

**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 31 DECEMBER 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 DECEMBER 2024**

#### **1. Purpose**

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

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

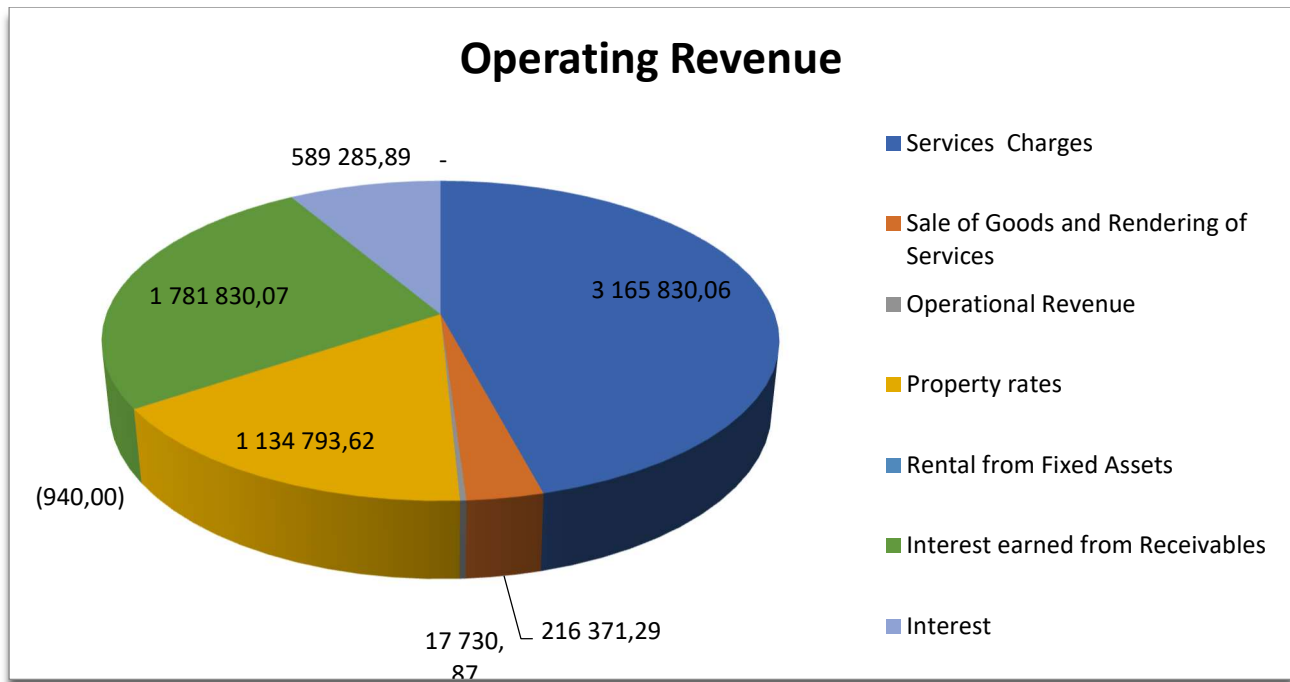
#### ***Highlight of financial performance, Challenges and Risks for the month***

As of 31 December 2024, the total operating revenue amounts to R 29.1 million, and the actual year-to-date revenue amounts to R94.6 million, which reflected year to date positive variance of 17% when compared to the projected budget of R80.7 million. Operational Transfers & Subsidies, rent on land and Rental on Fixed are the major attributes variance between Projected Revenue and Actual Year to Date Revenue.

As per C4 for the reporting month, the municipality paid deposit refund to a customer which amounts R940 from Rental of Fixed Asset which relates to renting out of stadium. Due to no provision being made for the rental of the stadium in the 2024 budget. Rental of Fixed Asset has year to date actual amounting to R 14.5 thousand which reflected a variance of 915% when compared to the year-to-date budget amounting R1.4.

As per DoRa payment schedule, the municipality received R22.2 million on Operational Transfers & Subsidies and the actual year to date amounts to R53.8 million which reflected a 47% variance when compared to year-to-date budget that amounts to R 36.5 million. Municipality receives Operational transfer and subsidies as per DoRa payment schedule.

Below is a chart that depicts the income billed from 1<sup>st</sup> -31 December 2024:



**Table 1: Income for 1<sup>st</sup> to 31 December 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 December 2024, a total of R 29.1 million has been recognized, the year-to-date actual amounts to R94.6 million which is 17% more than the project budget that amounts to R80.7 million.

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		14 600	18 637	18 637	1 440	9 013	9 319	(306)	-3%	18 637
Service charges - Water		3 264	3 663	3 663	401	2 598	1 832	766	42%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	759	4 555	5 682	(1 126)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	566	3 393	3 522	(130)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	773	216	537	386	151	39%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 782	10 218	12 194	(1 976)	-16%	24 389
Interest from Current and Non Current Assets		357	-	-	-	22	-	22	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	2	5	18	1	17	1708%	2
Rental from Fixed Assets		6	3	3	(1)	15	1	13	915%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	18	231	149	82	55%	298
<b>Non-Exchange Revenue</b>										
Property rates		12 916	14 608	14 608	1 135	6 778	7 304	(526)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	293	(293)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	72 942	22 226	53 780	36 471	17 309	47%	72 942
Interest		5 986	7 146	7 146	589	3 412	3 573	(161)	-5%	7 146
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		208	-	-	-	-	-	-	-	-
Gains on disposal of Assets		175	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>156 319</b>	<b>161 455</b>	<b>161 455</b>	<b>29 136</b>	<b>94 570</b>	<b>80 728</b>	<b>13 842</b>	<b>17%</b>	<b>161 455</b>

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

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
<b>Revenue</b>													
<b>Exchange Revenue</b>													
Service charges - Electricity	1 269 500	1 683 940	1 597 548	1 528 996	1 493 219	1 439 576	-	-	-	-	-	-	9 012 779
Service charges - Water	368 559	357 669	371 954	411 699	687 038	400 972	-	-	-	-	-	-	2 597 892
Service charges - Waste Water Management	762 276	751 368	762 247	760 173	759 796	759 481	-	-	-	-	-	-	4 555 341
Service charges - Waste management	571 186	566 226	565 990	562 257	561 436	565 801	-	-	-	-	-	-	3 392 897
Sale of Goods and Rendering of Services	47 015	30 624	43 192	31 553	231 502	216 371	-	-	-	-	-	-	537 151
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 617 876	1 688 208	1 724 555	1 682 173	1 723 744	1 781 830	-	-	-	-	-	-	10 218 387
Interest from Current and Non Current Assets	-	21 995	-	-	-	-	-	-	-	-	-	-	21 995
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2 765	4 022	6 348	4 838	-	-	-	-	-	-	17 973
Rental from Fixed Assets	9 475	-	6 810	-	817	940	-	-	-	-	-	-	14 529
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 780	-	84 913	56 993	53 871	17 731	-	-	-	-	-	-	231 288
<b>Non-Exchange Revenue</b>													
Property rates	1 134 794	1 128 547	1 128 547	1 128 547	1 122 301	1 134 794	-	-	-	-	-	-	6 777 531
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	27 374 887	3 311 000	599 500	251 606	16 979	22 226 000	-	-	-	-	-	-	53 779 972
Interest	548 643	556 326	564 689	572 446	580 830	589 286	-	-	-	-	-	-	3 412 221
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>33 721 992</b>	<b>10 095 904</b>	<b>7 452 711</b>	<b>6 927 360</b>	<b>7 236 248</b>	<b>29 135 740</b>	-	-	-	-	-	-	<b>94 569 955</b>

### 3.2 Operating Expenditure by Type

#### Operating Expenditure

The current year expenditure original budget amounts to R164.9, for the reporting month R18.1 million was spent, and the year-to-date actual amounts R74.7 million which is 9% below the projected expenditure amounting to R82.5 million. Please note that the total expenditure includes non-cash item that amounts to R3.4 million which relates to Depreciation and Debt Impairments.

**Table 2: Expenditure from 1<sup>st</sup> to 31<sup>st</sup> December 2024**

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

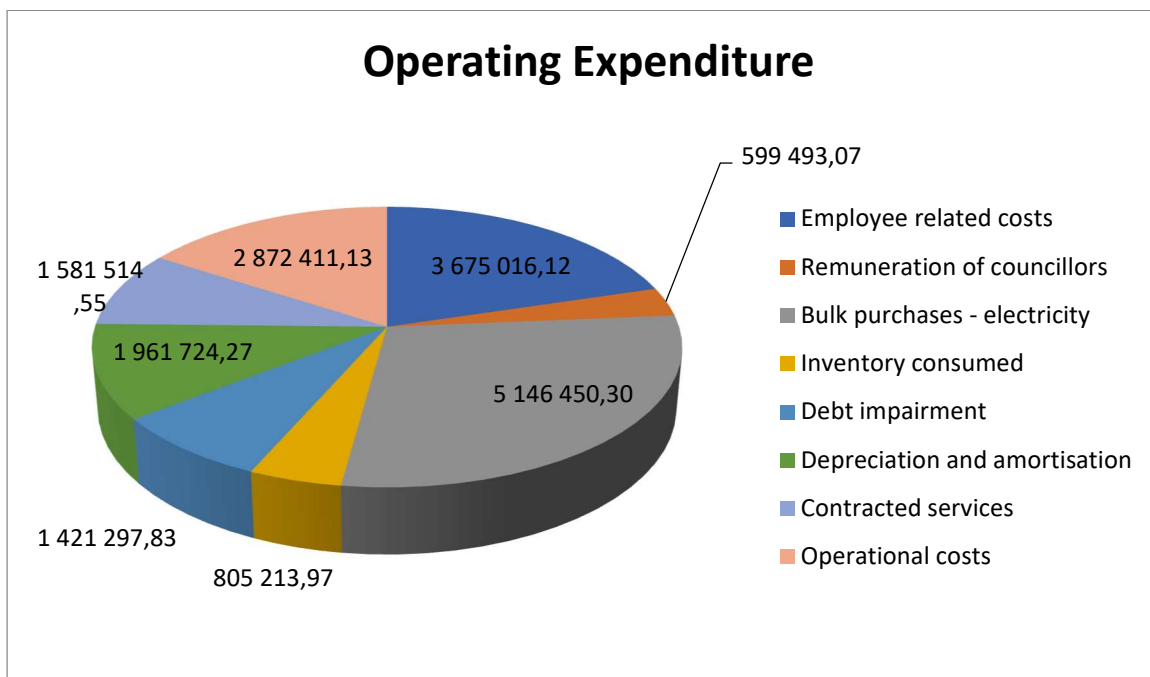
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Expenditure By Type</b>										
Employee related costs		47 180	54 352	54 352	3 675	25 102	27 176	(2 074)	-8%	54 352
Remuneration of councillors		5 257	5 587	5 587	599	2 681	2 794	(112)	-4%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	5 146	7 027	12 500	(5 473)	-44%	25 000
Inventory consumed		10 606	13 333	13 333	805	3 725	6 666	(2 942)	-44%	13 333
Debt impairment		-	17 056	17 056	1 421	8 528	8 528	(0)	0%	17 056
Depreciation and amortisation		18 423	23 541	23 541	1 962	11 770	11 770	0	0%	23 541
Interest		1 958	1 887	1 887	-	-	944	(944)	-100%	1 887
Contracted services		11 680	7 750	9 150	1 582	5 279	3 875	1 404	36%	9 150
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		18 552	15 824	14 424	2 872	10 585	7 912	2 673	34%	14 424
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	289	(289)	-100%	579
<b>Total Expenditure</b>		<b>207 185</b>	<b>164 908</b>	<b>164 908</b>	<b>18 063</b>	<b>74 697</b>	<b>82 454</b>	<b>(7 757)</b>	<b>-9%</b>	<b>164 908</b>

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

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
<b>Expenditure By Type</b>													
Employee related costs	3 329 535	3 657 369	4 053 006	3 684 743	6 702 542	3 675 016	-	-	-	-	-	-	25 102 210
Remuneration of councillors	416 308	416 308	416 308	416 308	416 308	599 493	-	-	-	-	-	-	2 681 033
Bulk purchases - electricity	-	-	1 880 592	-	-	5 146 450	-	-	-	-	-	-	7 027 042
Inventory consumed	772 026	433 883	400 635	518 096	794 821	805 214	-	-	-	-	-	-	3 724 675
Debt impairment	1 421 298	1 421 298	1 421 298	1 421 298	1 421 298	1 421 298	-	-	-	-	-	-	8 527 787
Depreciation and amortisation	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	-	-	-	-	-	-	11 770 346
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	613 530	723 446	893 995	1 172 867	293 496	1 581 515	-	-	-	-	-	-	5 278 849
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	849 754	1 378 420	2 762 939	1 153 801	1 567 846	2 872 411	-	-	-	-	-	-	10 585 170
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>9 364 175</b>	<b>9 992 448</b>	<b>13 790 496</b>	<b>10 328 837</b>	<b>13 158 035</b>	<b>18 063 121</b>	-	-	-	-	-	-	<b>74 697 112</b>

The main cost drivers for the municipality are salary costs, bulk purchases, contracted services, inventory consumed and other general expenditure. Under employee related expenditure is overtime, standby allowance, and 3<sup>rd</sup> 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 1<sup>st</sup> -31<sup>st</sup> December 2024:**



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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
Total Expenditure		207 185	164 908	164 908	18 063	74 697	82 454	(7 757)	-9%	164 908
Surplus/(Deficit)		(50 866)	(3 453)	(3 453)	11 073	19 873	(1 726)	21 599	(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 Exc	Unspent Balance	% Spent to date
<b>Grants and Subsidies</b>					
<b>Capital</b>					
Municipal Infrastructure Grant	22 258 000,00	18 258 000,00	26 912 239,21	- 8 654 239,21	121%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	11 270 131,52	4 729 868,48	56%
Regional Bulk Infrastructure Grant	-	19 414 519,35	-	-	-100%
<b>Sub-Total</b>	<b>42 258 000,00</b>	<b>53 672 519,35</b>	<b>38 182 370,73</b>	<b>- 3 924 370,73</b>	<b>90%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>42 258 000,00</b>	<b>53 672 519,35</b>	<b>38 182 370,73</b>	<b>- 3 924 370,73</b>	<b>90%</b>

For this financial year, the municipality has budgeted R42.3 million on capital transfers. For the reporting month the municipality received R8.3 million from Municipal Infrastructure Grant and R351.8 From Regional Bulk Infrastructure Grant, in terms of Section 19 of Division of Revenue Act 2023. Please note that, municipality did not budget for RBIG as it has received allocation letter after finalisation of the budget for the current financial year. RBIG is paid as per claim submitted to the funder, which is the department of Water Services, as per the claims submitted R 19, 4 million was received by the municipality to date. The budget allocation will be added during the adjustment budget as per the allocation letter received which is R 30,2 million

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Surplus/(Deficit)</b>		(50 866)	(3 453)	(3 453)	11 073	19 873	(1 726)	21 599	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	8 610	53 673	21 129	32 544	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>0</b>	<b>38 805</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>0</b>	<b>38 805</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>0</b>	<b>38 805</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>0</b>	<b>38 805</b>

The surplus before inclusion of capital transfers amounted to R11.1 million and after inclusion of capital transfers surplus increased to R19.7 million due to R 8,6 million receipt for MIG.

**3.3 Capital Expenditure.**

For the reporting month, the municipality has spent R14.8 on capital grants and the actual year to date amounts to R38.3 million which reflects overspending on capital grants of R 17.2 million when compared to year-to-date budget that amounts to R21.1 million. The major attribute to this variance is caused by RBIG expenditure as the municipality did not budget for it and its expenditure has been included in Municipal Infrastructure Grant, this will be rectified during the adjustment budget with journals.

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 - M06 December**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		36 794	42 258	42 258	14 668	38 255	21 129	17 126	81,1%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		827	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		18 900	22 258	22 258	11 246	26 985	11 129	15 856	142,5%	22 258
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		17 067	20 000	20 000	3 422	11 270	10 000	1 270	12,7%	20 000
<b>Total capital expenditure of Transfers and Grants</b>		<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>14 668</b>	<b>38 255</b>	<b>21 129</b>	<b>17 126</b>	<b>81,1%</b>	<b>42 258</b>

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

It can then be noted that a total of R53.7 million was received to date for capital grants, from the total amount received R48,3 million (VAT Inc) is committed or spent to date which translates 114% average spent on Capital Grants and Transfers to date when compared to DoRA allocation.

