	1 104	924	841	-	-	-	-	3 690	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	1 140	1 514	1 237	966	1 360	1 068	2 481	9 767	
Auditor General	0800	990	800	730	3	261	317	41	323	3 465	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	420	-	-	-	-	420	
Total By Customer Type	1000	11 276	14 340	13 602	13 341	11 204	57 282	55 986	95 201	272 232	-

As at 31st October 2024, creditors ageing analysis had a balance of R272.2 million. This includes Eskom, VaalHarts water, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major impacts for a huge balance is non-payment of creditors as a result of cash constraints.

Top 10 Creditors

CREDITORS	BALANCE
VAALHARTS WATER	-R 132 195 897,13
BULK ELECTRICITY	-R 122 694 635,07
BUSINESS CONNEXION	-R 3 572 125,64
PENSION FUND	-R 3 690 288,00
AUDITOR GENERAL	-R 3 464 896,74
COMPENSATION COMM	-R 1 659 067,31
DIRECT PRECISION MANAGEMENT287120	-R 769 625,41
KUNENE MAKOPO RISK SOLUTION	-R 850 167,73
SMEC	-R 578 395,28
MEGA WATER CHEM	-R 447 207,65
TOTAL	-R 269 922 305,96

8. Investment portfolio analysis

Below is a table that details the investments as at 31st October 2024.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October														
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									-	-	-	-	-

Investment portfolio analysis is only updated on quarterly basis

9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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										
Operating expenditure of Transfers and Grants										
National Government:		39 403	69 243	69 243	2 694	28 876	23 081	5 795	25,1%	35 617
Equitable Share		34 989	65 001	65 001	2 318	27 084	21 667	5 417	25,0%	31 375
Expanded Public Works Programme Integrated Grant		1 730	1 242	1 242	99	380	414	(34)	-8,2%	1 242
Local Government Financial Management Grant		2 684	3 000	3 000	277	1 412	1 000	412	41,2%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		682	2 500	2 500	-	229	833	(604)	-72,5%	2 500
FBDM (Operational)		682	2 500	2 500	-	229	833	(604)	-72,5%	2 500
Other grant providers:		1 253	1 228	1 228	86	355	409	(54)	-13,2%	1 228
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		1 253	-	-	86	355	-	355	-	-
Northern Cape Arts and Cultural		-	1 228	1 228	-	-	409	(409)	-100,0%	1 228
Total operating expenditure of Transfers and Grants:		41 337	72 971	72 971	2 780	29 460	24 324	5 136	21,1%	39 345
Capital expenditure of Transfers and Grants										
National Government:		36 794	42 258	42 258	5 128	23 587	14 086	9 501	67,4%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		827	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		18 900	22 258	22 258	5 128	15 439	7 419	8 020	108,1%	22 258
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		17 067	20 000	20 000	-	8 147	6 667	1 481	22,2%	20 000
Total capital expenditure of Transfers and Grants		51 549	42 258	42 258	5 128	23 587	14 086	9 501	67,4%	42 258
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		92 887	115 229	115 229	7 907	53 047	38 410	14 637	38,1%	81 603

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	379 890,92	379 890,92	862 109,08	31%
Local Government Financial Management Grant	3 000 000,00	3 000 000,00	1 411 737,49	1 602 143,43	1 397 856,57	53%
<i>FBDM (Operational)</i>	2 500 000,00	251 606,20	217 973,40	217 973,40	2 282 026,60	9%
<i>Northern Cape Arts and Cultural</i>	1 199 000,00	599 500,00	354 993,47	354 993,47	844 006,53	30%
Sub-Total	72 942 000,00	31 246 106,20	29 448 595,28	29 639 001,22	43 493 404,72	41%
Capital						
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	15 439 459,84	20 492 609,82	1 765 390,18	92%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	8 147 493,36	10 063 798,04	9 936 201,96	50%
Sub-Total	42 258 000,00	26 000 000,00	23 586 953,20	30 556 407,86	11 701 592,14	72%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	115 200 000,00	57 246 106,20	53 035 548,48	60 195 409,08	55 194 996,86	52%

It can then be noted that a total of R57.2 million was received to date for both operational and capital grants, from the total R52.9 million (VAT Inc) is committed or spent to date which translates into 52% spent on grants and subsidies on both Conditional and Unconditional Grants.

