

**MAGARENG**



**MUNICIPALITY**

# MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2024/2025

## **DISTRIBUTION:**

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

## Table of Contents

PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 JANUARY 2025.....	5
1. Purpose .....	5
2. Background.....	5
3. Executive summary .....	6
3.1 Operating Revenue by Source .....	6
3.2 Operating Expenditure by Type .....	8
3.3 Capital Expenditure .....	10
3.4 Debtors Ageing.....	12
3.5 Creditors Ageing.....	13
4. Budget Performance Overview .....	14
4.1 Operating Revenue by Source .....	14
4.2 Operating Expenditure by type .....	14
4.3 Capital Expenditure .....	14
4.4 Cash flow.....	14
4.5 MFMA: Circular 124: Condition 6.9.....	15
4.6 Progress on Budget Funding Plan .....	15
4.7 Progress on the Financial Recovery Plan .....	16
5. In-Year Budget Statement Tables .....	17
5.1 Table C1: Monthly Budget Statements Summary.....	17
5.2 Table C2: Monthly Budget Statement – Financial Performance by Standard Classification.....	18
5.3 Table C3: Monthly Budget Statement – Financial Performance (Revenue & Expenditure by Municipal vote) .....	19
5.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure) .....	22
5.5 Table C5: Monthly Budget Statement – Capital Expenditure (Municipal vote, standard classification, and funding) .....	26
5.6 Table C6: MBS – Monthly Budget Statement of Financial Position .....	27
5.7 Table C7: Monthly Budget Statement – Cash Flow .....	29
PART 2: SUPPORTING DOCUMENTATION .....	30
6. Debtors Analysis .....	30
6.1 Top 100 Debtors: Commercial.....	31
6.2 Top 100 Debtors: Households .....	33
6.3 Top 100 Debtors: Organs of the State.....	35
7. Creditors' Analysis.....	36
7.1 Top 10 Creditors .....	36

8.	Investment portfolio analysis .....	37
9.	Allocation and grant receipts and expenditure .....	38
10.	Councillor and board member allowances and employee benefits .....	40
11.	Material Variances to the Service Delivery and Budget Implementation .....	42
12.	Capital programme performance.....	43
13.	Conclusion.....	45
14.	Annexure A: C-schedules .....	45
15.	Annexure B: Compliance with the conditions for Municipal Debt Relief.....	46
15.1	MFMA Circular 124 – Municipality Compliance Self-Assessment.....	46
15.2	Municipal Debt Relief Performance across the period of debt relief participation.....	48
15.3	The Provincial Treasury Debt Relief Compliance Assessment .....	48
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).....	49
15.5	Monthly –Restriction of Free Basics to Indigent Households .....	50
15.6	MFMA Circular 124-Condition 6.8 (Completeness of the revenue base) .....	51
16.	MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources) .....	52
17.	Municipal Manager’s Quality Certification .....	53

**List of Tables**

Table 1: Consolidated summary: Statement of Financial Performance: Revenue  
Table 2: Consolidated summary: Statement of Financial Performance: Expenditure  
Table 3: Capital Expenditure  
Table 4: C1- Monthly Budget Statement Summary  
Table 5: C2- Monthly Budget Statement -Financial Performance by Standard Classification  
Table 6: C3: Monthly Budget Statement – Financial Performance by vote  
Table 7: Monthly Budget Statement – Financial Performance (Revenue and Expenditure)  
Table 8: Monthly Budget Statement – Financial Performance Capital Expenditure ( Municipal vote, Standards Classification and findings)  
Table 9: Monthly Budget Statement of Financial Position  
Table 10: Monthly Budget Statement – Cash Flow Statement  
Table 11: Supporting Table SC3: Aged Debtors  
Table 12 ; supporting Table SC4 : Aged Creditors  
Table 13: Supporting Table SC4: Aged Creditors  
Table 14: Supporting Table SC5: Investment portfolio  
Table 15: Supporting Table SC6: Transfers and grant receipts  
Table 16: Supporting Table SC7(1): Transfers and grant expenditure  
Table 17: Summary of expenditure per grant  
Table 18: Supporting Table SC7(2) - Expenditure against approved rollovers  
Table 19: Supporting Table SC8: Councillor and staff benefits  
Table 20: Detailed capital expenditure report