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
<b>Grants and Subsidies</b>						
<b>Capital</b>						
Municipal Infrastructure Grant	22 258 000,00	18 258 000,00	26 984 535,72	34 399 767,45	- 12 141 767,45	155%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	11 270 131,52	13 851 754,16	6 148 245,84	69%
Regional Bulk Infrastructure Grant	-	19 414 519,35	-	-	-	-100%
<b>Sub-Total</b>	<b>42 258 000,00</b>	<b>53 672 519,35</b>	<b>38 254 667,24</b>	<b>48 251 521,61</b>	<b>- 5 993 521,61</b>	<b>114%</b>

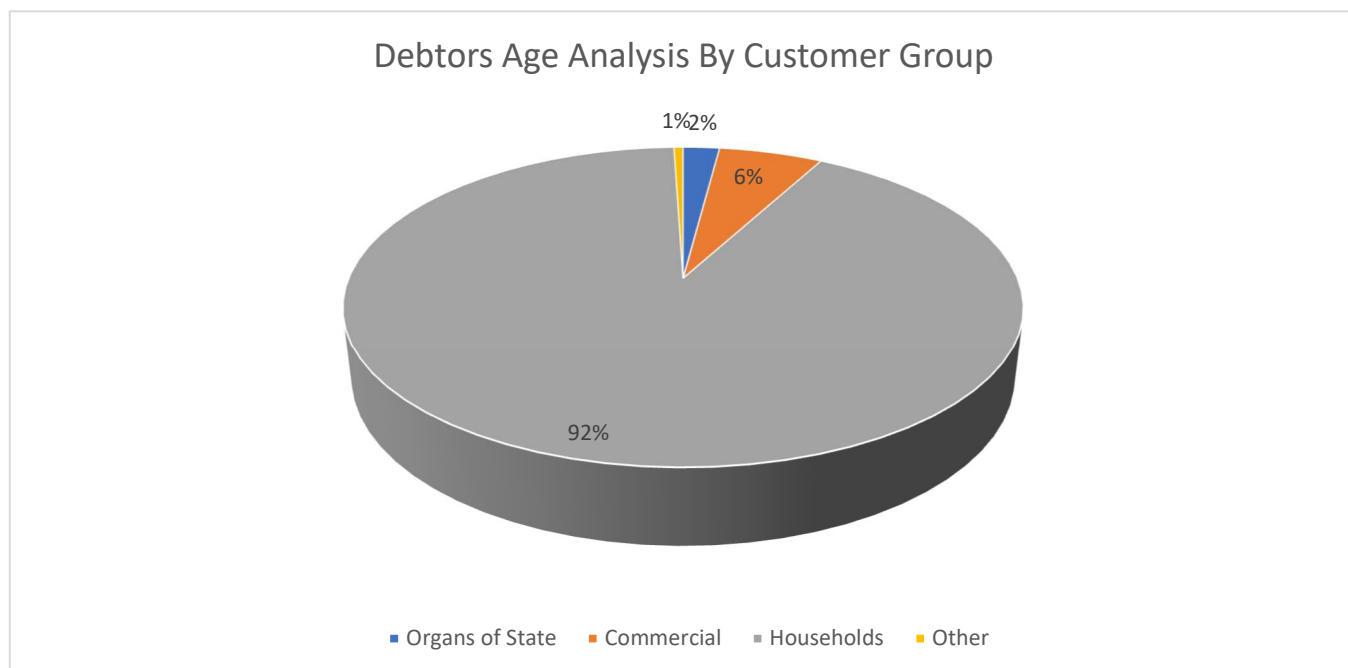
**1.4 Debtors Ageing**

The total debtors book as at end of December 2024 amounts to R 453.7 million, from the total debts R415.3 million is owned by Households, 9.4 million is owned by Organ of the States, R26.7 million is owned by Commercial and R2.3 million is owned by other.

**NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December**

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	426	740	391	382	363	358	1 947	68 657	73 264	71 707		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	493	432	316	253	155	116	663	26 856	29 284	28 042		
Receivables from Non-exchange Transactions - Property Rates	1400	1 065	970	965	902	894	849	4 535	51 637	61 818	58 818		
Receivables from Exchange Transactions - Waste Water Management	1500	864	858	855	854	853	851	4 402	62 417	71 954	69 377		
Receivables from Exchange Transactions - Waste Management	1600	638	617	609	608	604	601	3 099	43 163	48 938	48 075		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 365	2 337	2 322	2 285	2 260	2 239	13 154	136 270	163 232	156 209		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	62	107	57	45	36	41	227	3 666	4 241	4 015		
<b>Total By Income Source</b>	<b>2000</b>	<b>5 913</b>	<b>6 061</b>	<b>5 515</b>	<b>5 329</b>	<b>5 165</b>	<b>5 055</b>	<b>28 027</b>	<b>392 667</b>	<b>453 731</b>	<b>436 242</b>		
<b>November Totals</b>		<b>6 259</b>	<b>5 615</b>	<b>5 363</b>	<b>5 200</b>	<b>5 083</b>	<b>4 838</b>	<b>27 827</b>	<b>388 379</b>	<b>448 563</b>	<b>431 327</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	423	414	414	363	346	264	1 182	5 969	9 374	8 124		
Commercial	2300	645	570	386	377	278	271	1 494	22 700	26 722	25 120		
Households	2400	4 811	5 043	4 682	4 556	4 512	4 485	25 160	362 047	415 296	400 760		
Other	2500	34	33	33	33	29	35	190	1 951	2 339	2 238		
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 913</b>	<b>6 061</b>	<b>5 515</b>	<b>5 329</b>	<b>5 165</b>	<b>5 055</b>	<b>28 027</b>	<b>392 667</b>	<b>453 731</b>	<b>436 242</b>		

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



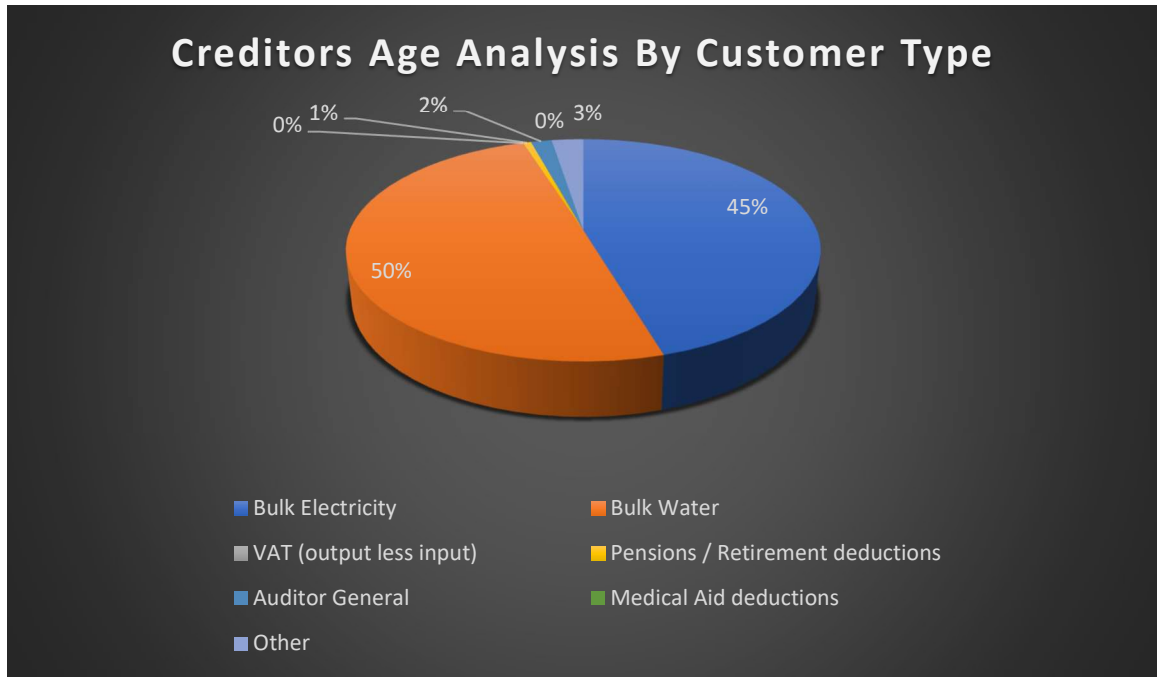
### 1.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R269.5 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R122.4 million and R133.9 million represented respectively.

**NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December**

Description	NT Code	Budget Year 2024/25								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	6 585	7 645	7 820	8 569	7 908	43 199	40 646	-	122 372	
Bulk Water	0200	3 056	3 827	3 560	2 447	2 068	12 406	14 231	92 398	133 993	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	874	841	-	-	1 714	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	1 179	1 708	1 430	287	488	195	1 609	6 896	
Auditor General	0800	759	569	500	891	706	761	41	323	4 550	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>10 400</b>	<b>13 220</b>	<b>13 588</b>	<b>13 338</b>	<b>11 843</b>	<b>57 694</b>	<b>55 113</b>	<b>94 329</b>	<b>269 525</b>	

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



## 4. Budget performance overview.

### 4.1 Operating revenue by source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	12 916	14 608	14 608	1 135	6 778	7 304	(526)	-7%	14 608
Service charges	31 972	40 709	40 709	3 166	19 559	20 354	(795)	-4%	40 709
Investment revenue	357	-	-	-	22	-	22	#DIV/0!	-
Transfers and subsidies - Operational	76 049	72 942	72 942	22 226	53 780	36 471	17 309	47%	72 942
Other own revenue	35 025	33 197	33 197	2 609	14 432	16 598	(2 167)	-13%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>156 319</b>	<b>161 455</b>	<b>161 455</b>	<b>29 136</b>	<b>94 570</b>	<b>80 728</b>	<b>13 842</b>	<b>17%</b>	<b>161 455</b>

### 4.2 Operating expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
Employee costs	47 180	54 352	54 352	3 675	25 102	27 176	(2 074)	-8%	54 352
Remuneration of Councillors	5 257	5 587	5 587	599	2 681	2 794	(112)	-4%	5 587
Depreciation and amortisation	18 423	23 541	23 541	1 962	11 770	11 770	0	0%	23 541
Interest	1 958	1 887	1 887	-	-	944	(944)	-100%	1 887
Inventory consumed and bulk purchases	37 300	38 333	38 333	5 952	10 752	19 166	(8 415)	-44%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	97 067	41 209	41 209	5 875	24 392	20 604	3 788	18%	41 209
<b>Total Expenditure</b>	<b>207 185</b>	<b>164 908</b>	<b>164 908</b>	<b>18 063</b>	<b>74 697</b>	<b>82 454</b>	<b>(7 757)</b>	<b>-9%</b>	<b>164 908</b>

### 4.3 Capital expenditure.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	51 549	42 258	42 258	14 668	38 255	21 129	17 126	81%	42 258
Capital transfers recognised	51 549	42 258	42 258	14 668	38 255	21 129	17 126	81%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>14 668</b>	<b>38 255</b>	<b>21 129</b>	<b>17 126</b>	<b>81%</b>	<b>42 258</b>

### 4.4 Cash flows.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Cash flows</b>									
Net cash from (used) operating	68 866	27 912	27 912	17 776	55 083	13 956	(41 126)	-295%	314 401
Net cash from (used) investing	(51 374)	(42 258)	(42 258)	(14 752)	(38 338)	(21 129)	17 209	-81%	(42 258)
Net cash from (used) financing	(14)	325	325	4	26	162	136	84%	325
<b>Cash/cash equivalents at the month/year end</b>	<b>18 211</b>	<b>(13 952)</b>	<b>(13 952)</b>	<b>18 258</b>	<b>17 874</b>	<b>(6 941)</b>	<b>(24 816)</b>	<b>358%</b>	<b>273 572</b>

#### **4.5 MFMA Circular 124: Condition 6.9**

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

#### **4.6 PROGRESS ON THE BUDGET FUNDING PLAN**

##### **Pillar 1 - Positive Cash Flows**

The municipality is required to maintain positive cash balances.

Opening cash balance as per bank statement = -R 3 352 953.38

Closing cash balance as per bank statement = -R 680 207.28

##### **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 budget.

For the month of December, R0 was spent on overtime and the year-to-date actual amounts to R428 thousand.

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

The municipality was no charged penalties and interest for PAYE by SARS for late payment made for December 2024.

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

Trade creditors for the previous month amounts to R274.3 million which decreased to R269.5 by R4.8 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 December amounts to R345.1 million and the total current assets is R72.8 million, which shows that municipality is not able to meet its obligations with its available cash resources.

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

Municipality has incurred 22% collection rates for the month of November 2024 which has decreased to 13% in the month of December 2024.

##### **Pillar 6 - Distribution losses**

###### **Electricity**

Total electricity losses as of 31 December 2024 are an average of 38% or R856.2 thousands. The norm in terms MFMA Circular 71 is 7% – 10%.

## Water

Total water losses as of 31 December 2024 are an average of 95% or R 638 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	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>						
<b>Capital</b>						
Municipal Infrastructure Grant	22 258 000,00	18 258 000,00	26 984 535,72	34 399 767,45	- 12 141 767,45	155%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	11 270 131,52	13 851 754,16	6 148 245,84	69%
Regional Bulk Infrastructure Grant	-	19 414 519,35	-	-	-	-100%
<b>Sub-Total</b>	<b>42 258 000,00</b>	<b>53 672 519,35</b>	<b>38 254 667,24</b>	<b>48 251 521,61</b>	<b>- 5 993 521,61</b>	<b>114%</b>

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is R 42.3 million, from the total allocation the municipality received R53.7 million and R38.3 million (VAT Excl) was spent to date.

### 4.7 PROGRESS ON THE FINANCIAL RECOVERY PLAN

Progress reports on the implementation of the Financial Recovery Plan will be submitted separately by the Office of the Municipal Manager to the Northern Cape Provincial Treasury and to the National Treasury.

## 5. In-year budget statement tables

### 5.1 Monthly Budget Statements summary

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24		Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	12 916	14 608	14 608	1 135	6 778	7 304	(526)	-7%	14 608
Service charges	31 972	40 709	40 709	3 166	19 559	20 354	(795)	-4%	40 709
Investment revenue	357	-	-	-	22	-	22	#DIV/0!	-
Transfers and subsidies - Operational	76 049	72 942	72 942	22 226	53 780	36 471	17 309	47%	72 942
Other own revenue	35 025	33 197	33 197	2 609	14 432	16 598	(2 167)	-13%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>156 319</b>	<b>161 455</b>	<b>161 455</b>	<b>29 136</b>	<b>94 570</b>	<b>80 728</b>	<b>13 842</b>	<b>17%</b>	<b>161 455</b>
Employee costs	47 180	54 352	54 352	3 675	25 102	27 176	(2 074)	-8%	54 352
Remuneration of Councillors	5 257	5 587	5 587	599	2 681	2 794	(112)	-4%	5 587
Depreciation and amortisation	18 423	23 541	23 541	1 962	11 770	11 770	0	0%	23 541
Interest	1 958	1 887	1 887	-	-	944	(944)	-100%	1 887
Inventory consumed and bulk purchases	37 300	38 333	38 333	5 952	10 752	19 166	(8 415)	-44%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	97 067	41 209	41 209	5 875	24 392	20 604	3 788	18%	41 209
<b>Total Expenditure</b>	<b>207 185</b>	<b>164 908</b>	<b>164 908</b>	<b>18 063</b>	<b>74 697</b>	<b>82 454</b>	<b>(7 757)</b>	<b>-9%</b>	<b>164 908</b>
<b>Surplus/(Deficit)</b>	<b>(50 866)</b>	<b>(3 453)</b>	<b>(3 453)</b>	<b>11 073</b>	<b>19 873</b>	<b>(1 726)</b>	<b>21 599</b>	<b>-1251%</b>	<b>(3 453)</b>
Transfers and subsidies - capital (monetary allocations)	50 290	42 258	42 258	8 610	53 673	21 129	32 544	154%	42 258
Transfers and subsidies - capital (in-kind)	4 894	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>279%</b>	<b>38 805</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>279%</b>	<b>38 805</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>14 668</b>	<b>38 255</b>	<b>21 129</b>	<b>17 126</b>	<b>81%</b>	<b>42 258</b>
Capital transfers recognised	51 549	42 258	42 258	14 668	38 255	21 129	17 126	81%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>14 668</b>	<b>38 255</b>	<b>21 129</b>	<b>17 126</b>	<b>81%</b>	<b>42 258</b>
<b>Financial position</b>									
Total current assets	47 495	158 919	158 919	-	72 795	-	-	-	158 919
Total non current assets	480 911	395 757	395 757	-	507 479	-	-	-	395 757
Total current liabilities	309 212	383 573	383 573	-	345 077	-	-	-	383 573
Total non current liabilities	7 640	8 079	8 079	-	7 640	-	-	-	8 079
Community wealth/Equity	210 698	163 025	163 025	-	227 557	-	-	-	163 025
<b>Cash flows</b>									
Net cash from (used) operating	68 866	27 912	27 912	18 128	74 497	13 956	(60 541)	-434%	314 401
Net cash from (used) investing	(51 374)	(42 258)	(42 258)	(14 668)	(38 255)	(21 129)	17 126	-81%	(42 258)
Net cash from (used) financing	(14)	325	325	4	26	162	136	84%	325
<b>Cash/cash equivalents at the month/year end</b>	<b>18 211</b>	<b>(13 952)</b>	<b>(13 952)</b>	<b>18 694</b>	<b>37 373</b>	<b>(6 941)</b>	<b>(44 314)</b>	<b>638%</b>	<b>273 572</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5 913	6 061	5 515	5 329	5 165	5 055	28 027	392 667	453 731
<b>Creditors Age Analysis</b>									
Total Creditors	10 400	13 220	13 588	13 338	11 843	57 694	55 113	94 329	269 525