The following conditional grants managed to spend above 33.3% as at the end of October:

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

Municipality needs to improve on spending on the following Grants

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

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

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

10. Councillor and board member allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

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)										
Basic Salaries and Wages		3 574	3 843	3 843	291	1 162	1 281	(119)	-9%	3 843
Pension and UIF Contributions		477	555	555	35	142	185	(43)	-23%	555
Medical Aid Contributions		83	128	128	6	24	43	(19)	-45%	128
Motor Vehicle Allowance		585	551	551	46	182	184	(1)	-1%	
Cellphone Allowance		538	509	509	39	155	170	(14)	-8%	509
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		551
Sub Total - Councillors		5 257	5 587	5 587	416	1 665	1 862	(197)	-11%	5 587
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	1 274	2 956	2 956	123	494	985	(491)	-50%	2 956
Pension and UIF Contributions		119	333	333	11	43	111	(68)	-61%	333
Medical Aid Contributions		50	126	126	4	17	42	(25)	-59%	126
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		59	245	245	-	-	82	(82)	-100%	245
Motor Vehicle Allowance		666	1 590	1 590	-	-	530	(530)	-100%	1 590
Cellphone Allowance		9	27	27	-	-	9	(9)	-100%	27
Housing Allowances		-	164	164	-	-	55	(55)	-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	-	-	65	(65)	-100%	195
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		2 276	5 635	5 635	138	555	1 878	(1 324)	-70%	5 635
% increase	4		147,6%	147,6%						147,6%
Other Municipal Staff										
Basic Salaries and Wages		31 280	35 480	35 480	2 731	10 809	11 827	(1 018)	-9%	35 480
Pension and UIF Contributions		6 349	6 787	6 787	541	2 095	2 262	(167)	-7%	6 787
Medical Aid Contributions		2 269	2 627	2 627	211	794	876	(82)	-9%	2 627
Overtime		707	321	321	-	203	107	96	90%	321
Performance Bonus		2 861	2 846	2 846	-	30	949	(918)	-97%	2 846
Motor Vehicle Allowance		25	56	56	-	-	19	(19)	-100%	56
Cellphone Allowance		56	109	109	12	47	36	10	28%	109
Housing Allowances		70	83	83	7	24	28	(4)	-15%	83
Other benefits and allowances		377	208	208	31	118	69	49	70%	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	50	33	17	51%	100
In kind benefits		657	100	100	-	-	33	(33)	-100%	100
Sub Total - Other Municipal Staff		44 904	48 716	48 716	3 547	14 170	16 239	(2 069)	-13%	48 716
% increase	4		8,5%	8,5%						8,5%
Total Parent Municipality		52 437	59 939	59 939	4 101	16 390	19 980	(3 590)	-18%	59 939
TOTAL SALARY, ALLOWANCES & BENEFITS		52 437	59 939	59 939	4 101	16 390	19 980	(3 590)	-18%	59 939
% increase	4		14,3%	14,3%						14,3%
TOTAL MANAGERS AND STAFF		47 180	54 352	54 352	3 685	14 725	18 117	(3 393)	-19%	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 16.4 million which is 18% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 19.9 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 - M04 October

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Cash Receipts By Source																	
Property rates		451	358	261	378	645	645	645	645	645	645	645	1 778	7 742	8 801	9 206	
Service charges - Electricity revenue		1 332	1 516	1 510	1 197	823	823	823	823	823	823	823	(1 440)	9 878	10 332	10 808	
Service charges - Water revenue		158	248	111	152	162	162	162	162	162	162	162	140	1 942	2 031	2 124	
Service charges - Waste Water Management		49	44	24	25	502	502	502	502	502	502	502	2 367	6 022	6 299	6 589	
Service charges - Waste Management		98	94	69	98	311	311	311	311	311	311	311	1 197	3 734	4 244	4 440	
Rental of facilities and equipment		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	
Interest earned - external investments		-	22	-	-	-	-	-	-	-	-	-	(22)	-	-	-	
Interest earned - outstanding debtors		-	30	34	-	-	-	-	-	-	-	-	(64)	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		27 084	3 311	600	252	6 079	6 079	6 079	6 079	6 079	6 079	6 079	(854)	72 942	71 504	71 453	
Other revenue		653	3 798	1 093	1 470	19 912	19 912	19 912	19 912	19 912	19 912	19 912	92 544	238 939	421 373	470 367	
Cash Receipts by Source		29 824	9 422	3 702	3 572	28 433	28 433	28 433	28 433	28 433	28 433	28 433	95 646	341 199	524 586	574 986	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15 000	-	5 000	6 000	3 522	3 522	3 522	3 522	3 522	3 522	3 522	(8 393)	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 Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		1	1	(3)	9	0	0	0	0	0	0	0	(7)	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	8 699	9 581	31 955	31 955	31 955	31 955	31 955	31 955	31 955	87 247	383 462	548 219	609 230	
Cash Payments by Type																	
Employee related costs		3 330	3 657	4 053	3 685	4 529	4 529	4 529	4 529	4 529	4 529	4 529	7 922	54 352	56 209	58 765	
Remuneration of councillors		416	416	416	416	466	466	466	466	466	466	466	663	5 587	5 844	6 113	
Interest		-	-	-	-	157	157	157	157	157	157	157	786	1 887	1 980	2 077	
Bulk purchases - Electricity		-	-	1 881	-	2 083	2 083	2 083	2 083	2 083	2 083	2 083	8 536	25 000	26 150	27 353	
Acquisitions - water & other inventory		772	434	401	518	283	283	283	283	283	283	283	(708)	3 400	3 602	3 814	
Contracted services		614	723	894	1 173	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(17 782)	(34 508)	(15 540)	(25 796)	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		850	1 378	2 763	1 154	1 004	1 004	1 004	1 004	1 004	1 004	1 004	(1 127)	12 044	12 083	12 636	
Cash Payments by Type		5 981	6 609	10 407	6 946	5 647	5 647	5 647	5 647	5 647	5 647	5 647	(1 710)	67 762	90 329	84 962	
Other Cash Flows/Payments by Type																	
Capital assets		7 747	-	10 713	5 128	3 522	3 522	3 522	3 522	3 522	3 522	3 522	(5 979)	42 258	23 628	34 238	
Repayment of borrowing		-	-	-	-	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(133)	(319)	(334)	(349)	
Other Cash Flows/Payments		-	-	-	-	108	108	108	108	108	108	108	539	1 294	1 354	1 416	
Total Cash Payments by Type		13 728	6 609	21 120	12 074	9 250	9 250	9 250	9 250	9 250	9 250	9 250	(7 283)	110 995	114 977	120 267	
NET INCREASE/(DECREASE) IN CASH HELD		31 098	2 814	(12 421)	(2 492)	22 706	22 706	22 706	22 706	22 706	22 706	22 706	94 530	272 467	433 242	488 964	
Cash/cash equivalents at the month/year beginning:		1 107	32 204	35 018	22 597	20 105	42 810	65 516	88 222	110 927	133 633	156 339	179 044	1 107	273 574	706 817	
Cash/cash equivalents at the month/year end:		32 204	35 018	22 597	20 105	42 810	65 516	88 222	110 927	133 633	156 339	179 044	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 R9.6 million and cash payment for the month amounts to R 12.1 million and this resulted in net decrease in cash held amounting to R 2.5 million. With cash and cash equivalent of R22.5 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R20.1 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 R0 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 - M04										
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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		17 067	20 000	20 000	-	8 147	6 667	(1 481)	-22,2%	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	-	8 147	6 667	(1 481)	-22,2%	20 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17 067	20 000	20 000	-	8 147	6 667	(1 481)	-22,2%	20 000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	17 067	20 000	20 000	-	8 147	6 667	(1 481)	-22,2%	20 000