**List of Charts**

Chart 1: Revenue by Source: YTD Actual as a percentage of Total Revenue  
Chart 2: Expenditure by Type: YTD Actual as a percentage of Total Expenditure  
Chart 8: Aged Consumer Debtor Analysis  
Chart 13: Aged Creditors Analysis

**List of Abbreviations and Acronyms used in the Monthly Budget Statement**

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

## **PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2025**

**TO:** THE EXECUTIVE MAYOR

**FROM:** THE CHIEF FINANCIAL OFFICER: FINANCIAL: BUDGET & TREASURY OFFICE

### **MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 28 FEBRUARY 2025**

#### **1. Purpose**

To present the 2024/25 monthly budget and performance assessment for the month of February 2025 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).

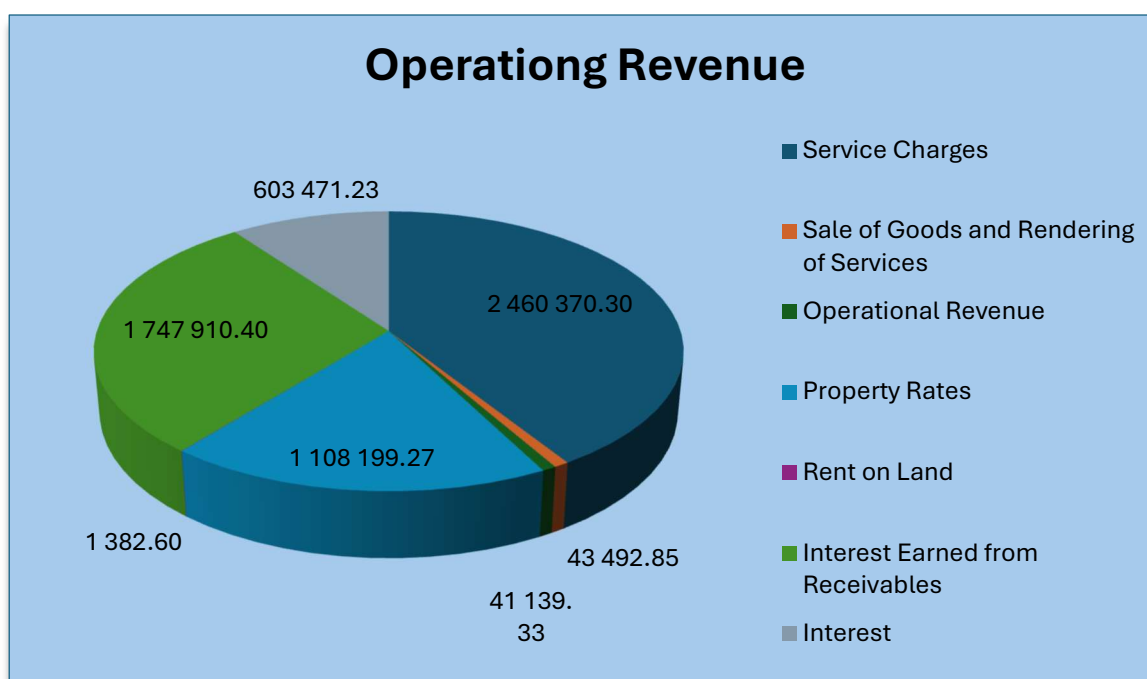
#### **Tables C1 and C4 highlights the financial performance of the municipality for the month February 2025**

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

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

As of 28th February 2025, the total **operating revenue amounts to R 6.4 million**, and the actual year-to-date revenue amounts to R108 million, which reflected year to date variance of 0% when compared to the projected budget of R108 million. The variance between year to date actual and projected revenue for the reporting month is immaterial.