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) - M06 December

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									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>96 186</b>	<b>91 756</b>	<b>91 756</b>	<b>24 153</b>	<b>63 153</b>	<b>45 878</b>	17 275	38%	<b>91 756</b>
Executive and council		65 798	66 243	66 243	22 226	49 621	33 122	16 500	50%	66 243
Finance and administration		30 388	25 513	25 513	1 927	13 532	12 757	776	6%	25 513
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>1 982</b>	<b>2 206</b>	<b>2 206</b>	<b>18</b>	<b>859</b>	<b>1 103</b>	(244)	-22%	<b>2 206</b>
Community and social services		1 290	1 321	1 321	-	621	661	(40)	-6%	1 321
Sport and recreation		43	-	-	-	7	-	7	#DIV/0!	-
Public safety		649	884	884	18	231	442	(211)	-48%	884
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>176</b>	<b>450</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>225</b>	(225)	-100%	<b>450</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		176	450	450	-	-	225	(225)	-100%	450
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>113 159</b>	<b>109 302</b>	<b>109 302</b>	<b>13 575</b>	<b>84 231</b>	<b>54 651</b>	<b>29 580</b>	54%	<b>109 302</b>
Energy sources		19 481	21 682	21 682	1 569	9 744	10 841	(1 097)	-10%	21 682
Water management		48 508	35 805	35 805	9 617	44 412	17 902	26 509	148%	35 805
Waste water management		34 601	40 008	40 008	1 398	24 207	20 004	4 203	21%	40 008
Waste management		10 569	11 807	11 807	991	5 868	5 904	(35)	-1%	11 807
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>211 503</b>	<b>203 713</b>	<b>203 713</b>	<b>37 746</b>	<b>148 242</b>	<b>101 857</b>	<b>46 386</b>	<b>46%</b>	<b>203 713</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>63 000</b>	<b>65 048</b>	<b>65 048</b>	<b>7 960</b>	<b>35 432</b>	<b>32 524</b>	2 909	9%	<b>65 302</b>
Executive and council		14 076	13 862	14 032	1 113	6 737	7 016	(279)	-4%	14 330
Finance and administration		48 924	51 185	51 015	6 846	28 695	25 508	3 188	12%	50 972
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>13 739</b>	<b>14 527</b>	<b>14 527</b>	<b>961</b>	<b>6 342</b>	<b>7 263</b>	(921)	-13%	<b>14 655</b>
Community and social services		2 407	2 958	2 958	176	1 210	1 479	(269)	-18%	2 958
Sport and recreation		2 913	4 845	4 845	240	1 620	2 423	(802)	-33%	4 855
Public safety		4 156	3 463	3 463	280	1 845	1 731	114	7%	3 581
Housing		4 263	3 261	3 261	264	1 667	1 631	36	2%	3 261
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>9 889</b>	<b>8 322</b>	<b>8 322</b>	<b>497</b>	<b>3 561</b>	<b>4 161</b>	(600)	-14%	<b>8 322</b>
Planning and development		5 539	5 951	5 951	358	2 454	2 976	(522)	-18%	5 951
Road transport		4 351	2 371	2 371	140	1 108	1 186	(78)	-7%	2 371
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>121 058</b>	<b>77 011</b>	<b>77 011</b>	<b>8 646</b>	<b>29 361</b>	<b>38 505</b>	<b>(9 145)</b>	-24%	<b>76 629</b>
Energy sources		55 000	39 251	39 251	6 158	13 526	19 625	(6 099)	-31%	38 893
Water management		37 150	18 282	18 282	1 088	6 926	9 141	(2 215)	-24%	18 271
Waste water management		19 274	15 818	15 818	1 187	7 582	7 909	(327)	-4%	15 817
Waste management		9 634	3 660	3 660	213	1 327	1 830	(503)	-27%	3 648
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>207 686</b>	<b>164 908</b>	<b>164 908</b>	<b>18 063</b>	<b>74 697</b>	<b>82 454</b>	<b>(7 757)</b>	<b>-9%</b>	<b>164 908</b>
<b>Surplus/ (Deficit) for the year</b>		<b>3 817</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>2,7904769</b>	<b>38 805</b>

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) - M06 December**

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 01 - Executive & Council	1	65 798	66 243	66 243	22 226	49 621	33 122	16 500	49,8%	66 243
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		175	-	-	-	17	-	17	#DIV/0!	-
Vote 04 - Financial Services		30 213	25 513	25 513	1 927	13 515	12 757	759	5,9%	25 513
Vote 05 - Municipal Infrastructure		113 335	109 752	109 752	13 575	84 231	54 876	29 355	53,5%	109 752
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		1 982	-	-	18	793	-	793	#DIV/0!	-
Vote 08 - Sports, Arts, Parks, Culture		-	2 206	2 206	-	66	1 103	(1 037)	-94,0%	2 206
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluf Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>211 503</b>	<b>203 713</b>	<b>203 713</b>	<b>37 746</b>	<b>148 242</b>	<b>101 857</b>	<b>46 386</b>	<b>45,5%</b>	<b>203 713</b>
<b>Expenditure by Vote</b>										
Vote 01 - Executive & Council	1	12 761	11 703	11 873	1 056	6 313	5 936	377	6,3%	11 873
Vote 02 - Office Of The Municipal Manager		920	2 159	2 159	58	424	1 080	(656)	-60,7%	2 159
Vote 03 - Corporate Services		15 141	17 241	17 241	1 310	9 040	8 620	420	4,9%	17 241
Vote 04 - Financial Services		33 854	33 945	33 775	5 537	19 655	16 887	2 768	16,4%	33 775
Vote 05 - Municipal Infrastructure		128 799	82 382	82 382	8 923	31 467	41 191	(9 724)	-23,6%	82 382
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		8 784	587	587	682	4 570	294	4 277	1457,0%	587
Vote 08 - Sports, Arts, Parks, Culture		-	10 679	10 679	14	105	5 339	(5 234)	-98,0%	10 679
Vote 09 - Planning & Development		6 926	6 213	6 213	484	3 122	3 106	16	0,5%	6 213
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluf Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>207 185</b>	<b>164 908</b>	<b>164 908</b>	<b>18 063</b>	<b>74 697</b>	<b>82 454</b>	<b>(7 757)</b>	<b>-9,4%</b>	<b>164 908</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>279,0%</b>	<b>38 805</b>

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

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

### Expenditure by Vote or Department

The narrations below indicate how individual departments have performed in relation to the expected spending of 50% as at end of December 2024.

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

Executive and Council Administration original budget amounts to R11.7 million. For the month of December 2024, R1.1 million has been spent and the actual year to date amounts to R 6.3 million which reflected positive variance of 6.3% when compared to the projected budget that amounts to R5.9 million.

## **Vote 2 – Municipal Manager**

Municipal Manager original budget amounts to R2.2 million, for the month of December 2024 R 58 thousand has been spent and the actual year to date amounts to R424 thousands. Due unfilled vacant posts in the Municipal Manager office, the municipality has spent 60.7% less than the projected budget that amounts to R1.1 million for the month ending December 2024.

## **Vote 3 – Corporate Services**

Corporate Services original budget amounts to R17.2 million, for the month of December 2024, R1.3 million has been spent and the actual year to date amounts to R9 million which shows that Corporate Services has spent 4.9% more than the projected budget that amounts to R 8.6 million.

## **Vote 4 – Finance Department**

Finance Department original budget amounts to R33.9 million, for the month of December 2024 R5.5 million has been spent and the actual year to date amounts to R19.7 million which shows that Finance Department has spent 16.4% more than the projected budget that amounts to R16.9 million.

## **Vote 5 – Municipal Infrastructure**

Municipal Infrastructure original budget amounts to R82.4 million, for the month of December 2024 R8.9 million has been spent and the actual year to date amounts to R31.5 million which shows that the municipality has spent 23.6% less than the projected budget that amounts to R41.2 million.

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

Public Safety & Transport original budget amounts to R587 thousands, for the month of December R682 thousands has been spent and the actual year to date amounts to R4.6 million. Due to misclassification of salaries that still needs to be fixed by Payroll, the municipality has spent 1457% more than the projected budget of R294 thousands

## **Vote 8 – Sports, Arts and Culture**

Sports, Arts and culture original budget amounts to R10.7 million, for the month of December R14 thousand has been spent and the actual year to date amounts to R 105 thousand which shows that municipality has spent 98% less than the projected budget that amounts to R5.3 million.

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

Planning & Development original budget amounts to R6.2 million, for the month of December R484 thousand has been spent and the actual year to date amounts to R3.1 million which shows that municipality has spent 0.5% more than the projected budget that amounts to R3.1 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) - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		14 600	18 637	18 637	1 440	9 013	9 319	(306)	-3%	18 637
Service charges - Water		3 264	3 663	3 663	401	2 598	1 832	766	42%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	759	4 555	5 682	(1 126)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	566	3 393	3 522	(130)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	773	216	537	386	151	39%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 782	10 218	12 194	(1 976)	-16%	24 389
Interest from Current and Non Current Assets		357	-	-	-	22	-	22	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	2	5	18	1	17	1708%	2
Rental from Fixed Assets		6	3	3	(1)	15	1	13	915%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	18	231	149	82	55%	298
<b>Non-Exchange Revenue</b>										
Property rates		12 916	14 608	14 608	1 135	6 778	7 304	(526)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	293	(293)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	72 942	22 226	53 780	36 471	17 309	47%	72 942
Interest		5 986	7 146	7 146	589	3 412	3 573	(161)	-5%	7 146
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		208	-	-	-	-	-	-	-	-
Gains on disposal of Assets		175	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>156 319</b>	<b>161 455</b>	<b>161 455</b>	<b>29 136</b>	<b>94 570</b>	<b>80 728</b>	<b>13 842</b>	<b>17%</b>	<b>161 455</b>
<b>Expenditure By Type</b>										
Employee related costs		47 180	54 352	54 352	3 675	25 102	27 176	(2 074)	-8%	54 352
Remuneration of councillors		5 257	5 587	5 587	599	2 681	2 794	(112)	-4%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	5 146	7 027	12 500	(5 473)	-44%	25 000
Inventory consumed		10 606	13 333	13 333	805	3 725	6 666	(2 942)	-44%	13 333
Debt impairment		-	17 056	17 056	1 421	8 528	8 528	(0)	0%	17 056
Depreciation and amortisation		18 423	23 541	23 541	1 962	11 770	11 770	0	0%	23 541
Interest		1 958	1 887	1 887	-	-	944	(944)	-100%	1 887
Contracted services		11 680	7 750	9 150	1 582	5 279	3 875	1 404	36%	9 150
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		18 552	15 824	14 424	2 872	10 585	7 912	2 673	34%	14 424
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	289	(289)	-100%	579
<b>Total Expenditure</b>		<b>207 185</b>	<b>164 908</b>	<b>164 908</b>	<b>18 063</b>	<b>74 697</b>	<b>82 454</b>	<b>(7 757)</b>	<b>-9%</b>	<b>164 908</b>
<b>Surplus/(Deficit)</b>		<b>(50 866)</b>	<b>(3 453)</b>	<b>(3 453)</b>	<b>11 073</b>	<b>19 873</b>	<b>(1 726)</b>	<b>21 599</b>	<b>(0)</b>	<b>(3 453)</b>
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	8 610	53 673	21 129	32 544	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>0</b>	<b>38 805</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>0</b>	<b>38 805</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>0</b>	<b>38 805</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>4 318</b>	<b>38 805</b>	<b>38 805</b>	<b>19 682</b>	<b>73 545</b>	<b>19 403</b>	<b>54 143</b>	<b>0</b>	<b>38 805</b>

### Operating Revenue

The summary of the operating revenue reflected in the above table has been extracted from C4 table of the C Schedule attached. During the month of December 2024, the municipality has generated total operating revenue that amounts to R 29.1 million of which R22.2 million from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to R40.8 million and the year-to-date budget amounts to R44.3 million which reflects a negative variance amounts to R3.5 million excluding operational grants, which shows that the municipality has under billed in December 2024

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

### **Property Rates**

The municipality has billed revenue of R1.1 million in December 2024. However, the actual year-to-date revenue amounts to R 6.8 million which is 7% lower than the budgeted revenue of R7.3 million for the period under review. This shortfall can be attributed to objections related to the valuation roll and a low payment rate.

### **Service charges – Electricity.**

Municipality has billed revenue of R 1.4 million from Sales of Electricity. However, the year-to-date revenue amounts to R9 million, which reflected a negative variance of 3% when compared to year-to-date budget that amounts to R9.3 million for the period under review. The variance in Electricity Revenue is immaterial.

### **Service charges – water.**

The municipality billed revenue of R401 thousands from Water Services, meanwhile the year-to-date actual amounts to R2.6 million which is 42% more than the year-to-date budget of R 1.8 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 R759 thousand. The year-to-date actual amounts to R4.6 million, which is 20% less than the year-to-date budget of R 5.7 million for the month. Notably, the collection on this service can be enhanced if the municipality enforces its approved credit control and debt collection policies.

### **Service charges – refuse.**

The municipality generated R566 thousands and actual year to date amounts to R 3.4 million which is 4% less than year to date budget that amounts to R3.5 million during the period under review. The variance is immaterial.

### **Sales of Good and Rendering of Services**

The municipality has generated R216 thousands from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to R537 thousand which resulted the variance of positive 39% when compared to year-to-date budget amounting to R386 thousand.

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

Due to refund made for renting out stadium, municipality has incurred -R940 thousands from Rent from Fixed Assets for the reporting month. The actual year to date amounts to R15.5 thousands which resulted the variance of 915% when compared to year-to-date budget of R1.4 thousands.

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

The municipality has generated revenue amounting to R 1.8 million, with the actual year-to-date revenue amounting to R 10.2 million, which is 16% less than the year-to-date budget of R 12.2 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 R293 thousands for December 2024.

### **Transfers recognised – operational.**

As per DoRa payment schedule, municipality has received Equitable Shares amounting to R21.7 million and 559 thousand from EPWP.

### **Other revenue**

The municipality received R18 thousands from other revenue for this month, the year-to-date actual amounts to R231 thousands which is 82% more than the projected revenue that amounts to R149 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 December 2024, the municipality incurred a total operating expenditure of R18.1 million and the current year-to-date actual shows that the municipality has spent R74.7 million to date, which is 9% less than the projected budget of R82.5 million.

### **Employee related costs**

The municipality incurred R 3.7 million on employee related costs and actual year to date amounts to R25.1 million which reflects a negative variance of 8% that show that the municipality has spent less than the year-to-date budget which amounts to R 27.2 million in the current month. The variance between the projected budget & actual year to date is immaterial.

### **Remuneration of councillors**

Expenditure incurred in relation to councillor's remuneration amounts to R599 thousands and the year-to-date actual amounts to R 2.7 million which reflects a negative variance of 4% when compared to year-to-date budget that amounts to R 2.8 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 R8.5 million which reflects 0% variance when compared to actual year to date budget that amounts R8.5 million, it shows that both year to date actual and year to date budget are inline. This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 2022/23 audited financial statements.

### **Depreciation**

The municipality incurred R 1.9 million which is regarded as non-cash item and actual year to date amounts to R11.8 million which reflects 0% variance when compared to actual year to date budget that amounts to R11.8 million. Journals are being processed based on budgeted Depreciation amount as per 2022/23 Annual Financial Statement.

### **Bulk purchases**

The municipality paid Eskom R5.1 million for the reporting month and the actual year to date amounts to R7 million, which reflected a negative variance amounting to R 5.5 million that is 44% less than projected budget that amounts to R 12.5 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 805 thousand on inventory consumed and the year-to-date expenditure amounts to R3.7 million. This reflects a variance of 44% less than the projected budget of R 6.7 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 R1.6 million and the year-to-date actual amounts to R 5.3 million which reflects positive variance of 36% when compared to the actual year to date budget that amounts to R3.8 million. This variance caused municipality is trying to pay its service providers within 30 days after receiving invoice.

**Other expenditure**

This item has incurred expenditure amounting to R2.9 million and the actual year to dates amounts to R10.6 million which reflected positive 34% variance when compared to the year-to-date budget that amounts to R 7.9 million. It includes items such as remuneration of ward committees, Assets consultants, insurance costs, external audit fees and other municipal running cost.

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

NC093 Magareng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office OfThe Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		51 549	42 258	42 258	14 668	38 255	21 129	17 126	81%	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 - Malul Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	51 549	42 258	42 258	14 668	38 255	21 129	17 126	81%	42 258
<b>Total Capital Expenditure</b>		51 549	42 258	42 258	14 668	38 255	21 129	17 126	81%	42 258
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		51 549	42 258	42 258	14 668	38 255	21 129	17 126	81%	42 258
Energy sources		-	-	-	-	-	-	-	-	-
Water management		34 482	22 258	22 258	11 246	26 985	11 129	15 856	142%	22 258
Waste water management		17 067	20 000	20 000	3 422	11 270	10 000	1 270	13%	20 000
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	51 549	42 258	42 258	14 668	38 255	21 129	17 126	81%	42 258
<b>Funded by:</b>										
National Government		36 794	42 258	42 258	14 668	38 255	21 129	17 126	81%	42 258
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		14 755	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		51 549	42 258	42 258	14 668	38 255	21 129	17 126	81%	42 258
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		51 549	42 258	42 258	14 668	38 255	21 129	17 126	81%	42 258

For the reporting month the municipality has spent R14.7 on capital grants, and the year-to-date actual amounts to R38.3 million which is still 81% above the projected actual budget that amounts to R 21.1 million.



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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		1 104	63 861	63 861	5 398	63 861
Trade and other receivables from exchange transactions		(20 998)	32 176	32 176	(8 156)	32 176
Receivables from non-exchange transactions		1 878	16 277	16 277	9 811	16 277
Current portion of non-current receivables						
Inventory		121	(994)	(994)	15	(994)
VAT		67 344	49 413	49 413	67 687	49 413
Other current assets		(1 953)	(1 814)	(1 814)	(1 961)	(1 814)
<b>Total current assets</b>		<b>47 495</b>	<b>158 919</b>	<b>158 919</b>	<b>72 795</b>	<b>158 919</b>
<b>Non current assets</b>						
Investments						
Investment property		24 867	23 831	23 831	24 867	23 831
Property, plant and equipment		455 660	371 544	371 544	482 228	371 544
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		13	10	10	13	10
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		0	0	0	0	0
Other non-current assets						
<b>Total non current assets</b>		<b>480 911</b>	<b>395 757</b>	<b>395 757</b>	<b>507 479</b>	<b>395 757</b>
<b>TOTAL ASSETS</b>		<b>528 406</b>	<b>554 676</b>	<b>554 676</b>	<b>580 274</b>	<b>554 676</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	0	0	–	0
Consumer deposits		1 330	1 309	1 309	1 356	1 309
Trade and other payables from exchange transactions		273 155	347 263	347 263	249 455	347 263
Trade and other payables from non-exchange transactions		805	3 236	3 236	58 348	3 236
Provision		8 962	7 404	7 404	8 893	7 404
VAT		24 960	24 362	24 362	27 025	24 362
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>309 212</b>	<b>383 573</b>	<b>383 573</b>	<b>345 077</b>	<b>383 573</b>
<b>Non current liabilities</b>						
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		–	–	–	–	–
<b>Total non current liabilities</b>		<b>7 640</b>	<b>8 079</b>	<b>8 079</b>	<b>7 640</b>	<b>8 079</b>
<b>TOTAL LIABILITIES</b>		<b>316 852</b>	<b>391 651</b>	<b>391 651</b>	<b>352 717</b>	<b>391 651</b>
<b>NET ASSETS</b>	2	<b>211 554</b>	<b>163 025</b>	<b>163 025</b>	<b>227 557</b>	<b>163 025</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		210 698	163 025	163 025	227 557	163 025
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>210 698</b>	<b>163 025</b>	<b>163 025</b>	<b>227 557</b>	<b>163 025</b>

### Total Assets

Variations were noted between the budgeted values of assets and the actual recorded at the end of the review period. As at the end of December 2024, the municipality recorded total assets of R580.3 million which includes R 72.8 million and R507.5 million for both current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months, while non-current assets are likely to be converted into cash over a longer-term.