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04

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	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		34 482	22 258	22 258	5 128	15 439	7 419	(8 020)	-108,1%	22 258
Water Supply Infrastructure		34 482	22 258	22 258	5 128	15 439	7 419	(8 020)	-108,1%	22 258
Dams and Weirs								-	-	
Boreholes		14 755	-	-	-	-	-	-	-	-
Reservoirs								-	-	
Pump Stations								-	-	
Water Treatment Works								-	-	
Bulk Mains		19 727	22 258	22 258	5 128	15 439	7 419	(8 020)	-108,1%	22 258
Distribution								-	-	
Distribution Points								-	-	
PRV Stations								-	-	
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Lines								-	-	
Rail Structures								-	-	
Rail Furniture								-	-	
Drainage Collection								-	-	
Storm water Conveyance								-	-	
Attenuation								-	-	
MV Substations								-	-	
LV Networks								-	-	
Capital Spares								-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps								-	-	
Piers								-	-	
Revetments								-	-	
Promenades								-	-	
Capital Spares								-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres								-	-	
Core Layers								-	-	
Distribution Layers								-	-	
Capital Spares								-	-	
Zoological plants and animals								-	-	
Total Capital Expenditure on upgrading of existing assets	1	34 482	22 258	22 258	5 128	15 439	7 419	(8 020)	-108,1%	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 road shows with the support of ward councillors and ward committees to educate communities on the importance of paying municipal services.

The risks associated:


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

14. Annexure A: C-schedules

Please note that C Schedules have been attached.

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

15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2 - Monthly		Notes/Comments	
 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
Northern Cape Provincial Treasury			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period	<input type="text" value="Oct'24"/>		
National Financial Year	<input type="text" value="2024/25"/>		
Demarcation Code of Municipality being assessed	<input type="text" value="NC093"/>		
District	Frances Baard		
Demarcation Description	Magareng		
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)			
<i>Choose from drop down list</i>			
6.3 + 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption).		
1	6.12.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2.</i>	<input type="text" value="No"/>	Attached invoice for October 2024, no payment was made towards bulk water current account.
2	6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gopluploadportal.treasury.gov.za/ ?	<input type="text" value="No"/>	Attached invoice for October 2024, no payment was made towards bulk water current account.
3	6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	<input type="text" value="No"/>	
4	6.3.1 - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	<input type="text" value="No"/>	Attached invoice for October, no payment was made for the month to wards bulk electricity.
5	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://gopluploadportal.treasury.gov.za/ ?	<input type="text" value="No"/>	
6	6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	<input type="text" value="No"/>	
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	<input type="text" value="2024/25 Adopted MTREF"/>	
7	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	<input type="text" value="No"/>	The municipal MTREF is unfunded, a funding plan was tabled to council and uploaded on GoMuni.
8	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	<input type="text" value="No"/>	The municipal MTREF is unfunded.
9	6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>	<input type="text" value="Yes"/>	The municipality budgeted for debt impairment as per the Annual Financial Statements of 2022/23.
10	6.4.1 - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i>	<input type="text" value="Yes"/>	The municipality made provision for depreciation and impairment as per the annual financial statements for 2022/23.
11	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>	<input type="text" value="Yes"/>	The municipality submitted the funding plan on GoMuni.
12	6.4.2 - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (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>	<input type="text" value="No"/>	The municipality communicated with Provincial Treasury regarding the FRP, it still has outdated legislation and dates. The municipality raised this concern to Provincial Treasury on the last engagement as we have not yet received the updated template for the FRP from Provincial Treasury.
13	6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	<input type="text" value="Yes"/>	
14	6.5 Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	<input type="text" value="Yes"/>	The municipality used the tariff tool electricity and water was not cost reflective as per the tool.
15	6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
15.1	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?	<input type="text" value="No"/>	There are still tenant accounts.
15.2	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?	<input type="text" value="Yes"/>	

6.6.3	- the municipality is restricting and/or interrupting the supply of water to any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note - In the event of this question the municipality must undertake such restriction/ interruption of water together with the municipal management to ensure a minimum supply of waste water</i>	No	Technical Services not restrict water meters. Number of faulty meters and straight connections
6.6.4	- Has the municipality achieved a minimum of 85 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and MSCOA data strings uploaded via the GoMuni Upload Portal?	No	Technical Services not restrict
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and MSCOA data strings uploaded via the GoMuni Upload Portal?	No	Collection rate for periods is 95%
6.7.2.1	- 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: * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	Yes	Relating to about 70% of the revenue base
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes	Technical Services not restrict water meters. Number of faulty meters and straight connections
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes	The municipality has payment agreement
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	The municipality installed around 40 percent of smart meters before approval
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRRF with a smart pre-paid meter?	No	
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabular 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 Compliance with the revenue base		
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	
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>	Na	In progress. New GVR in process being compiled for implementation 01 July 2025
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. 99, 98, 107 and 108) to the upload portal on https://goportal.treasury.gov.za/ ?	Yes	
6.9	Financial reporting compliance		
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	
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 - conditions 6.9.2 has a typing error and must refer to 6.9.1.</i>	Yes	
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	
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://goportal.treasury.gov.za/ ?	No	
6.10	Provincial Treasury compliance		
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	
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://goportal.treasury.gov.za/ ?	Yes	
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 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	
6.12	For the duration of the Municipal Debt Relief (to ensure proper management of revenue)		
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No	
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	
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 benefits (e.g. interest suppression, etc.) and alignment with MSCOA.</i>	No	The municipality awaiting guidance as per MFMA Circular 124 Auditor General
6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes	

FF: HOD/ NT/ MM Name:

Tumeid Thage

Signature of HOD/ NT/ MM:

[Signature]

Date:

14 NOV 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 the Certificate of Compliance.

Note - The signed Certificate to be uploaded on GoMuni as per the applicable conditions - comments need to be incorporated from the related FY report

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

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

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Province NW Code: NC093 District: Frances Baard Municipality: Magereng																																													
Municipal Details		Monthly Performance Report																				Compliance Status	Month applicable																								
Month	Code Descr	Part A Eskom And Bulk water current account				Part B Compliance with a funded MTRRF				Part C FRP/BFP & Tariff Assessment				Part D Electricity and water as collection tools				Part E Quarterly collection of property rates and services charges						Part F Maximization of Revenue Base				Score																			
		C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26		C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40					
1. July	Magereng NC093																																													40%	Yes
2. August	Magereng NC093																																									40%	Yes				
3. September	Magereng NC093																																									40%	Yes				
4. October	Magereng NC093																																									40%	Yes				
5. November	Magereng NC093																																									40%	Yes				
6. December	Magereng NC093																																									40%	Yes				
7. January	Magereng NC093																																									40%	Yes				
8. February	Magereng NC093																																									44%	Yes				
9. March	Magereng NC093																																									40%	Yes				
10. April	Magereng NC093																																									40%	Yes				
11. May	Magereng NC093																																									12%	Yes				
12. June	Magereng NC093																																									10%	Yes				
HOD Name: <u>Tumelo Thoge</u>		Comments/Motivation																																													
Signature of HOD: <u>[Signature]</u>																																															
Date: <u>14 Nov 2024</u>																																															

* Note - If the official is signing on behalf of the Head of the Provincial Treasury (HOD) the written procreation of the HOD must be attached as an Annexure to this Certificate of Compliance