### Trade and other received from exchange transactions/ non-exchange transactions.

As at the end of December 2024, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of R1.7 million, representing about 0% of the total assets. Looking at the annual budgeted trade and other receivables of R48.5 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 December 2024, the municipality recorded R 482.2 million for Property Plant and Equipment, which represents 83% 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 R482.2 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 December 2024. As at the end December 2024, the municipality recorded total liabilities of 352.7 million which entails R345.1 million and R7.6 million for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

The current ratio of the municipal's financial position equals to 0.21, which is current assets divided by current liabilities (72 795/ 345 077). 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 - M06 December

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		6 993	7 742	7 742	313	2 044	3 871	(1 827)	-47%	7 742
Service charges		45 700	21 576	21 576	1 380	10 275	10 788	(513)	-5%	21 576
Other revenue		2 587	7 128	7 128	240	8 883	3 564	5 320	149%	238 939
Transfers and Subsidies - Operational		65 921	72 942	72 942	22 226	53 780	36 471	17 309	47%	72 942
Transfers and Subsidies - Capital		53 439	42 258	42 258	8 610	53 673	21 129	32 544	154%	42 258
Interest		357	-	-	39	240	-	240	#DIV/0!	-
Dividends										
<b>Payments</b>										
Suppliers and employees		(106 131)	(121 846)	(121 846)	(14 680)	(54 399)	(60 923)	(6 524)	11%	(67 169)
Interest		-	(1 887)	(1 887)	-	-	(944)	(944)	100%	(1 887)
Transfers and Subsidies										
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>68 866</b>	<b>27 912</b>	<b>27 912</b>	<b>18 128</b>	<b>74 497</b>	<b>13 956</b>	<b>(60 541)</b>	<b>-434%</b>	<b>314 401</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		175	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments										
<b>Payments</b>										
Capital assets		(51 549)	(42 258)	(42 258)	(14 668)	(38 255)	(21 129)	17 126	-81%	(42 258)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(51 374)</b>	<b>(42 258)</b>	<b>(42 258)</b>	<b>(14 668)</b>	<b>(38 255)</b>	<b>(21 129)</b>	<b>17 126</b>	<b>-81%</b>	<b>(42 258)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(14)	5	5	4	26	3	24	868%	5
<b>Payments</b>										
Repayment of borrowing		-	319	319	-	-	160	160	100%	319
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(14)</b>	<b>325</b>	<b>325</b>	<b>4</b>	<b>26</b>	<b>162</b>	<b>136</b>	<b>84%</b>	<b>325</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>17 478</b>	<b>(14 021)</b>	<b>(14 021)</b>	<b>3 464</b>	<b>36 269</b>	<b>(7 011)</b>			<b>272 467</b>
Cash/cash equivalents at beginning:		734	69	69	15 229	1 104	69			1 104
Cash/cash equivalents at month/year end:		18 211	(13 952)	(13 952)	18 694	37 373	(6 941)			273 572

Table C7 presents details pertaining to cash flow performance. As at end of December 2024, the net cash inflow from operating activities amounts to R18.1 million, whilst the net cash outflow from investing activities amounts to -R 14.7 million that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts R 4 thousand. The cash and cash equivalent held for December 2024 amounts to R18.7 million and the net effect of the above cash flows is cash outflow movement of R 3.5 million.

## PART 2: SUPPORTING DOCUMENTATION

### 6. Debtors' Analysis

The outstanding debtors as of 31 December 2024 amounts to R 453.7 million which shows increase of R5.2 million in debtors' book when compared to November 2024 outstanding debtors which amounted to R448.6 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R415.3 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 13% when compared to average collection rate which amounts to 22% from the previous month. The effective implementation of the debt collection and credit control is critically essential to ensure the sustainability of the municipality; this figure is due to old debts. The Municipality needs to work harder on collecting old debts.

**NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December**

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	426	740	391	382	363	358	1 947	68 657	73 264	71 707		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	493	432	316	253	155	116	663	26 856	29 284	28 042		
Receivables from Non-exchange Transactions - Property Rates	1400	1 065	970	965	902	894	849	4 535	51 637	61 818	58 818		
Receivables from Exchange Transactions - Waste Water Management	1500	864	858	855	854	853	851	4 402	62 417	71 954	69 377		
Receivables from Exchange Transactions - Waste Management	1600	638	617	609	608	604	601	3 099	43 163	49 938	48 075		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 365	2 337	2 322	2 285	2 260	2 239	13 154	136 270	163 232	156 209		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	62	107	57	45	36	41	227	3 666	4 241	4 015		
<b>Total By Income Source</b>	<b>2000</b>	<b>5 913</b>	<b>6 061</b>	<b>5 515</b>	<b>5 329</b>	<b>5 165</b>	<b>5 055</b>	<b>28 027</b>	<b>392 667</b>	<b>453 731</b>	<b>436 242</b>	<b>-</b>	<b>-</b>
<b>November Totals</b>		<b>6 259</b>	<b>5 615</b>	<b>5 363</b>	<b>5 200</b>	<b>5 083</b>	<b>4 838</b>	<b>27 827</b>	<b>388 379</b>	<b>448 563</b>	<b>431 327</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	423	414	414	363	346	264	1 182	5 969	9 374	8 124		
Commercial	2300	645	570	386	377	278	271	1 494	22 700	26 722	25 120		
Households	2400	4 811	5 043	4 682	4 556	4 512	4 485	25 160	362 047	415 296	400 760		
Other	2500	34	33	33	33	29	35	190	1 951	2 339	2 238		
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 913</b>	<b>6 061</b>	<b>5 515</b>	<b>5 329</b>	<b>5 165</b>	<b>5 055</b>	<b>28 027</b>	<b>392 667</b>	<b>453 731</b>	<b>436 242</b>	<b>-</b>	<b>-</b>

## 6.1 Top 100 Commercial

ACCOUNT	NAME	30DAYS BAL	60DAYS BA	90 DAYS BA	120 DAYS E	150 DAYS E	180 DAYS E	210 DAYS E	240 DAYS E	270 DAYS PLU	CONSOLIDATED BALANCE
1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	9 788 443,94	9 788 443,94
5002097	DWT DAILY WHEEL AND TYRES (PTY) LTD	-	-	-	-	-	-	-	-	3 352 927,94	3 352 927,94
1015015	S SANRAL	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	2 786 341,30	2 943 441,52
5002103	IMPERIAL SUPERMARKET	-	-	-	-	-	-	-	-	1 012 940,88	1 012 940,88
1015018	LM ERASMUS BOEDERY GRASBULT	6 721,60	6 714,89	6 708,17	6 701,46	6 695,38	6 620,27	6 614,19	6 608,12	867 122,67	927 235,07
1002657	A TERWIN	8 492,64	8 443,92	8 395,21	8 346,48	8 300,38	7 998,84	7 952,77	7 906,65	488 026,54	562 404,79
1011982	WARRENTON SUPER CHICKEN PTY LTD	12 946,32	12 798,39	12 614,19	16 391,14	12 123,48	33 083,38	11 031,79	14 306,29	409 106,39	547 432,30
1200206	GM WESI	-	-	-	-	-	-	-	-	520 259,56	520 259,56
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	421 460,36	437 035,22
1016074	THABAZIBU F TRADING	9 633,56	3 970,94	7 551,18	10 616,39	10 749,08	8 604,32	5 039,62	6 048,46	357 921,32	427 653,45
1015849	CM AVENANT	4 315,20	4 158,26	4 001,32	3 844,37	3 963,35	3 711,36	3 550,79	3 402,98	360 445,45	395 727,45
1012890	LI KGWAPI	7 494,84	7 423,23	7 434,71	7 446,19	7 459,62	7 269,11	7 282,54	7 242,84	301 589,34	368 129,92
1006085	4720103177 TRANSNET FREIGHT RAIL	82 486,63	98 323,70	99 301,00	6 418,00	-	-	-	-	-	351 806,28
1012914	CENTENNIAL TRADING CO 114 PTY LTD	4 455,66	4 432,08	4 408,49	4 421,86	4 399,71	4 231,65	4 209,50	4 187,36	294 247,00	333 472,56
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	288 443,06	302 587,19
5002102	BLACK GINGER 489 PTY LTD	-	-	-	-	-	-	-	-	297 318,98	297 318,98
1007879	GD LANDRY	3 187,60	3 171,95	3 156,33	3 140,70	3 125,81	3 038,19	3 023,26	3 008,37	260 337,68	288 393,12
1002107	HM GELDENHUYS	2 934,37	2 925,50	2 916,62	2 907,75	2 899,29	2 768,30	2 759,88	2 751,42	251 088,40	276 894,77
1014983	ED COETZEE	2 952,41	2 937,83	2 923,26	2 908,68	2 894,79	2 816,78	2 802,95	2 789,05	225 824,11	251 816,84
1000868	KJ HAARHOFF	3 980,50	3 956,70	3 932,89	3 909,09	3 886,39	3 756,32	3 733,65	3 710,96	204 138,77	239 009,58
1006345	THUSANANG MARK	2 475,88	2 464,42	2 452,96	2 441,50	2 430,57	2 365,23	2 354,27	2 343,35	214 740,97	236 556,50
1006273	INJ MOCHANE	3 081,08	3 063,81	3 046,57	3 029,32	3 012,88	2 916,59	2 900,14	2 883,70	194 803,93	221 836,34
1006338	SS & VK KOTE	2 343,87	2 332,86	2 321,86	2 310,86	2 300,37	2 237,43	2 227,00	2 216,52	197 179,21	217 824,85
1006603	E MARAKARELO	2 678,97	2 665,19	2 651,42	2 637,64	2 624,50	2 546,71	2 533,64	2 520,50	192 200,46	215 751,78
1005712	SEEKOEI ( LETAMO TAVERN)	2 295,22	2 284,37	2 273,51	2 262,66	2 252,63	2 152,65	2 142,62	2 132,61	179 427,56	199 529,89
1006090	BURNE-A-TOWEL PTY LTD	2 115,55	2 105,89	2 096,23	2 086,57	2 077,67	1 985,04	1 976,15	1 967,27	180 664,96	199 200,54
1000192	JF DE BEER	3 344,35	3 323,99	3 303,63	3 283,27	3 263,86	3 155,02	3 135,57	3 116,16	167 645,03	196 935,59
1002433	JC HUMAN	2 597,02	2 582,54	2 568,07	2 553,60	2 540,11	2 421,77	2 408,26	2 394,78	164 422,52	187 100,16
1006441	TMS PADISHO	1 958,67	1 949,51	1 940,36	1 931,22	1 922,49	1 869,48	1 860,77	1 852,05	164 362,27	181 614,64
1001953	J ABRAHIM	3 113,70	3 054,43	2 995,14	2 935,87	2 877,48	2 734,43	2 676,01	2 617,62	151 071,48	177 208,92
1005496	R RETSWELELE FUNERALS	2 812,38	2 796,46	2 780,53	2 764,62	2 749,57	2 645,14	2 630,12	2 615,06	150 720,42	175 342,61
1003418	KOMARIN KAFEE (OLIPHANT GGO)	2 361,37	2 348,19	2 335,00	2 321,81	2 309,24	2 238,66	2 226,15	2 213,57	150 483,30	171 211,85
1011696	M MANAGER	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	161 932,44	166 977,21
1011977	BLACK GINGER 489 PTY LTD	11 091,67	10 987,56	10 883,44	10 779,33	10 680,08	10 123,33	10 024,08	9 924,83	69 344,58	165 034,68
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	3 237,70	3 216,52	3 195,34	3 174,16	3 153,97	3 038,90	3 018,76	2 998,56	132 624,06	160 916,85
1002953	B EN M STOOR	2 124,74	2 113,88	2 103,03	2 092,18	2 604,34	2 111,23	2 569,35	2 278,92	138 468,36	158 601,61
1002071	A WELDECHERKOS(DANIELS)	31 409,42	1 102,88	1 098,74	1 094,60	1 090,66	1 065,78	1 061,83	1 057,89	117 412,88	158 582,63
1002438	JC HUMAN	-	-	-	-	-	-	-	-	157 487,29	157 487,29
1009234	AP MATSHA	1 666,62	1 658,73	1 650,85	1 642,98	1 635,48	1 589,26	1 581,78	1 574,27	141 289,30	155 963,77
1003420	O OLIPHANT (MADISO SENTRA)	2 030,30	1 913,87	1 889,30	1 864,74	1 854,72	1 900,32	1 877,90	1 855,46	127 928,16	145 022,93
1002314	PAV BURGER	5 041,02	5 037,63	5 100,05	5 058,40	5 018,70	4 927,36	4 887,66	4 847,96	99 794,91	144 796,36
1009433	MW SEEKOEI	1 458,54	1 452,39	1 446,25	1 440,11	1 434,25	1 397,35	1 391,49	1 385,64	130 108,39	142 979,09
1200221	WARRENTON SLAGHUIS	-	-	-	-	-	1 354,46	1 342,97	1 351,59	130 336,02	134 385,04
1002316	SPAR BAKKERY	19 564,22	-	-	-	-	-	-	-	-	127 215,15
1001892	PAV BURGER	2 535,06	2 514,24	2 493,42	2 472,59	2 452,74	2 341,39	2 321,54	2 301,69	97 712,83	119 701,38
1004131	CE COETZEE	1 308,42	1 302,18	1 295,93	1 289,68	1 283,73	1 250,26	1 244,37	1 238,41	104 488,74	116 016,39
1003152	PJ MALAN	1 132,04	1 126,95	1 121,86	1 116,77	1 111,91	1 084,73	1 079,84	1 074,99	105 362,27	115 348,49
1007135	TF DLAMINI (PROK)	1 225,42	1 219,27	1 213,13	1 206,99	1 201,13	1 164,23	1 158,37	1 152,51	103 747,50	114 520,11
1012635	N LE ROUX	1 083,74	1 079,61	1 075,47	1 071,33	1 067,38	1 042,51	1 038,56	1 034,62	104 017,83	113 598,93

ACCOUNT	NAME	30DAYS BAL	60DAYS BA	90 DAYS BA	120 DAYS E	150 DAYS E	180 DAYS E	210 DAYS E	240 DAYS E	270 DAYS PLU	CONSOLIDATED BALANCE
1001897	BS KGOSIJANG	1 362,81	1 356,09	1 349,38	1 342,67	1 336,59	1 261,47	1 255,40	1 249,32	101 614,81	113 498,06
1009073	M LESABE	1 602,14	1 593,35	1 584,56	1 575,77	1 567,39	1 520,34	1 512,00	1 503,61	98 786,91	112 857,00
1007092	NS DIKGETSI	1 863,15	1 852,16	1 841,15	1 830,15	1 819,67	1 756,72	1 746,29	1 735,81	93 564,70	109 883,96
1006327	J CINDI	2 899,32	2 870,66	2 841,98	2 813,33	2 785,65	2 660,88	2 633,18	2 605,52	83 866,77	108 897,78
1012847	M BARGICHO	1 938,50	1 926,73	1 914,95	1 903,19	1 891,95	1 826,18	1 815,02	1 803,79	91 693,60	108 664,19
1006334	DP MANOPOLE	1 474,57	1 466,47	1 458,37	1 450,28	1 442,56	1 399,27	1 391,53	1 383,81	95 390,05	108 339,58
1016934	REA AGA TAUNG	87 050,17	-	-	-	-	-	-	-	-	103 496,56
1006863	R SPAGEN	924,56	921,08	917,61	914,14	910,83	889,97	886,66	883,35	94 168,66	102 344,89
1002218	MJ MAIJANE& H/A KGATELOPELE	1 269,19	1 262,72	1 256,24	1 249,76	1 243,58	1 208,98	1 202,76	1 196,59	91 132,44	102 297,93
1003187	VILJOEN	1 478,13	1 469,80	1 461,47	1 453,14	1 445,20	1 400,66	1 392,72	1 384,78	89 081,39	102 053,74
1006078	ILIFU TRADING 240C C	738,26	735,58	732,91	730,24	727,70	711,65	709,10	706,56	95 081,68	101 614,61
1009392	SON JOHN'S REVELATION CHURCH OF SA	1 540,23	1 532,22	1 524,23	1 516,23	1 507,74	1 456,91	1 448,40	1 440,83	87 268,45	100 783,46
1001950	AH EBRAHIM	3 278,30	3 252,18	3 226,06	3 199,94	3 175,04	3 032,65	3 007,72	2 982,82	70 407,17	98 866,30
1008300	M (INDIER SHOP) ABDUL	898,64	895,16	891,69	888,22	884,91	864,05	860,74	857,43	87 456,13	95 399,08
1006862	UNCLE SAM'S STORE (PROK)	828,71	826,04	823,37	820,70	818,15	802,10	799,56	797,01	87 114,79	94 461,81
1003696	TRANSNET LTD	995,38	990,89	986,39	981,90	982,26	957,37	957,77	953,48	85 308,01	94 113,33
1200313	CM AVENANT	-	-	-	-	-	-	-	-	93 401,23	93 401,23
1002167	V VAN DEN BERG	1 801,25	1 790,40	1 779,53	1 768,68	1 758,66	1 658,67	1 648,65	1 638,63	76 744,24	92 400,82
1003504	TRANSNET LTD	1 004,48	999,87	995,26	990,65	986,24	960,81	956,38	951,98	82 724,54	91 579,31
1008299	S AHMED	1 165,71	1 159,56	1 153,42	1 147,28	1 141,42	1 104,52	1 098,66	1 092,80	79 781,96	90 017,18
1004591	TRANSNET LTD	978,30	973,81	969,31	964,81	960,53	935,64	931,39	927,10	79 764,51	88 388,20
1008297	LP MOKITIMI	943,09	938,70	934,30	929,91	925,71	902,18	898,01	893,82	79 892,95	88 206,16
1016497	JJ BURGER	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	82 371,61	86 812,48
1012602	HM ALI	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	83 103,91	86 259,22
1004584	TRANSNET PROPERTY VAT 4720103177	947,08	942,70	938,32	933,94	929,75	905,56	901,35	897,18	76 475,83	84 823,18
1016262	BIGS ENGINEERING AND SUPPLY	1 658,15	1 298,36	1 290,09	1 407,28	6 124,67	1 151,52	1 728,05	1 998,07	64 708,38	82 812,84
1015901	ARE SEMELELENG CO-OPERATIVE LTD	796,30	792,16	788,02	783,88	779,94	755,06	751,11	747,17	75 422,04	82 713,91
1002220	VAN ZYL (TCT SPARES) HK	1 003,36	999,23	995,09	990,95	987,00	962,13	958,18	954,23	72 985,74	81 843,41
1015924	BV SOKUPHA	1 723,29	1 712,44	1 701,57	1 690,72	1 680,70	1 624,68	1 610,91	1 597,15	66 723,07	81 798,67
1004167	TRANSNET PROPERTY VAT 4720103177	1 489,06	1 479,67	1 470,29	1 460,91	1 452,28	1 361,11	1 352,50	1 343,87	67 022,65	79 930,78
1016086	V VAN DEN BERG	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	76 516,60	79 888,90
1015126	NEOTEL(4800224455)	4 483,54	4 095,21	3 351,64	3 881,21	3 497,45	3 738,74	3 002,41	3 047,02	46 070,57	79 399,40
1001899	A STAR CAFE	-	-	-	-	-	-	-	-	79 024,95	79 024,95
1010024	KOPANO BAKERY	680,23	677,56	674,89	672,22	669,67	653,63	651,08	648,54	72 811,03	78 821,75
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	1 749,24	1 738,39	1 727,53	1 716,68	1 619,10	10 991,31	1 893,26	2 168,47	53 153,30	78 517,38
1001930	PAV BURGER	1 303,29	1 303,29	1 320,41	1 311,85	1 303,69	1 311,02	1 302,88	1 294,72	66 171,77	77 934,77
1013049	T VERMEULEN	1 506,06	1 496,34	1 486,63	1 476,91	1 467,65	1 415,68	1 406,42	1 397,16	63 560,70	76 729,33
1001878	VLEIS PALEIS	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	72 458,59	75 322,48
1016243	BONANE ENTERPRIZES (PROK)	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	72 176,26	75 281,62
1001891	HUA HUA RON INV (PTY LTD)_ CLOTHING SHOP	888,23	884,09	879,95	875,81	871,86	846,99	843,04	839,09	66 900,28	74 721,71
1002435	H KATHRADA	1 603,40	1 592,69	1 586,64	1 580,58	1 575,35	1 482,27	1 472,35	1 464,34	58 814,39	72 781,48
1002315	SPAR WARRENTON	25 322,42	-	-	-	-	-	-	-	-	72 403,33
1011567	JT MAKAME	1 406,86	1 392,78	1 378,72	1 364,66	1 351,00	1 294,13	1 280,47	1 266,80	59 960,46	72 111,34
1004484	TRANSNET LTD	895,07	890,67	886,26	881,86	877,79	837,82	833,78	829,71	63 122,34	70 954,78
1200229	J CINDI	-	-	-	-	-	-	-	-	70 596,83	70 596,83
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	288,73	288,73	288,73	288,73	288,73	288,73	288,73	288,73	67 477,66	70 076,23
1003099	D RANDALL	1 668,82	1 670,23	1 658,23	1 646,22	1 634,77	1 567,87	1 556,39	1 544,94	55 345,21	69 973,51
1006333	EXTRA JABULA STORE (PROK)EG	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	65 843,91	68 197,50
1003068	D BOTHA	2 577,89	2 741,86	2 721,06	2 891,82	2 872,31	2 719,09	2 699,61	2 680,10	41 954,63	66 457,06
1004485	TRANSNET LTD	659,93	657,10	654,27	651,43	648,73	633,55	630,88	628,18	59 921,67	65 748,50
1006331	BONANE ENTERPRIZES (PROK)	1 146,92	1 139,51	1 132,11	1 124,71	1 117,65	1 078,02	1 071,00	1 063,95	55 204,81	65 233,00

## 6.2 Top 100 households

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1200112	MAGELEVENDZE INV CC	0	0	0	0	0	0	0	0	916565,09	916565,09
1006041	SS KOTE	4803,69	4795,78	4787,85	4779,94	4817,42	4735,1	4727,87	4720,64	750646,32	793626,22
1000719	MM MOLOI	4712,15	4706,66	4701,17	4695,67	4692,09	4485,89	4482,34	4478,76	679998,62	721670,99
5002134	W J HEWITT	0	0	0	0	0	0	0	0	587661,54	587661,54
1012096	IMC EASBY	10508,68	10436,52	10364,35	10292,19	10223,35	9841,97	9773,17	9704,33	396912,27	488637,67
1003573	D.C DYKER	3481,2	3476,85	3472,51	3468,16	3464,13	3424,51	3420,5	3416,47	449502,44	480612,32
1001684	MOTSHELE	2890,42	2890,7	2886,36	2882,01	2877,98	2838,36	2830	3295,86	451821,17	478107,64
1003911	MJ MALGAS	3465,92	3982,41	3252,21	7877,28	3205,7	7427,36	5460,51	9558,19	413811,29	461480,77
1012160	MATOPi GAME ENTERPRISES TRUST	9931,18	9864,08	9796,99	9729,89	9665,93	9307,1	9243,18	9179,22	374612,66	461328,5
1004132	D GEORGE	2361,24	2357,1	2352,95	2359,93	2355,99	2331,11	2327,16	2323,22	426967,71	448101,79
1006176	A TSWELELOPELE COMMUNITY CR(VER	2463,95	2460,21	2456,47	2452,72	2449,16	2426,71	2423,15	2419,58	412895,7	434915,33
1200511	OK THETHE	0	0	0	0	0	0	0	0	429298,2	429298,2
1002654	MAGELEVENDZE INV CC	6185,4	6160,44	6122,38	6107,72	6109,03	5875,37	5856,32	5850,1	362168,7	416652,36
1001698	GR MARTIN	2451,25	2450,38	2444,89	2439,39	2434,15	2403,59	2398,39	2393,15	389145,06	411017
1004530	KM MLOATO	2869,94	2865,03	2860,11	2855,19	2850,51	2823,1	2818,38	2813,7	381660,26	407291,08
1014723	HC CLOETE	8584,42	8526,58	8468,74	8410,9	8355,76	8046,49	7991,31	7936,17	326524,04	401486,67
1015035	G OLIPHANT	2160,73	2160,73	2160,73	2160,73	2160,73	2160,73	2160,73	2160,73	366160,42	385606,99
1003775	LI VAN DER WESTHUIZEN	6793,55	2623,17	6834,65	2373,03	2341,57	5496,13	3163,33	6963,63	336066,34	376273,25
1015802	AJ JORDAAN	7569,71	7518,81	7467,91	7417,01	7368,49	7096,33	7047,77	6999,25	290065,79	356171,68
5002216	GS GADIPEDI	0	0	0	0	0	0	0	0	354508	354508
1015157	A MMITSHANE	289324,38	558,25	556,52	554,79	553,13	542,71	541,05	539,39	59639,88	353371,83
1002046	I GOLODA	13451,28	3990,91	3252,85	2951,37	2984,01	3355,37	3005,35	2961,23	303998,39	347955,14
1001202	E SWANEPOEL	2574,56	2568,13	2561,71	2564,56	2567,7	2541,45	2535,36	2538,53	311464,66	334497,63
1016194	A TURNER	1655,24	1655,24	1655,24	1655,24	1655,24	1655,24	1655,24	1655,24	312678,7	327575,86
1008542	J MTHEMBU	0	0	0	0	0	0	0	0	320531,56	320531,56
1008607	JM KGOROYABOGO	2362,71	2358,97	2355,24	2351,5	2347,93	2325,48	2321,91	2318,34	299397,3	320505,84
1001551	JM GRASS	3602,21	3015,01	2622,21	3477,89	2885,39	3165,28	2493,5	2727,03	290012,4	316777,15
1004603	I CARELSA	2382,02	2776,72	2638,55	2743,86	2690,86	2896,29	658,01	988,32	289784,6	311992,01
1012870	S MAHLAOLA	1910,37	1908,63	1922,88	1921,15	1919,49	1909,06	1907,41	1905,75	294440,83	311657,67
1200523	BG MOKWA	0	0	0	0	0	0	0	0	299289,75	299289,75
1007654	MG KGOSIENG	1956,78	1952,7	1948,62	1944,53	1940,63	1916,27	1912,43	1908,53	280820,72	298262,09
1004103	K.C MOJANAGA	1285,77	1285,77	1285,77	1285,77	1285,77	1285,77	1285,77	1285,77	284971,39	296543,32
1007589	A JAKWA	1955,77	1951,57	1947,37	1943,17	1939,16	1914,24	1910,23	1906,22	278269,95	295697,66
1011931	IVANCO INV PTY LTD	4785,93	4757,93	4729,94	4701,94	4675,23	4527,23	4500,56	4473,85	252127,79	294094,33
1006503	MONTSHABATHO (PROK) OJ	1468,96	1468,35	1467,74	1467,13	1466,54	1463,24	1462,68	1462,1	275336,85	288533,17
1007806	GS MOTLHALE	2020,54	2016,51	2012,49	2008,47	2004,63	1980,6	1976,79	1972,95	259982,36	277999,92
1015052	JTF LEEUW	5141,7	3882,8	3594,76	7523,72	3754,23	5465,95	4435,59	6377,81	234428,35	277651,87
1001833	J DIBAKWANE	2094,08	2089,51	2084,95	2080,37	2076,01	2050,41	2046,08	2041,73	257474,16	276135,96
1011958	PE VAN ROOYEN	5520,8	5483,27	5445,75	5408,22	5372,43	5174,09	5138,33	5102,53	223347,33	271551,07
1016323	M COETZEE	1814,9	1814,9	1814,9	1814,9	1814,9	1814,9	1814,9	1814,9	250050,27	266384,37
1006379	TM MARUMO	1273,9	1273,49	1273,09	1272,68	1272,3	1270,16	1269,75	1269,36	249156,31	260605,34
5002161	KS MOSES	0	0	0	0	0	0	0	0	258165,11	258165,11
1006262	D MEDUPE	1885,85	1881,82	1877,78	1873,77	1869,93	1845,9	1842,09	1838,25	239193,1	255998,4
1003761	FM PETERSEN	2898,65	2756,46	2920,37	2634,55	2804,08	2788,13	2728,06	2615,72	229711,19	254529,34
1006254	SD MOCHANE	2033,18	2026,02	2018,88	2011,73	2004,91	1964,23	1957,39	1950,56	228291,05	246298,28
1008906	GC KOBOEKOE	1800,19	1796,46	1792,72	1788,98	1785,42	1762,96	1759,4	1755,83	223746,31	239792,21
1015056	MH HUNT	3024,33	3035,65	3909,87	3316,83	3215,58	3112,03	3096,58	3081,11	210243,43	239043,25
1003898	D.J RAPOO	1186,12	1184,37	1182,64	1180,91	1179,25	1168,83	1167,17	1180,89	227559,36	238177,39

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1009184	NM MAHAPA	1796,44	1792,4	1788,38	1784,35	1780,52	1756,48	1752,67	1748,83	221292,16	237292,7
5002158	G NEL	0	0	0	0	0	0	0	0	236893,63	236893,63
5002159	O P ELIAS	0	0	0	0	0	0	0	0	235365,87	235365,87
1200368	LP SAKU	0	0	0	0	0	0	0	0	230650,92	230650,92
1009668	MJ MATLE	1705,18	1702,76	1700,33	1697,9	1695,58	1681,45	1679,13	1676,8	212616,78	227863,53
1000886	ML VAN WYK	1522,19	1520,46	1518,72	1516,98	1515,33	1504,9	184,11	185,19	216214,01	227205,82
1005708	AAP VAN WYK	1928,03	1923,68	1919,34	1915	1910,97	1871,35	1867,33	1863,31	207640,13	224771,52
1002959	JA VAN NIEKERK	1349,82	1353,46	1355,51	1353,78	1357,69	1352,84	1356,74	1360,65	211427,85	223614,52
1002678	CAD HEESE	1587,35	1582,31	1577,28	1572,25	1567,46	1540,57	1535,75	1530,95	205450,17	219536,47
1012871	S MAHLAOLA	1739,54	1734,27	1729	1723,74	1718,73	1689,4	1684,42	1695,17	204037,2	219496,27
1007667	SB MOEKETSI	1541,11	1537,02	1532,93	1528,85	1524,96	1500,59	1496,74	1492,85	205397,91	219098,15
1010015	F LOTSHE	1615,85	1613,43	1611,01	1608,56	1606,25	1592,11	1589,8	1587,48	203425,55	217868,33
1001939	PAVD BURGER	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	208440,12	217253,91
1200515	T KHANYEZA	0	0	0	0	0	0	0	0	215894,81	215894,81
1200247	M SETLHODI	0	0	0	0	0	0	0	0	215725,28	215725,28
1002915	EC FOURIE	2123,83	1942,14	7817,71	3769,22	4240,79	5249,26	3030,76	2062,18	166184,38	213276,95
1009487	KG DIPHATSE	1614,26	1610,17	1606,08	1602	1598,11	1573,73	1569,89	1566	198715,92	213074,5
1012787	LTK MOKOROANE	1697,88	1694,13	1690,37	1686,89	1683,31	1654,69	1652,81	1649,38	197745,2	212854,92
1006649	KL SMOUS	1652,44	1647,49	1642,54	1637,59	1632,86	1603,89	1599,19	1594,46	197957,23	212625,1
1009220	N TYIWA	1627,17	1623,07	1619	1614,91	1611,01	1586,65	1582,81	1578,92	196379,43	210854,23
1007365	C KHUPISO	1465,19	1461,45	1457,71	1453,97	1450,41	1427,95	1424,39	1420,82	196433,01	209463,83
1007554	MOCUMI T2086/1997	1517,61	1512,66	1507,71	1502,76	1498,03	1469,04	1464,36	1459,63	195375,28	208829,64
1007749	M RATIKOANE	1517,86	1513,77	1509,7	1505,6	1501,71	1477,34	1473,51	1469,61	194616,44	208107,49
1011661	DL SEETELO	1056,91	1056,37	1055,84	1055,3	1054,79	1051,58	1051,08	1050,57	196526,28	206016,16
1200228	MA PHETLHU	0	0	0	0	0	0	0	0	204289,44	204289,44
1015944	CHS VENTER	4694,41	1803,88	1799,54	1795,18	1791,17	1751,53	1747,53	1743,51	183337,27	202276,59
1002419	M LERATONG CASH & CARRY M	1668,28	1667,81	1674,41	1667,54	1667,48	1638,81	1632,27	1631,79	186814,38	201731,43
1008024	PK MOTSEOKAE	1393,71	1389,68	1385,66	1381,65	1377,8	1353,77	1349,96	1346,11	188195,06	200571,15
1200279	JJ TERBLANCHE	0	0	0	0	0	0	0	0	199676,85	199676,85
1005778	JP VAN STADEN	2115,2	2105,62	2096,05	2086,48	2077,34	2023,62	2014,51	2005,39	180205,11	198854,11
1006811	LM DLAMINI	1526,17	1521,74	1517,32	1512,88	1508,65	1482,48	1478,26	1474,03	184859,02	198411,16
1200340	RM OLIPHANT (PROK)	0	0	0	0	0	0	0	0	196190,3	196190,3
1016608	AJP WILLERS	1175,79	1175,79	1175,79	1175,79	1175,79	1175,79	1175,79	1175,79	184428,29	195010,4
1002734	WF BERGH	893,61	893,61	893,61	893,61	893,61	893,61	893,61	893,61	183963,04	192005,53
1003225	S SMITH	785,27	785,27	785,27	785,27	785,27	785,27	785,27	785,27	184418,96	191486,39
1011983	LJ JANSE VAN VUUREN	3702,89	3678,36	3653,82	3629,29	3605,88	3476,19	3452,82	3429,42	158936,07	191292,17
1006426	MM CINDI	1239,05	1235,31	1231,58	1227,84	1224,27	1201,81	1198,25	1194,68	178524,98	189520,56
1006152	GS NIEUWOUDT	1396,65	1391,32	1386,01	1380,69	1375,74	1499,03	1494,11	1489,16	176097,57	188912,25
1008027	J NDU MILE	1386,84	1382,7	1378,56	1374,41	1370,46	1345,87	1341,89	1337,93	176049,86	188359,51
1200349	IJ WYLBACH	0	0	0	0	0	0	0	0	187609,57	187609,57
1011999	RW ZIEGLER FAMILY TRUST	3983,54	3956,12	3928,69	3901,27	3875,11	3730,24	3704,04	3677,88	152424,79	187192,64
1006736	HO KGADIFETE	1345,33	1341,18	1337,05	1332,89	1328,95	1304,35	1300,37	1296,42	174974,04	186910,05
1008306	M M MOEKETSI	1426,96	1422,87	1418,8	1414,71	1410,81	1386,44	1382,61	1378,71	174076,7	186749,66
1007434	SE MOTSHABI	1277,49	1273,41	1269,33	1265,24	1261,34	1236,98	1233,14	1229,25	175216,31	186544,08
1003689	J KUBOEkAE	1601,62	1596,93	1592,87	1592,18	1592,34	1566,16	1561,67	1557,05	170991,74	185262,87
5002357	SF MOHAMED	0	0	0	0	0	0	0	0	185156,05	185156,05
1006443	MG NNELANG	1421,69	1417,59	1413,51	1409,42	1405,52	1381,16	1377,32	1373,44	172070,28	184695,71
1007443	M IKANENG	1352,8	1348,18	1343,59	1338,98	1334,59	1307,52	1303,09	1298,7	172518,48	184503,34
1003334	TB BODIGELO	1662,91	2722,68	2286,64	1916,39	2015,54	2333,13	3342,71	2105,04	162788,9	183746,91
1012307	PROVINCIAL GOVERNMENT OF NORTHERN CAPE	3129,12	3109,2	3089,28	3069,37	3050,37	2945,12	2926,12	2907,12	155331,01	182705,74
1008972	MM BOPAPIE	1311,27	1307,18	1303,09	1299,01	1295,12	1270,75	1266,9	1263,01	170960,68	182592,36
1007751	ME MOSIENYANE	1407,27	1403,18	1399,1	1395,01	1391,11	1366,74	1362,91	1359,01	168746,16	181241,84