15.3 The Provincial Treasury Debt Relief Compliance Assessment

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

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

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

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

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

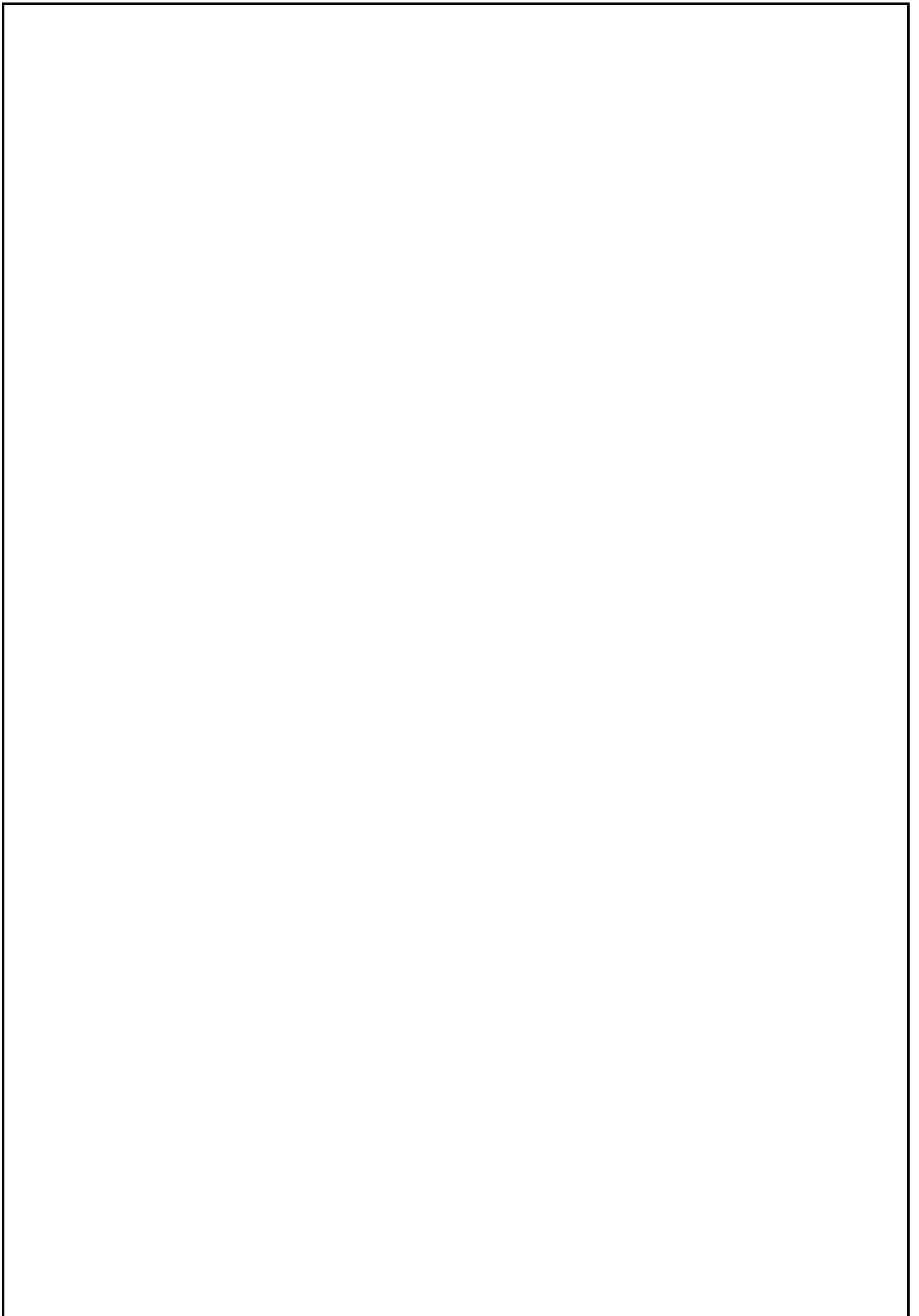
October

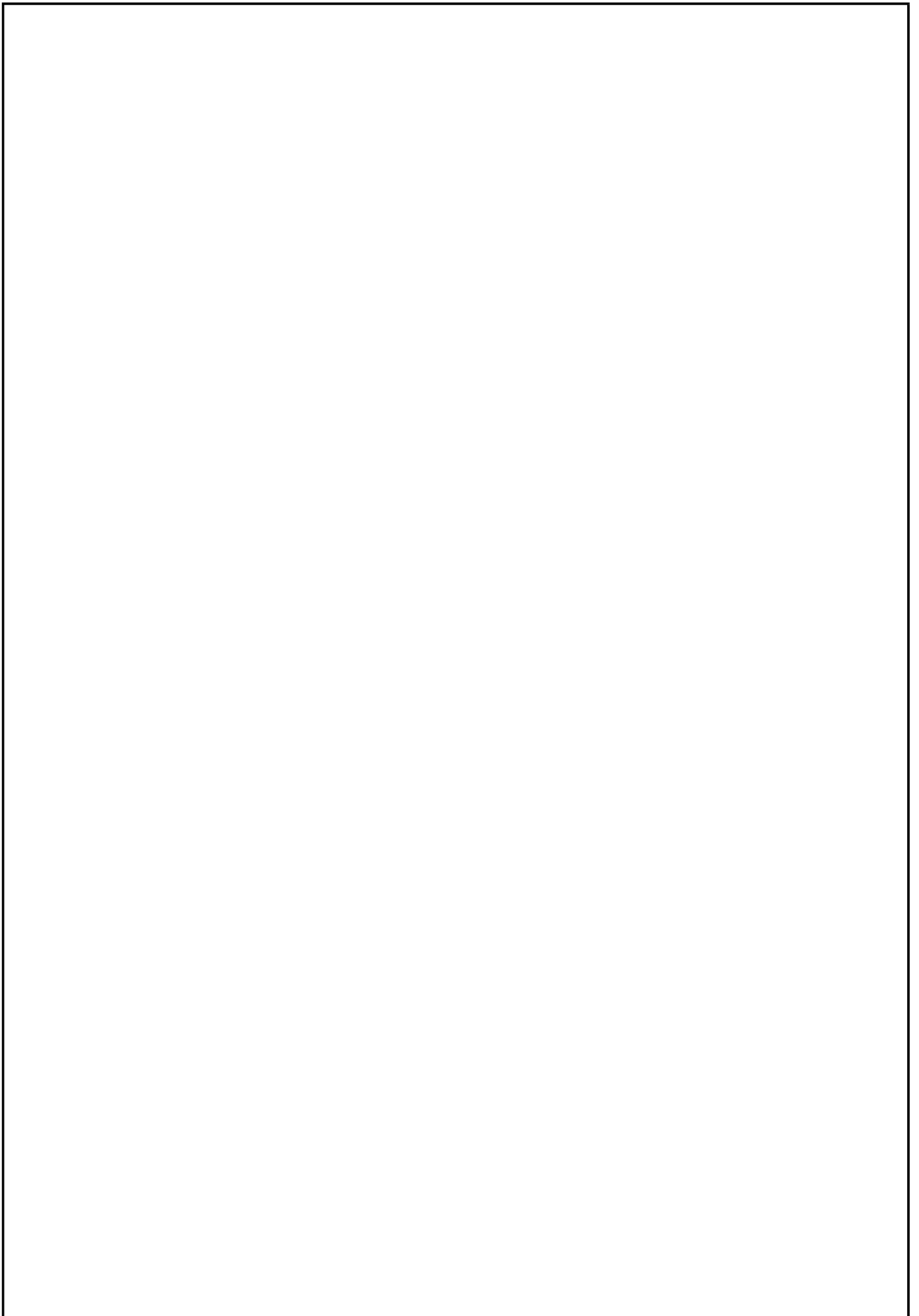
Average collection rate (MFMA Circular 124 condition 6.7)

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				4. October - Reporting for September in October			
	Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection in September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Billing For September	Collection in October	R - Billing not collected	% Collection
1. Collection for whole demarcation	28 184 225	979 775	27 204 450	3%	(17 813 238)	650 343	4 502 883	-4%	5 563 785	818 164	4 745 621	15%	15 934 773	2 448 282	13 086 490	15%	5 579 681	757 334	4 822 347	14%
2. Collection excl. Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!