### 6.3 Top 100 Organs of the State

ACCOUNT	NAME	30DAYS BA	60DAYS BA	90 DAYS BAL	120 DAYS E	150 DAYS E	180 DAYS E	210 DAYS E	240 DAYS E	270 DAYS PLU	CONSOLIDATE
1014691	NATIONAL GOVERNMENT OF RSA	93 014,23	92 389,56	91 764,89	91 140,22	90 544,71	87 204,21	86 608,70	86 013,20	3 534 192,07	4 346 510,69
1014741	LAERSKOOL HARTSVALLEI	23 770,30	23 610,66	23 451,03	23 291,39	23 139,20	22 285,52	22 133,33	21 981,15	903 182,45	1 110 774,97
1004764	NATIONAL GOVERNMENT OF RSA	46 824,12	46 361,40	45 898,68	45 435,96	44 994,85	42 520,37	42 079,29	41 638,18	52 952,51	455 992,20
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	286 821,34	301 800,49
1012112	NATIONAL GOVERNMENT OF RSA	4 807,19	4 775,44	4 743,69	4 711,94	4 681,65	4 513,90	4 483,57	4 453,28	210 623,28	252 632,88
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	237 727,61	251 272,79
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	235 441,47	246 824,76
1004763	WARRENTON COMBINED SCHOOL	16 798,54	14 708,41	16 360,59	20 110,53	14 703,12	16 179,40	14 136,92	13 136,81	99 566,29	237 683,84
1000841	PROVINCIAL GOVERNMENT OF THE NC	29 753,21	29 452,45	29 151,68	28 850,91	28 564,19	26 985,87	24 158,92	-	-	226 971,21
1000836	PROVINCIAL GOVERNMENT OF THE NC	42 426,75	41 987,17	41 547,59	41 372,50	16 478,65	-	-	-	-	226 678,99
1006529	TLHATLOGANG PRIM SCHOOL/	5 110,23	5 075,32	5 040,41	5 005,50	4 972,22	4 762,31	4 729,03	4 695,75	146 249,04	190 784,95
1000839	HOERSKOOL	8 372,33	8 306,90	8 241,49	8 176,06	8 114,03	7 685,88	7 623,84	7 561,79	108 552,15	181 072,23
1008271	ROLIHLAHLA PRIMARY SCHOOL	4 221,09	4 192,15	4 163,21	4 134,27	4 138,31	3 964,29	3 936,70	3 943,33	116 164,54	153 107,92
1012802	DEPT WELSYN	35 392,96	31 678,79	26 947,89	14 819,64	-	-	-	-	-	134 914,34
1006107	WARRENTON HOSPITAAL	32 330,74	39 198,30	-	-	-	-	-	-	-	105 118,08
1012418	SJIBBOLET TRUST	1 672,43	1 662,04	1 651,65	1 641,26	1 631,34	1 576,43	1 566,52	1 556,60	84 566,00	99 207,09
1012801	PUBLIC WORKS	1 231,38	1 225,03	1 218,69	1 212,32	1 208,42	1 156,76	1 150,84	1 144,90	77 972,87	88 758,94
1006532	DEPT VAN ONDERWYS	510,39	510,39	510,39	510,39	510,39	510,39	510,39	510,39	80 623,28	85 216,79
1000835	LAERSKOOL WARRENTON	13 139,92	10 034,42	12 743,34	24 721,12	-	-	-	-	-	73 851,52
1012301	DEPARTMENT OF LAND AFFAIRS	1 112,44	1 105,51	1 098,58	1 091,66	1 085,05	1 048,44	1 041,83	1 035,22	57 619,65	67 357,75
1011962	DEPARTMENT OF LAND AFFAIRS	1 103,06	1 096,13	1 089,21	1 082,28	1 075,67	1 039,06	1 032,45	1 025,84	55 301,59	64 955,28
1000842	PROVINCIAL GOVERNMENT OF THE NC	10 074,22	9 970,11	9 866,00	9 798,75	6 328,95	-	-	-	-	56 216,36
1015123	STREEKSVERTEENWOORDIGER	10 924,89	15 055,95	12 888,49	289,09	-	-	-	-	-	51 902,86
1011959	DEPARTMENT OF LAND AFFAIRS	718,14	713,81	709,48	705,15	701,02	678,14	674,01	669,88	39 840,35	46 132,45
1012215	ANMAR TRUST	706,08	701,46	696,84	692,23	687,82	663,38	659,01	654,60	31 938,08	38 110,20
1012270	JH NELSON	792,39	786,91	781,42	775,94	770,71	741,68	736,49	731,26	29 240,08	36 154,75
1000840	HOERSKOOL SPORTVELDE	1 304,31	1 284,18	1 288,98	1 580,24	1 268,99	1 086,13	1 152,20	1 123,22	21 283,03	32 683,71
1012145	REPUBLIEK VAN SUID-AFRIKA	148,07	148,07	148,07	148,07	148,07	148,07	148,07	148,07	27 178,96	28 511,59
1003999	PROVINCIAL GOVERNMENT OF THE NC	629,96	624,87	619,78	614,69	609,84	582,66	577,77	572,92	13 896,53	19 364,07
1003408	NATIONAL GOVERNMENT OF RSA	1 254,15	1 278,69	1 267,38	1 256,06	1 245,28	1 187,88	1 183,95	1 173,17	7 386,40	18 498,42
1002455	STREEKSVERTEENWOORDIGER	2 914,03	4 204,36	5 135,23	2 469,10	-	-	-	-	-	18 436,83
1012159	LAERSKOOL HARTSVALLEI	3 775,29	3 735,96	3 701,75	3 219,98	-	-	-	-	-	18 247,60
1002005	STREEKSVERTEENWOORDIGER	1 202,93	3 135,60	2 601,81	448,09	-	-	-	-	-	13 483,06
1003412	NATIONAL GOVERNMENT OF RSA	1 416,36	1 450,16	1 436,53	1 422,91	1 409,92	1 342,61	665,15	474,57	1 424,23	12 472,42
1006531	WARRENTON PUBLIEKE SKOOL	4 027,13	4 027,13	-	-	-	-	-	-	-	12 118,59
1011964	DEPARTMENT OF LAND AFFAIRS	164,43	163,42	162,41	161,40	160,44	155,08	154,14	153,17	8 680,19	10 120,12
1012251	REPUBLIEK VAN SUID-AFRIKA	57,17	57,17	57,17	57,17	57,17	57,17	57,17	57,17	9 254,35	9 768,88
1001677	PROVINCIAL GOVERNMENT OF THE NC	2 830,75	2 494,59	-	-	-	-	-	-	-	8 182,60
1004790	NATIONAL GOVERNMENT OF RSA	386,34	399,15	395,68	392,21	388,90	370,28	367,03	363,73	4 093,88	7 547,01

ACCOUNT	NAME	30DAYS BA	60DAYS BA	90 DAYS BAL	120 DAYS E	150 DAYS E	180 DAYS E	210 DAYS E	240 DAYS E	270 DAYS PLU	CONSOLIDATE
1001642	NATIONAL GOVERNMENT OF RSA	2 092,84	-	-	-	-	-	-	-	-	6 580,17
1006325	DIE STREEKVERTEENWOORDIGE	-	-	-	-	-	-	-	-	5 837,58	5 837,58
1006860	MOGOMOTSI SEK SCHOOL	-	-	-	-	-	-	-	-	-	4 809,13
1001720	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	2 924,32
1002006	STREEKVERTEENWOORDIGER	576,97	576,95	569,63	2,06	-	-	-	-	-	2 307,86
1001849	PROVINCIAL GOVERNMENT OF THE NC	47,50	47,13	46,76	46,39	46,04	44,05	43,70	43,35	1 638,92	2 051,71
1006530	PUBLIC WORK ROADS	4,57	4,57	4,57	4,57	4,57	4,57	4,57	4,57	1 914,24	1 955,37
1015124	STREEKVERTEENWOORDIGER	573,39	571,69	184,31	-	-	-	-	-	-	1 908,06
1009342	DEPT GESONDHEID PHOLONG KLINIEK	415,94	412,20	408,45	0,01	-	-	-	-	-	1 648,80
1015125	STREEKVERTEENWOORDIGER	571,69	208,18	-	-	-	-	-	-	-	1 353,48
1015122	DIE STREEKVERTEENWOORDIGER	591,34	-	-	-	-	-	-	-	-	1 256,24
1012355	REPUBLIEK VAN SUID-AFRIKA	5,68	5,68	5,68	5,68	5,68	5,68	5,68	5,68	924,61	975,73
1002004	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	696,81
1012113	NATIONAL GOVERNMENT OF RSA	3,02	3,02	3,02	3,02	3,01	3,02	3,00	3,00	505,31	532,44
1012332	REPUBLIEK VAN SUID-AFRIKA	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,95	160,41	168,96
1003428	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	128,05
1012364	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	95,09	99,23
1012365	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	95,09	99,23
1001848	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	54,73
1003427	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	33,81
5002090	WARRENTON HOSPITAAL	-	-	-	-	-	-	-	-	-	-
1012121	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	3,90
1012156	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	2 023,94
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	-	-	-	-	-	-	-	-	-	2 328,02
1000838	BUSLOOTS & SNOEPKAMERS	-	-	-	-	-	-	-	-	-	12 484,13
1012417	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	24 335,04
1012351	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	40 727,45
1015121	PUBLIC WORKS	-	-	-	-	-	-	-	-	-	53 620,43
1012356	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	60 347,91
1012340	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	94 207,95
1012341	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	116 393,91
1012374	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	166 122,07
1012375	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	233 501,15

## 7. Creditors' Analysis

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

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	6 585	7 645	7 820	8 569	7 908	43 199	40 646	-	122 372	
Bulk Water	0200	3 056	3 827	3 560	2 447	2 068	12 406	14 231	92 398	133 993	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	874	841	-	-	1 714	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	1 179	1 708	1 430	287	488	195	1 609	6 896	
Auditor General	0800	759	569	500	891	706	761	41	323	4 550	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>10 400</b>	<b>13 220</b>	<b>13 588</b>	<b>13 338</b>	<b>11 843</b>	<b>57 694</b>	<b>55 113</b>	<b>94 329</b>	<b>269 525</b>	<b>-</b>

As at 31<sup>st</sup> December 2024, creditors ageing analysis had a balance of R269.5million. 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 133 992 956,10
BULK ELECTRICITY	-R 122 372 085,71
AUDITOR GENERAL	-R 4 549 748,05
BUSINESS CONNEXION	-R 2 203 806,60
PENSION FUND	-R 1 714 051,00
COMPENSATION COMM	-R 1 659 067,31
KUNENE MAKOPO RISK SOLUTION	-R 850 167,73
SMEC	-R 481 995,28
MEGA WATER CHEM	-R 447 207,65
DIRECT PRECISION MANAGEMENT287120	-R 438 779,32
<b>TOTAL</b>	<b>-R 268 709 864,75</b>

## 8. Investment portfolio analysis

Below is a table that details the investments as at 31<sup>st</sup> December 2024.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
Magareng Local Municipality														-
Municipality sub-total										-	-	-	-	-
<b>Entities</b>														
ABSA (9380541602)		3 Month	7 Day	YES	FIXED				2024/12/18	4 209	92	(10 100)	12 000	6 201
														-
														-
														-
														-
Entities sub-total										4 209	92	(10 100)	12 000	6 201
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									4 209	92	(10 100)	12 000	6 201

Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an opening balance of R 4.2 million, municipality top up the investment by R12 million and earned interest of R92 thousand. From the total investment, amount of R10.1 million was withdrawn from investment account, as at the end of 31<sup>st</sup> December 2024 the municipality had a closing amount of R6.2 million

## 9. Allocation and grant receipts and expenditure

### NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		39 403	69 243	69 243	22 310	51 455	34 621	16 833	48.6%	35 424
Equitable Share		34 989	65 001	65 001	21 667	48 751	32 501	16 251	50.0%	31 182
Expanded Public Works Programme Integrated Grant		1 730	1 242	1 242	82	552	621	(69)	-11.0%	1 242
Local Government Financial Management Grant		2 684	3 000	3 000	561	2 151	1 500	651	43.4%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		890	2 500	2 500	830	1 277	1 250	27	2.2%	2 500
FBDM(Operational)		890	2 500	2 500	830	1 277	1 250	27	2.2%	2 500
Other grant providers:		1 253	1 228	1 228	86	600	614	(14)	-2.3%	1 228
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		1 253	-	-	86	600	-	600	-	-
Northern Cape Arts and Cultural		-	1 228	1 228	-	-	614	(614)	-100.0%	1 228
<b>Total operating expenditure of Transfers and Grants:</b>		<b>41 545</b>	<b>72 971</b>	<b>72 971</b>	<b>23 226</b>	<b>53 332</b>	<b>36 485</b>	<b>16 846</b>	<b>46.2%</b>	<b>39 152</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		36 794	42 258	42 258	14 668	38 255	21 129	17 126	81.1%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		827	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		18 900	22 258	22 258	11 246	26 985	11 129	15 856	142.5%	22 258
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		17 067	20 000	20 000	3 422	11 270	10 000	1 270	12.7%	20 000
<b>Total capital expenditure of Transfers and Grants</b>		<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>14 668</b>	<b>38 255</b>	<b>21 129</b>	<b>17 126</b>	<b>81.1%</b>	<b>42 258</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>93 094</b>	<b>115 229</b>	<b>115 229</b>	<b>37 894</b>	<b>91 586</b>	<b>57 614</b>	<b>33 972</b>	<b>59.0%</b>	<b>81 410</b>

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

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

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentals	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>						
<b>Operational</b>						
Equitable Share	65 001 000.00	48 751 000.00	48 751 000.00	48 751 000.00	16 250 000.00	75%
Expanded Public Works Programme Integrated Grant	1 242 000.00	870 000.00	552 398.92	552 398.92	689 601.08	44%
Local Government Financial Management Grant	3 000 000.00	3 000 000.00	2 151 183.69	2 434 673.06	565 326.94	81%
FBDM (Operational)	2 500 000.00	542 492.94	1 127 639.80	1 296 785.77	1 203 214.23	52%
Education Training and Development Practices SETA	-	16 979.39	-	-	-	-100%
Northern Cape Arts and Cultural	1 199 000.00	599 500.00	599 685.51	599 685.51	599 314.49	50%
<b>Sub-Total</b>	<b>72 942 000.00</b>	<b>53 779 972.33</b>	<b>53 181 907.92</b>	<b>53 634 543.26</b>	<b>19 760 092.08</b>	<b>74%</b>
<b>Capital</b>						
Municipal Infrastructure Grant	22 258 000.00	18 258 000.00	26 984 535.72	34 399 767.45	- 12 141 767.45	155%
Water Services Infrastructure Grant	20 000 000.00	16 000 000.00	11 270 131.52	13 851 754.16	6 148 245.84	69%
Regional Bulk Infrastructure Grant	-	19 414 519.35	-	-	-	-100%
<b>Sub-Total</b>	<b>42 258 000.00</b>	<b>53 672 519.35</b>	<b>38 254 667.24</b>	<b>48 251 521.61</b>	<b>- 5 993 521.61</b>	<b>114%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>115 200 000.00</b>	<b>107 452 491.68</b>	<b>91 436 575.16</b>	<b>101 886 064.87</b>	<b>13 766 570.47</b>	<b>88%</b>

It can then be noted that a total of R107.5 million was received to date for both operational and capital grants, from the total received R 101.1 million (VAT Inc) is committed or spent to date which translates into 88% spent on grants and subsidies on both Conditional and Unconditional Grants. The municipality received an allocation for RBIG after the budget approval of 2024/25, the allocation amounts to R30 million. It should be noted the year-to-date expenditure for MIG includes RBIG expenditure of R19.4 (Vat Incl) million which is related to RBIG. This will be rectified during the adjustment budget process.

The following conditional grants managed to spend above 50% as at the end of December:

- I. Local Government Financial Management Grant
- II. Water Services Infrastructure Grant
- III. Municipal Infrastructure Grant
- IV. Northern Cape Arts and Culture Grant
- V. FBDM (Operational)

Municipality needs to improve on spending on the following Grants

- I. Expanded Public Works Programme

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

It should also be noted that LGSETA budget will be included after adjustment budget, and its spending thereof.