3. Collection: Property Rates	1 075 938	200 690	785 248	27%	1 134 794	244 756	890 038	22%	1 139 945	243 645	896 300	21%	3 350 676	779 091	2 571 585	23%	1 128 547	367 481	761 066	33%
4. Total average collection: Electricity (Municipal supplied areas)	22 331 368	453 886	22 877 481	2%	(22 806 065)	160 347	0	-1%	504 273	300 371	114 052	77%	1 029 526	1 004 404	25 122	98%	468 266	117 050	351 216	25%
5. Total average collection: Water	340 332	84 785	255 546	25%	352 264	126 927	225 337	36%	345 607	94 061	251 546	27%	1 038 242	305 774	732 468	29%	371 042	98 450	272 592	27%
6. Total average collection: Waste water	729 721	36 378	693 344	5%	765 452	29 058	736 395	4%	756 647	14 633	742 014	2%	2 261 821	80 068	2 181 753	4%	756 591	22 127	734 464	3%
7. Total average collection: Refuse	545 610	68 536	477 074	13%	573 797	61 393	512 404	11%	572 756	50 162	522 594	9%	1 692 163	180 091	1 512 072	11%	565 900	86 342	479 558	15%
8. Total average collection: Interest	2 161 257	45 499	2 115 758	2%	2 166 520	27 862	2 138 657	1%	2 244 548	25 462	2 219 085	1%	6 572 324	98 854	6 473 470	2%	2 289 244	65 824	2 223 420	3%

Complete This Section													Quarter 1 Performance Per Ward													Quarter 2 Performance Per Ward												
Services	Electricity Supplier	Ward Name & Number	1. July				2. August				3. September				4. October				Billing	Collection	R - Billing not collected	% Collection	Billing For September	Collection in October	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	Billing For September	Collection in October	Rand Value of Billing not collected	% Collection																				
Property Rates Tax	Electromagnet	Ward 1 - Shekang	33 978	270	33 708	1%	35 667	58	35 609	0%	35 667	-	35 667	0%	35 667	-	35 667	0%	35 667	157	35 510	0%	35 510	0%	35 510	0%												
Electricity			41 603	512	41 091	1%	43 593	616	42 977	1%	43 593	302	43 291	1%	43 593	302	43 291	1%	43 593	450	43 143	1%	43 143	1%	43 143	1%												
Water			9 982	1 038	9 144	1%	97 421	703	96 718	1%	97 421	484	96 937	0%	97 421	484	96 937	0%	97 421	1 103	96 318	1%	96 318	1%	96 318	1%												
Refuse			156 925	4 515	152 409	3%	164 420	5 123	159 296	3%	164 420	4 136	160 284	3%	164 420	4 136	160 284	3%	164 420	4 468	160 140	3%	160 140	3%	160 140	3%												
Waste Water			377 287	395	376 892	0%	380 449	42	380 407	0%	383 690	0	383 690	0%	383 690	0	383 690	0%	383 690	0%	387 254	201	387 052	0%	387 052	0%	387 052	0%										
Property Rates Tax	Partial Eskom & Non-Supplied	Ward 2 - Shekang	67 875	7 574	60 301	11%	71 258	3 077	68 182	4%	71 226	2 576	68 650	4%	71 226	2 576	68 650	4%	71 226	15 254	55 971	21%	55 971	21%	55 971	21%												
Electricity			88 405	204 643	0	231%	103 484	1 808	101 677	2%	105 052	99 034	6 018	94%	105 052	99 034	6 018	94%	105 052	2 253	90 941	2%	90 941	2%	90 941	2%												
Water			48 591	2 355	46 236	5%	65 372	1 823	63 549	3%	66 311	2 533	63 778	4%	66 311	2 533	63 778	4%	66 311	1 949	64 362	3%	64 362	3%	64 362	3%												
Refuse			126 448	4 118	122 331	3%	132 753	1 390	131 363	1%	132 640	1 741	130 899	1%	132 640	1 741	130 899	1%	132 640	8 367	124 273	6%	124 273	6%	124 273	6%												
Waste Water			206 089	4 841	201 248	2%	216 810	4 020	212 790	2%	216 621	3 836	212 785	2%	216 621	3 836	212 785	2%	216 621	1 841	214 780	1%	214 780	1%	214 780	1%												
Property Rates Tax	Eskom supplied	Ward 3 - Shekang	24 255	611	-	0%	29 056	633	-	0%	25 452	328	-	0%	25 452	328	-	0%	25 452	563	-	0%	-	0%	-	0%												
Electricity			19 987	583	19 403	3%	21 017	-	21 017	0%	20 966	-	20 966	0%	20 966	-	20 966	0%	20 966	291	20 675	1%	20 675	1%	20 675	1%												
Water			38 020	755	37 265	2%	39 994	82	39 912	0%	39 881	87	39 794	0%	39 881	87	39 794	0%	39 881	408	39 473	1%	39 473	1%	39 473	1%												
Refuse			60 749	1 057	59 692	2%	63 912	92	63 820	0%	63 723	92	63 631	0%	63 723	92	63 631	0%	63 723	204	63 519	1%	63 519	1%	63 519	1%												
Waste Water			156 388	75	156 313	0%	157 236	-	157 236	0%	159 136	-	159 136	0%	159 136	-	159 136	0%	159 136	85	160 628	0%	160 628	0%	160 628	0%												
Property Rates Tax	Non-Supplied	Ward 4 - Wamonde	156 201	33 282	(454 585)	16 735	0	-4%	45 566	3 455	42 111	8%	23 837	8 742	15 095	37%	163 861	55 025	108 836	9%	108 836	9%	108 836	9%														
Electricity			79 901	16 555	63 346	21%	70 160	13 009	57 151	59%	70 903	12 802	58 102	18%	70 903	12 802	58 102	18%	70 903	20 148	50 755	28%	50 755	28%														
Water			117 653	24 569	93 085	21%	123 861	16 132	107 729	13%	123 198	15 259	107 939	12%	123 198	15 259	107 939	12%	123 198	11 907	111 291	27%	111 291	27%														
Refuse			163 433	14 713	148 720	9%	171 436	7 907	163 529	5%	169 739	5 911	163 828	3%	169 739	5 911	163 828	3%	169 739	12 397	157 342	7%	157 342	7%														
Waste Water			337 586	9 128	328 458	3%	336 426	5 734	330 691	2%	330 648	7 428	323 220	2%	330 648	7 428	323 220	2%	330 648	7 485	323 163	2%	323 163	2%														
Property Rates Tax	Non-Supplied	Ward 5 - Wamonde	739 905	248 623	491 282	33%	776 901	220 901	555 999	72%	787 363	211 086	576 277	73%	787 363	211 086	576 277	73%	787 363	296 308	491 055	61%	491 055	61%														
Electricity			23 697 549	232 549	23 465 000	1%	(22 955 115)	155 084	0	-1%	375 334	282 395	92 939	75%	375 334	282 395	92 939	75%	375 334	96 444	278 890	74%	278 890	74%														
Water			100 067	63 577	36 490	64%	99 479	110 198	0	-11%	91 200	78 270	12 929	86%	91 200	78 270	12 929	86%	91 200	41 261	49 939	55%	49 939	55%														
Refuse			65 087	36 684	28 403	56%	69 187	42 079	27 108	61%	68 921	31 783	37 139	46%	68 921	31 783	37 139	46%	68 921	43 637	25 284	37%	25 284	37%														
Waste Water			16 226	9 514	6 712	59%	8 842	8 179	624	7%	10 101	459	9 642	5%	10 101	459	9 642	5%	10 101	11 559	177	11 382	1%	11 382	1%													
Property Rates Tax	Electromagnet	Ward 6 - Shekang	368 643	32 944	335 699	9%	363 419	20 702	342 717	0%	424 668	17 622	407 046	4%	424 668	17 622	407 046	4%	424 668	57 101	367 567	9%	367 567	9%														
Electricity			53 723	330	53 393	1%	56 718	72	56 646	0%	56 977	63	56 914	0%	56 977	63	56 914	0%	56 977	174	56 803	0%	56 803	0%														
Water			50 183	1 203	48 979	2%	52 643	1 281	51 362	2%	52 693	154	52 539	0%	52 693	154	52 539	0%	52 693	442	52 251	1%	52 251	1%														
Refuse			105 420	1 373	104 047	1%	110 581	1 007	109 574	1%	110 694	808	109 886	1%	110 694	808	109 886	1%	110 694	919	109 775	1%	109 775	1%														
Waste Water			125 700	1 737	123 963	1%	131 854	3 074	128 781	2%	132 043	291	131 752	0%	132 043	291	131 752	0%	132 043	771	131 272	1%	131 272	1%														
Interest	386 144	311	385 832	0%	389 466	726	388 738	0%	392 789	51	392 738	0%	392 789	51	392 738	0%	392 789	114	392 675	0%	392 675	0%																