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 - M06 December

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	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 574	3 843	3 843	446	1 899	1 921	(23)	-1%	3 843
Pension and UIF Contributions		477	555	555	37	215	278	(63)	-23%	555
Medical Aid Contributions		83	128	128	6	35	64	(29)	-45%	128
Motor Vehicle Allowance		585	551	551	71	299	276	23	8%	551
Cellphone Allowance		538	509	509	39	233	255	(22)	-8%	509
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	551
<b>Sub Total - Councillors</b>		<b>5 257</b>	<b>5 587</b>	<b>5 587</b>	<b>599</b>	<b>2 681</b>	<b>2 794</b>	<b>(112)</b>	<b>-4%</b>	<b>5 587</b>
% increase	4		6,3%	6,3%						6,3%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		1 274	2 956	2 956	174	843	1 478	(635)	-43%	2 956
Pension and UIF Contributions		119	333	333	11	65	167	(101)	-61%	333
Medical Aid Contributions		50	126	126	4	26	63	(37)	-59%	126
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		59	245	245	-	59	122	(63)	-51%	245
Motor Vehicle Allowance		666	1 590	1 590	-	-	795	(795)	-100%	1 590
Cellphone Allowance		9	27	27	-	-	14	(14)	-100%	27
Housing Allowances		-	164	164	-	-	82	(82)	-100%	164
Other benefits and allowances		0	1	1	0	0	0	(0)	-75%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		99	195	195	-	-	98	(98)	-100%	195
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 276</b>	<b>5 635</b>	<b>5 635</b>	<b>190</b>	<b>993</b>	<b>2 818</b>	<b>(1 824)</b>	<b>-65%</b>	<b>5 635</b>
% increase	4		147,6%	147,6%						147,6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		31 280	35 480	35 480	2 669	16 168	17 740	(1 572)	-9%	35 480
Pension and UIF Contributions		6 349	6 787	6 787	537	3 174	3 394	(220)	-6%	6 787
Medical Aid Contributions		2 269	2 627	2 627	210	1 212	1 313	(101)	-8%	2 627
Overtime		707	321	321	-	428	161	268	167%	321
Performance Bonus		2 861	2 846	2 846	10	2 771	1 423	1 348	95%	2 846
Motor Vehicle Allowance		25	56	56	-	-	28	(28)	-100%	56
Cellphone Allowance		56	109	109	13	72	54	17	32%	109
Housing Allowances		70	83	83	7	37	41	(4)	-11%	83
Other benefits and allowances		377	208	208	31	179	104	75	72%	208
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		254	100	100	9	68	50	18	36%	100
In kind benefits		657	100	100	-	-	50	(50)	-100%	100
<b>Sub Total - Other Municipal Staff</b>		<b>44 904</b>	<b>48 716</b>	<b>48 716</b>	<b>3 485</b>	<b>24 109</b>	<b>24 358</b>	<b>(249)</b>	<b>-1%</b>	<b>48 716</b>
% increase	4		8,5%	8,5%						8,5%
<b>Total Parent Municipality</b>		<b>52 437</b>	<b>59 939</b>	<b>59 939</b>	<b>4 275</b>	<b>27 783</b>	<b>29 969</b>	<b>(2 186)</b>	<b>-7%</b>	<b>59 939</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>52 437</b>	<b>59 939</b>	<b>59 939</b>	<b>4 275</b>	<b>27 783</b>	<b>29 969</b>	<b>(2 186)</b>	<b>-7%</b>	<b>59 939</b>
% increase	4		14,3%	14,3%						14,3%
<b>TOTAL MANAGERS AND STAFF</b>		<b>47 180</b>	<b>54 352</b>	<b>54 352</b>	<b>3 675</b>	<b>25 102</b>	<b>27 176</b>	<b>(2 074)</b>	<b>-8%</b>	<b>54 352</b>

The table above illustrate expenditure on councillor's remuneration and employees.

Section 66 of the MFMA requires that the accounting officer of a municipality must, in a format and for the periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits and in a manner that discloses such expenditure per type of expenditure, namely-

- I. Salaries and wages
- II. Contribution for pension and medical aid
- III. Travel, motor car, accommodation, subsistence and other allowances.
- IV. Housing benefits
- V. Overtime
- VI. any other benefit or allowance related to staff.

For the period under review the municipality has incurred an expenditure amounting to R4.3 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 27.8 million which is 7% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 29.9 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 - M06 December

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget				
<b>R thousands</b>	1																
<b>Cash Receipts By Source</b>																	
Property rates		451	358	261	378	284	313	645	645	645	645	645	2 472	7 742	8 801	9 206	
Service charges - Electricity revenue		1 332	1 516	1 510	1 197	1 840	1 171	823	823	823	823	823	(2 805)	9 878	10 332	10 808	
Service charges - Water revenue		158	248	111	152	167	117	162	162	162	162	162	179	1 942	2 031	2 124	
Service charges - Waste Water Management		49	44	24	25	60	18	502	502	502	502	502	3 293	6 022	6 299	6 589	
Service charges - Waste Management		98	94	69	98	102	74	311	311	311	311	311	1 643	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	37	78	39	-	-	-	-	-	(218)	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		27 375	3 311	600	252	17	22 226	6 079	6 079	6 079	6 079	6 079	(11 230)	72 942	71 504	71 453	
Other revenue		653	3 798	1 093	1 470	1 629	240	19 912	19 912	19 912	19 912	19 912	130 498	238 939	421 373	470 367	
<b>Cash Receipts by Source</b>		<b>30 115</b>	<b>9 422</b>	<b>3 702</b>	<b>3 609</b>	<b>4 177</b>	<b>24 198</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>123 809</b>	<b>341 199</b>	<b>524 586</b>	<b>574 986</b>	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15 723	344	12 226	6 721	10 049	8 610	3 522	3 522	3 522	3 522	3 522	(29 022)	42 258	23 628	34 238	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm/Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, 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	13	4	0	0	0	0	0	(23)	5	6	6	
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>45 839</b>	<b>9 767</b>	<b>15 925</b>	<b>10 340</b>	<b>14 239</b>	<b>32 812</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>94 764</b>	<b>383 462</b>	<b>548 219</b>	<b>609 230</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		3 330	3 657	4 053	3 685	6 703	3 675	4 529	4 529	4 529	4 529	4 529	6 603	54 352	56 209	58 765	
Remuneration of councillors		416	416	416	416	416	599	466	466	466	466	466	578	5 587	5 844	6 113	
Interest		-	-	-	-	-	157	157	157	157	157	157	1 101	1 887	1 980	2 077	
Bulk purchases - Electricity		-	-	1 881	-	-	5 146	2 083	2 083	2 083	2 083	2 083	7 556	25 000	26 150	27 353	
Acquisitions - water & other inventory		772	434	401	518	795	805	283	283	283	283	283	(1 741)	3 400	3 602	3 814	
Contracted services		614	723	894	1 173	293	1 582	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(25 408)	(34 508)	(15 540)	(25 796)	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		850	1 378	2 763	1 154	1 568	2 872	1 004	1 004	1 004	1 004	1 004	(3 560)	12 044	12 083	12 636	
<b>Cash Payments by Type</b>		<b>5 981</b>	<b>6 609</b>	<b>10 407</b>	<b>6 946</b>	<b>9 775</b>	<b>14 680</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>(14 871)</b>	<b>67 762</b>	<b>90 329</b>	<b>84 962</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		7 747	-	10 713	5 128	-	14 668	3 522	3 522	3 522	3 522	3 522	(13 604)	42 258	23 628	34 238	
Repayment of borrowing		-	-	-	-	-	-	(27)	(27)	(27)	(27)	(27)	(186)	(319)	(334)	(349)	
Other Cash Flows/Payments		-	-	-	-	-	-	108	108	108	108	108	755	1 294	1 354	1 416	
<b>Total Cash Payments by Type</b>		<b>13 728</b>	<b>6 609</b>	<b>21 120</b>	<b>12 074</b>	<b>9 775</b>	<b>29 348</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>(27 907)</b>	<b>110 995</b>	<b>114 977</b>	<b>120 267</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>32 111</b>	<b>3 158</b>	<b>(5 196)</b>	<b>(1 734)</b>	<b>4 464</b>	<b>3 464</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>122 671</b>	<b>272 467</b>	<b>433 242</b>	<b>488 964</b>	
Cash/cash equivalents at the monthly year beginning:		1 104	33 215	36 373	31 178	29 444	33 908	37 373	60 078	82 784	105 489	128 195	150 901	1 104	273 572	706 814	
Cash/cash equivalents at the monthly year end:		33 215	36 373	31 178	29 444	33 908	37 373	60 078	82 784	105 489	128 195	150 901	273 572	273 572	706 814	1 195 778	

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 R32.8 million and cash payment for the month amounts to R 29.3 million and this resulted in net increase in cash held amounting to R 3.5 million. With cash and cash equivalent of R33.9 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R37.3 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 R3.4 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 - M06**

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		17 067	20 000	20 000	3 422	11 270	10 000	(1 270)	-12,7%	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	3 422	11 270	10 000	(1 270)	-12,7%	20 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17 067	20 000	20 000	3 422	11 270	10 000	(1 270)	-12,7%	20 000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	<b>17 067</b>	<b>20 000</b>	<b>20 000</b>	<b>3 422</b>	<b>11 270</b>	<b>10 000</b>	<b>(1 270)</b>	<b>-12,7%</b>	<b>20 000</b>

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		34 482	22 258	22 258	11 246	26 985	11 129	(15 856)	-142,5%	22 258
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		34 482	22 258	22 258	11 246	26 985	11 129	(15 856)	-142,5%	22 258
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		14 755	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		19 727	22 258	22 258	11 246	26 985	11 129	(15 856)	-142,5%	22 258
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	34 482	22 258	22 258	11 246	26 985	11 129	(15 856)	-142,5%	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


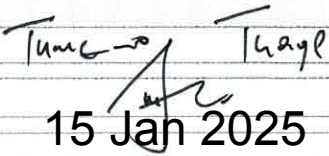

National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Annexure A2 - Monthly	
Northern Cape Provincial Treasury			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period	Dec'24		
National Financial Year	2024/25		
Demarcation Code of Municipality being assessed	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) <span style="float: right;">Choose from drop down list</span>			
Condition	6.3 - Maintaining the Eskom and bulk water current account		
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>	No	The municipality submitted the invoice on GoMuni and no payment was made for the month of December.
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 <a href="https://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a> ?	No	
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?	No	No payment was made for the month of December.
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 compensation that may be due in terms of a payment arrangement of 'New arrears' (March 2023 and/or subsequent current accounts) up to the date of NT approval of the application.</i>	Yes	The municipality submitted the proof of payment on GoMuni.
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 <a href="https://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a> ?	Yes	The payment for December was submitted on GoMuni, the invoice will be attached on this email.
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?	Yes	The proof of payment was submitted on GoMuni.
7	6.4 - Compliance with a funded MTRF - (choose from drop down list the MTRF assessed)	2024/25 Adopted MTRF	
8	6.4.1 - Is the municipality's MTRF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	Yes	The municipality's MTRF is not funded.
9	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
10	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 60 per cent of its revenue (also property rates), the provision for debt impairment tabling with the historic collection trend should align to 40 per cent of the 2024/25 MTRF provision. If the municipality merely used the debt provision 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 in the FRP.</i>	Yes	The municipality made provision for debt impairment as per the Annual Financial Statement of 2022/23 for the 2024/25 MTRF.
11	6.4.2 - If the municipality's MTRF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTRF budget (refer item 9.3 of MFMA Budget Circular no. 122, 08 December 2023)? <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 MTRF. If not, the FRP requires strengthening.</i>	Yes	The municipality submitted the adjustment funding plan to provincial treasury.
12	6.4.2 - If the municipality's MTRF 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 MTRF 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, 08 December 2023)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
13	6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with and give effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	No	The municipal financial system does not spread the Eskom tariff as per seasonal trends, it is divided by twelve which makes all months the same.
14	6.5 - Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTRF submissions with effect from the tabling of the 2023/24 MTRF?	Yes	The municipality submitted the cost reflective tariffs tool for the annual budget of 2024/25 on GoMuni.
15	6.6 - Electricity and water as collection tools - has the municipality, with effect from the tabling of the 2023/24 MTRF, demonstrated, through its by-laws and budget related policies that:		
16	6.6.1 - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No	There are still tenant accounts.
17	6.6.2 - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
18	6.6.3 - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No	Technical Services can not restrict water meters. Faulty meters and straight connections are a lot.
19	6.6.4 - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 kilowatt electricity and 6 kilolitres water, respectively? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent information in the required MFMA format.</i>	No	Indigents not restricted
20	6.7 - Supporting evidence - The National Treasury and/ or provincial treasury's related Budget assessment confirms the municipality's selected MTRF's related Budget policies and values demonstrate compliance with paragraph 6.6		
21	6.7.1 - Maintain a minimum average quarterly collection of property rates and services charges - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 98 per cent threshold, municipalities under the pilot and without full compliance from the first quarter from tabling to the norm.</i>	No	For the first six months the municipality's collection rate is 15.85% (not 20.0%, as per NT Collection Rate Template)
22	6.7.2 - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following: - 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	Khutseng is approx. 70% of municipal revenue base
23	6.7.2.1 - 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 can not restrict water meters. Faulty meters and straight connections are a lot.
24	6.7.2.2 - 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	
25	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	
26	6.7.4 - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from the 2023/24 MTRF with a smart pre-paid meter?	No	
27	6.7.5 - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	

Notes/Comments



### 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		Province																																															
 Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		NW Code District Code Descript NC090 Frances Baard Magareng																																															
Monthly Performance Report																																																	
Municipal Details		Part A				Part B				Part C				Part D				Part E				Part F				Month applicable																							
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23		C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Compliance Status			
1 July	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	48%	Not Compliant	Yes		
2 August	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	56%	Not Compliant	Yes	
3 September	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	54%	Not Compliant	Yes
4 October	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	49%	Not Compliant	Yes
5 November	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	56%	Not Compliant	Yes
6 December	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	50%	Not Compliant	Yes
7 January	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	44%	Not Compliant	Yes	
8 February	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	49%	Not Compliant	Yes	
9 March	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	49%	Not Compliant	Yes	
10 April	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	49%	Not Compliant	Yes	
11 May	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	12%	Not Compliant	Yes	
12 June	Magareng	NC090	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	10%	Not Compliant	Yes	
HOD Name:																						Comments/Motivation																											
Signature of HOD:																																																	
Date:		15 Jan 2025																																															

\*\* Note - If the official is signing on behalf of the Head of the Provincial Treasury (HOD), the written procurement 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

NCO93

Average collection rate (MFMA Circular 124 c

NB - Collection rate principle applied ( Cas

## Collection Rate Assessment

M2C	Total Aggregate Collection	4.October - Reporting for September in October				5.November - Reporting for October in November				6.December - Reporting for November in December				Summary - Quarter 2				
		Billing For September	Collection in October	R - Billing not collected	% Collection	Billing For October	Collection in November	R - Billing not collected	% Collection	Billing For November	Collection in December	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q2
1.	1.Collection for whole demarcation	5 579 681	757 314	4 822 367	14%	5 553 820	1 243 968	4 465 729	22%	5 781 331	757 314	5 024 017	13%					16%
2.	2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!					#DIV/0!
3.	3.Collection: Property Rates	1 128 547	367 481	761 066	33%	1 111 042	279 208	831 835	25%	978 476	367 481	610 995	38%	3 218 066	1 014 170	2 203 896	32%	32%
4.	4.Total average collection: Electricity (Municipal supplied areas)	468 266	137 050	331 216	25%	466 354	622 231	0	133%	466 489	137 050	349 439	25%	1 401 109	856 331	544 778	61%	61%
5.	5.Total average collection: Water	371 042	98 490	272 552	27%	374 846	122 445	252 401	33%	675 492	98 490	577 003	35%	1 421 381	319 425	1 101 956	22%	22%
6.	6.Total average collection: Wastewater	756 591	22 127	734 464	3%	756 214	51 874	704 340	7%	762 346	22 127	740 208	1%	2 275 241	96 139	2 179 102	4%	4%
7.	7.Total average collection: Refuse	565 990	86 342	479 648	15%	571 533	88 036	483 496	15%	574 596	86 342	488 254	15%	1 712 118	260 721	1 451 398	15%	15%
8.	8.7.Total average collection: Interest	2 289 244	65 824	2 223 420	3%	2 273 831	80 174	2 193 657	4%	2 323 842	65 824	2 258 018	3%	6 886 910	211 822	6 675 088	3%	3%

## Complete This Section

## Quarter 2 Performance Per Ward

Services	Electricity Supplier	Ward Name & Number	4.October				5.November				6.December				Summary - Quarter 2				
			Billing For September	Collection in October	Rand Value of Billing not collected	% Collection	Billing For October	Collection in November	Rand Value of Billing not collected	% Collection	Billing For November	Collection in December	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q2
Property Rates Tax	Eskom supplied	Ward 1 - Malmesbury	35 667	157	35 510	0%	35 667	-	35 667	0%	35 667	157	35 510	0%	107 000	314	106 686	0%	0%
Electricity			-	-	0%	-	-	-	-	0%	-	-	-	0%	-	-	-	0%	0%
Water			43 643	450	43 193	1%	43 643	395	43 248	1%	43 643	450	43 193	1%	130 020	1 296	129 633	0%	1%
Refuse			97 535	1 103	96 431	1%	97 535	338	97 196	0%	97 535	1 103	96 431	1%	292 604	2 545	290 059	1%	1%
Waste Water			164 608	4 468	160 140	3%	164 608	4 014	160 594	2%	164 608	4 468	160 140	3%	493 825	12 950	480 875	3%	3%
Interest	387 254	201	387 052	0%	390 808	-	390 808	0%	394 377	201	394 176	0%	1 172 439	403	1 172 036	0%	0%		
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2 - Malmesbury	71 226	15 254	55 971	21%	71 245	10 578	60 667	15%	61 782	15 254	46 527	25%	204 252	41 087	163 165	20%	20%
Electricity			93 194	2 253	90 941	2%	91 495	88 174	3 322	96%	82 315	2 253	80 062	3%	267 004	92 680	174 324	35%	35%
Water			66 574	1 949	64 625	3%	65 792	23 393	42 399	36%	75 214	1 949	73 265	3%	207 579	27 290	180 289	33%	13%
Refuse			132 640	8 367	124 273	6%	132 640	10 081	122 558	8%	132 753	8 367	124 386	6%	398 032	26 815	371 217	7%	7%
Waste Water			216 810	1 841	214 969	1%	210 777	21 202	189 575	10%	216 810	1 841	214 969	1%	644 396	24 884	619 512	4%	4%
Interest	548 211	837	547 374	0%	554 633	50 806	503 827	9%	559 099	837	558 262	0%	1 661 943	52 481	1 609 462	3%	3%		
Property Rates Tax	Eskom supplied	Ward 3 - Malmesbury	25 452	563	25 452	523	25 452	523	29 056	563	29 056	563	-	0%	-	-	-	0%	0%
Electricity			-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	-	0%	0%
Water			20 866	291	20 575	1%	20 966	352	20 615	2%	21 017	291	20 725	1%	62 849	935	61 914	1%	1%
Refuse			39 655	408	39 247	1%	39 881	575	39 306	1%	39 994	408	39 586	1%	119 530	1 391	118 139	1%	1%
Waste Water			63 346	204	63 142	0%	63 723	473	63 250	1%	63 912	204	63 707	0%	190 981	882	190 099	0%	0%
Interest	160 713	85	160 628	0%	162 284	45	162 239	0%	163 855	85	163 769	0%	486 852	215	486 637	0%	0%		
Property Rates Tax	Mun Supplied	Ward 4 - Warriston	163 861	55 025	108 836	67%	163 861	40 345	123 516	25%	165 771	55 025	110 746	67%	503 359	165 075	338 284	67%	67%
Electricity			27 438	18 353	9 085	67%	24 419	9 868	14 552	40%	37 600	18 353	19 247	49%	89 457	46 573	42 884	52%	52%
Water			70 796	20 148	50 648	28%	82 301	13 956	68 345	17%	89 715	20 148	69 567	22%	242 813	54 252	188 560	22%	22%
Refuse			119 907	31 907	88 000	27%	123 527	30 893	92 634	25%	123 058	31 907	91 151	26%	366 892	94 708	272 184	26%	26%
Waste Water			165 780	12 397	153 383	7%	170 870	11 157	159 713	7%	170 870	12 397	158 473	7%	507 520	35 951	471 569	7%	7%
Interest	345 865	7 485	338 380	2%	350 111	5 897	344 214	2%	324 481	7 485	316 996	2%	1 020 457	20 867	999 590	2%	2%		
Property Rates Tax	Mun Supplied	Ward 5 - Warriston	775 965	296 308	479 657	62%	758 441	224 339	534 102	71%	629 484	296 308	333 176	53%	2 164 302	764 923	1 399 379	53%	53%
Electricity			347 634	96 444	251 190	28%	350 439	524 190	0	150%	346 574	96 444	250 130	28%	1 044 647	371 078	673 569	65%	65%
Water			116 470	75 209	41 261	65%	109 450	80 430	29 021	73%	393 210	75 209	318 001	19%	619 131	230 848	388 282	37%	37%
Refuse			65 560	43 637	21 922	67%	67 256	37 585	29 671	56%	70 562	43 637	26 925	62%	203 378	124 860	78 518	61%	61%
Waste Water			14 005	2 446	11 559	17%	14 193	1 384	12 809	10%	14 193	2 446	11 748	17%	42 391	6 275	36 116	15%	15%
Interest	450 703	57 101	393 602	13%	415 791	23 377	392 414	6%	478 404	57 101	421 303	12%	1 344 808	137 579	1 207 229	10%	10%		
Property Rates Tax	Eskom supplied	Ward 6 - Malmesbury	56 377	174	56 203	0%	56 377	3 424	52 953	6%	56 718	174	56 544	0%	169 472	3 771	165 701	2%	2%
Electricity			-	-	0%	-	-	0%	-	-	-	-	-	0%	-	-	-	0%	#DIV/0!
Water			52 693	442	52 251	1%	52 693	3 920	48 773	7%	52 693	442	52 251	1%	158 080	4 803	153 276	3%	3%
Refuse			110 694	919	109 775	1%	110 694	8 563	102 131	8%	110 694	919	109 775	1%	332 083	30 402	301 681	3%	3%
Waste Water			132 043	771	131 272	1%	132 043	13 644	118 399	10%	132 043	771	131 272	1%	396 128	15 185	380 943	4%	4%
Interest	396 498	114	396 384	0%	400 204	49	400 155	0%	403 626	114	403 512	0%	1 200 329	278	1 200 051	0%	0%		



# 15.5 Monthly –Restriction of Free Basics to Indigent Households

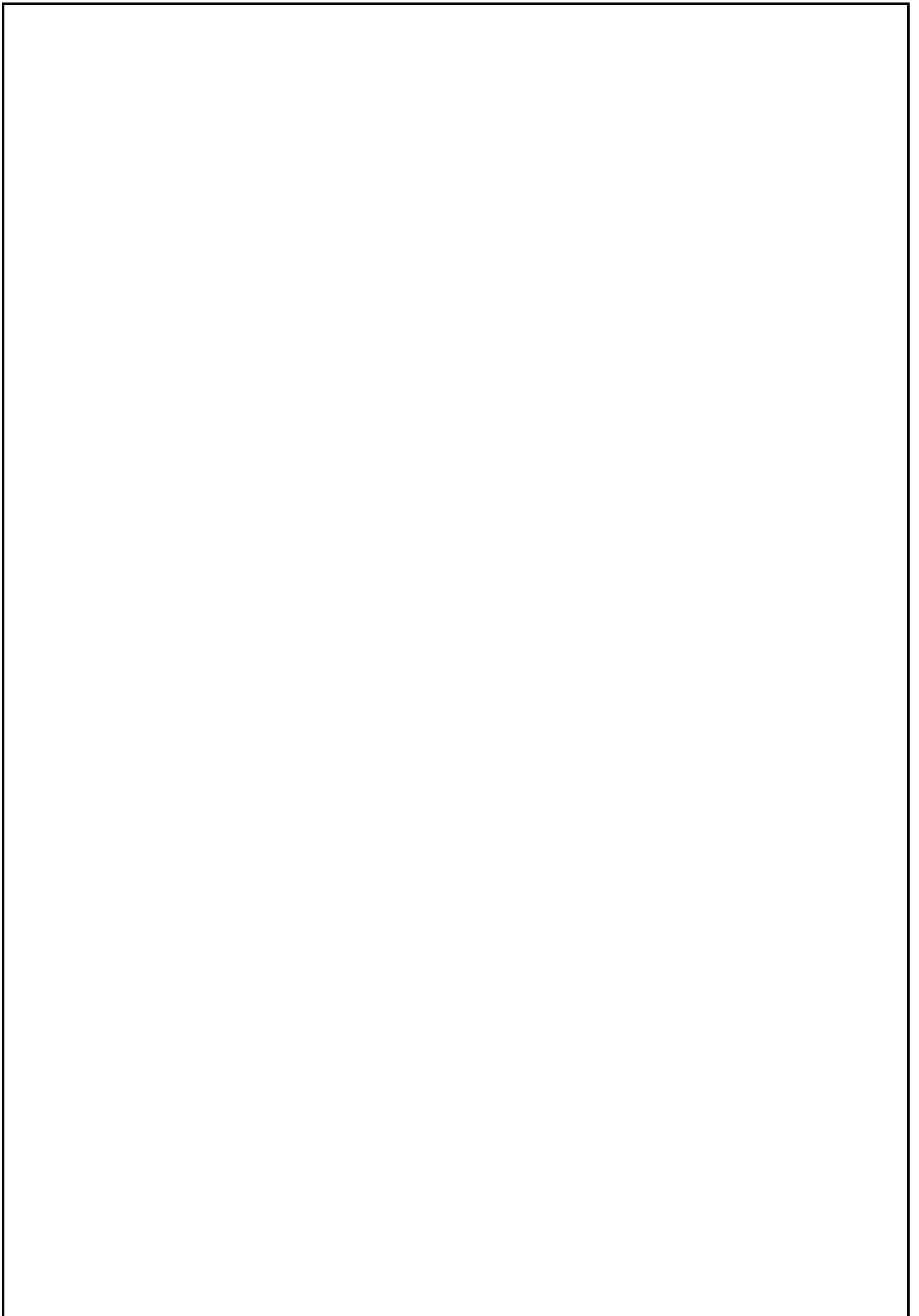


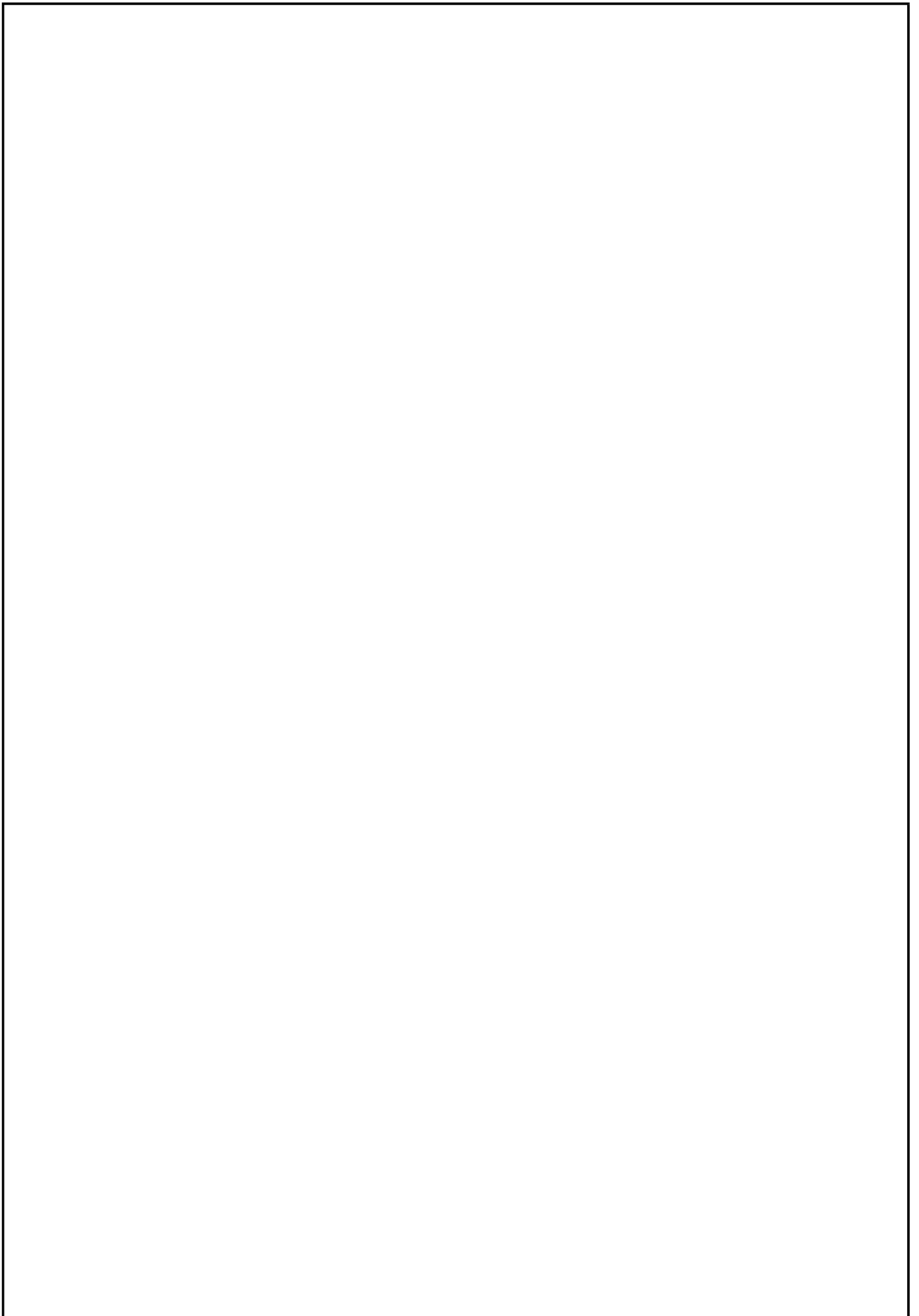
**National Treasury**  
**Municipal Debt Relief**  
**MFMA Circular No. 124**  
**Municipal Finance Management Act No. 56 of 2003**

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

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

Description	Ref	As Per Debt Relief Application		2024/2025 - Monthly Monitoring													
		Current Year - 2023/24		2024/2025 - Monthly Monitoring													
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
<b>Indigent Household service targets</b>	1																
<b>Water:</b> (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling		2 561 249			2 901	4 464	4 847	5 948	6 249	6 008							
Indigent HH's with piped water inside yard (but not in dwelling)	2																
Indigent HH's using public tap (at least min. service level)	4																
Indigent HH's with other water supply (at least min. service level)	4																
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>	3	2 561 249			2 901	4 464	4 847	5 948	6 249	6 008							
Indigent HH's using public tap (< min. service level)	3																
Indigent HH's with other water supply (< min. service level)	4																
Indigent HH's with No water supply	4																
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>	5																
<b>Total number of registered indigent households</b>	5	2 561 249			2 901	4 464	4 847	5 948	6 249	6 008							
<b>Status of Water meters:</b>																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water																	
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering																	
<b>Total number of registered indigent households</b>	10																
<b>Status of unlimited supply of Water:</b>																	
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																	
<b>Total number of registered indigent households receiving unlimited supply - Water</b>																	
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																
<b>Energy:</b> (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least min. service level)		4 220 003						491	491	491							
Indigent HH's with Electricity - prepaid (min. service level)																	
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>	5	4 220 003						491	491	491							
Indigent HH's with Electricity (< min. service level)	5																
Indigent HH's with Electricity - prepaid (< min. service level)																	
Indigent HH's with other energy sources																	
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>	5																
<b>Total number of registered indigent households</b>	5	4 220 003						491	491	491							
<b>Status of Electricity meters:</b>																	
Number of Indigent HH's with prepaid Electricity																	
Number of Indigent HH's with conventional metered Electricity																	
Number of Indigent HH's NOT metered currently - Electricity																	
Number of Indigent HH's with other energy sources - No metering																	
<b>Total number of registered indigent households</b>	12																
<b>Status of unlimited supply of Electricity:</b>																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																	
<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>																	
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																
<b>Number of ALL Households receiving Free Basic Service (Including registered Indigent Households)</b>	7																
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
<b>Cost of Free Basic Services provided to ALL Households in - Fomal Settlements (R'000)</b>																	
Water (6 kilolitres per household per month)		2 561 249			2 901	4 464	4 847	5 948	6 249	6 008							
Electricity/other energy (50kwh per household per month)		4 220 003						491	491	491							
<b>Cost of Free Basic Services provided to ALL Households in - Informal Fomal Settlements (R'000)</b>																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
<b>Total cost of FBS Water and Electricity provided to ALL Households</b>	8	6 781 252			2 901	4 464	4 847	6 439	6 741	6 500							
<b>Highest level of free service provided per household (ALL Households)</b>																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)		2 561 249			2 901	4 464	4 847	5 948	6 249	6 008							
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)		3 393 599			3 394	5 279	5 279	8 107	8 107	8 107							
Electricity (kwh per household per month)		4 220 003						491	491	491							
Refuse (average litres per week)		2 036 162			2 828	5 882	6 448	9 276	9 276	9 552							
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>	9																
<b>Residential Category:</b> Property rates (tariff adjustment) (impermissible values per section 17 of MFRA)	14(a)																
<b>PSI Category:</b> Property rates (tariff adjustment) (impermissible values per section 17 of MFRA)	14(b)																
<b>Additional Subsidies:</b> Property rates exemptions, reductions and rebates in excess of section 17 of MFRA																	
Water (in excess of 6 kilolitres per indigent household per month)	15	2 561 249			2 901	4 464	4 847	5 948	6 249	6 008							
Sanitation (in excess of free sanitation service to indigent households)	16	3 393 599			3 394	5 279	5 279	8 107	8 107	8 107							
Electricity/other energy (in excess of 50 kwh per indigent household per month)		4 220 003						491	491	491							
Refuse (in excess of one removal a week for indigent households)		2 036 162			2 828	5 882	6 448	9 276	9 276	9 552							
Municipal Housing - rental rebates																	
Housing - top structure subsidies																	
Other																	
<b>Total revenue cost of subsidised services provided</b>	6	12 211 013			9 122	15 626	16 573	23 822	24 123	24 189							





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

Property Rates Reconciliation						
Province	NC					
District	Frances Baard District					
Type	LM					
Municipal Name	Magareng					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 2					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	8522	8543	-21	519 605 500,00	544 129 500,00	-24 524 000,00
Industrial	15	15	0	2 098 000,00	2 098 000,00	-
Business and Commercial	124	123	1	108 836 010,00	109 416 000,00	-479 990,00
Agricultural	452	451	1	960 743 000,00	1009 831 000,00	-49 088 000,00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	13	13	0	103 870 000,00	103 870 000,00	-
PSI	78	74	4	20 719 000,00	20 027 000,00	692 000,00
PBO	25	25	0	49 530 000,00	49 530 000,00	-
Multi Use	3	0	3	530 000,00	-	530 000,00
Vacant	0	0	0	-	-	-
POW	0	0	0	-	-	-
Municipal	301	303	-2	108 121 400,00	106 495 400,00	1626 000,00
Other	5	5	0	23 620 000,00	23 620 000,00	-
	<b>7538</b>	<b>7552</b>	<b>-14</b>	<b>1 897 770 930,00</b>	<b>1 989 014 900,00</b>	<b>-71 243 970,00</b>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	470 275	472 979	-2 703	1410 826,09	1418 935,89	-8 109,80
Industrial	4 564	4 564	0	13 692,12	13 692,21	-0,09
Business and Commercial	237 208	166 704	70 504	7 116 24,49	500 111,79	2 115 12,70
Agricultural	261 002	254 879	6 123	783 005,55	784 636,97	-16 368,57
Mining	-	-	-	-	-	-
State Owned for Public Purpose	226 177	226 177	0	678 530,78	678 530,79	-0,02
PSI	3 940	3 808	132	11 820,19	11 425,41	394,78
PBO	13 456	-	13 456	40 366,95	-	40 366,95
Multi Use	-	-	-	-	-	-
Vacant	-	-	-	-	-	-
POW	-	-	-	-	-	-
Municipal	-	1208	-1208	-	3 624,15	-3 624,15
Other	-	-	-	-	-	-
<b>Total</b>	<b>R1216 622,05</b>	<b>R1130 319,07</b>	<b>R86 302,98</b>	<b>3 849 866,15</b>	<b>3 390 957,21</b>	<b>258 908,94</b>

Prepared By

K Modise

Date

10-Jan-25

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

Signature

Reviewed By

Date

15 Jan 2025

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

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

15 Jan 2025  
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 December 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.