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	Magersburg					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 4					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6524	6523	1	520 017 500,00	749 0714 00,00	2 233 056 500,00
Industrial	15	15	0	2 096 000,00	6 10 000,00	14 000 000,00
Business and Commercial	104	103	1	55 645 010,00	54 523 700,00	1 021 310,00
Agricultural	472	472	0	1001343 000,00	341421200,00	659 921 800,00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	13	13	0	103 870 000,00	4 085 600,00	99 784 400,00
PGI	55	74	-19	17 487 000,00	9 314 000,00	7 570 000,00
PEO	25	25	0	49 530 000,00	48 656 000,00	874 000,00
Multi Use	3	3	0	530 000,00	840 000,00	310 000,00
Vacant	0	0	0	-	-	-
POW	0	0	0	-	-	-
Municipal	324	301	23	11653 400,00	648 113 000,00	536 459 600,00
Other	5	0	5	23 620 000,00	-	23 620 000,00
	7540	7529	11	1885 4919 00,00	1857 534 900,00	27 957 000,00
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	470 691	658 198	-187 504	1412 073,32	1974 586,59	-562 513,27
Industrial	4 564	414	4 150	13 692,12	1240,68	12 451,44
Business and Commercial	121167	77 380	43 787	363 501,03	232 141,17	131359,86
Agricultural	272 032	99 388	172 644	816 094,54	298 163,61	517 930,93
Mining	-	-	-	-	-	-
State Owned for Public Purpose	226 177	3 931	222 246	678 530,78	11792,52	666 738,26
PGI	3 268	8 272	-5 004	9 805,18	24 816,66	15 011,48
PEO	13 456	13 087	368	40 366,95	39 261,96	1 104,99
Multi Use	-	865	-865	-	2 595,66	2 595,66
Vacant	-	-	-	-	-	-
POW	-	-	-	-	-	-
Municipal	-	273 261	-273 261	-	819 782,01	819 782,01
Other	-	-	-	-	-	-
Total	R1111354,64	R1134 793,62	-R23 438,98	3 334 063,92	3 404 380,85	70 316,94
Prepared By	K Modise			Date	14-Nov-24	
	Contact Details golob.modise@gmail.com					
Signature						
Reviewed By				Date	14 Nov-2024	
	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 **October 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.



Mr. T Thage
Acting Municipal Manager

14 NOV 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 31 October 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.