Below is a chart that depicts the income billed from 1<sup>st</sup> - 28<sup>th</sup> February 2025:



**Table 1: Income for 1<sup>st</sup> to 28<sup>th</sup> February 2025**

### Operating Revenue Budget

The total revenue excluding capital transfers original budget amounts to R 161.5 million which was adjusted to R162.1 million for the 2024/25 financial year. For the period ending 28 February 2025 a total of R 6.4 million has been billed, the year-to-date actual amounts to R108 million which is 0% close to the projected budget that amounts to R108 million.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Nco356 Magareng - Table 04 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - 1st February										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 600	18 637	18 637	741	11 554	12 425	(871)	-7%	18 637
Service charges - Water		3 264	3 663	5 196	409	3 316	3 464	(148)	-4%	5 196
Service charges - Waste Water Management		8 059	11 363	9 363	755	6 061	6 242	(181)	-3%	9 363
Service charges - Waste management		6 050	7 045	7 045	556	4 500	4 697	(196)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	1 171	43	653	781	(128)	-16%	1 171
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 748	13 715	16 259	(2 544)	-16%	24 389
Interest from Current and Non Current Assets		357	-	44	-	22	29	(7)	-25%	44
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	36	1	21	24	(3)	-11%	36
Rental from Fixed Assets		6	3	149	(3)	10	99	(89)	-90%	149
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	41	315	199	117	59%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 108	9 008	9 739	(731)	-8%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	391	(391)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	73 390	372	54 220	48 926	5 294	11%	73 390
Interest		5 986	7 146	7 146	603	4 614	4 764	(150)	-3%	7 146
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		208	-	-	-	-	-	-	-	-
Gains on disposal of Assets		175	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		156 319	161 455	162 058	6 375	108 012	108 039	(27)	0%	162 058

## 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	1 800 348	740 970	-	-	-	-	11 554 097
Service charges - Water	368 559	357 669	371 954	411 699	687 038	400 972	309 743	408 528	-	-	-	-	3 316 163
Service charges - Waste Water Management	762 276	751 368	762 247	760 173	759 796	759 481	751 506	754 550	-	-	-	-	6 061 397
Service charges - Waste management	571 186	566 226	565 990	562 257	561 436	565 801	551 222	556 322	-	-	-	-	4 500 440
Sale of Goods and Rendering of Services	47 015	30 624	43 192	31 553	231 502	216 371	72 107	43 493	-	-	-	-	652 751
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	1 748 710	1 747 910	-	-	-	-	13 715 007
Interest from Current and Non Current Assets	-	21 995	-	-	-	-	-	-	-	-	-	-	21 995
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2 765	4 022	6 348	4 838	2 074	1 383	-	-	-	-	21 430
Rent from Fixed Assets	9 475	-	6 810	-	817	940	940	3 265	-	-	-	-	10 324
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 780	-	84 913	56 993	53 871	17 731	42 974	41 139	-	-	-	-	315 401
<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	1 122 301	1 108 199	-	-	-	-	9 008 031
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and tribals	-	-	-	-	-	-	-	-	-	-	-	-	-
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	27 374 887	3 311 000	599 500	251 606	16 979	22 226 000	68 320	372 000	-	-	-	-	54 220 292
Interest	548 643	556 326	564 689	572 446	580 830	589 286	598 741	603 471	-	-	-	-	4 614 433
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>7 067 103</b>	<b>6 374 701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108 011 760</b>

## 3.2 Operating Expenditure by Type

The current year expenditure original budget amounts to R164.9, which was adjusted to R186.5 million; for the reporting month, R19.8 million was spent; and the year-to-date actual amounts to R106.3 million, which is 14% below the projected expenditure amounting to R124.3 million. Please note that the total expenditure includes non-cash item that amount to R13.3 million, which relates to Depreciation and Debt Impairments.

**Table 2: Expenditure from 1<sup>st</sup> to 28<sup>th</sup> February 2025**

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Detailed Budget Statement: Financial Performance (Revenues and Expenditure) - 2024/25										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		47 180	54 352	54 377	4 608	33 556	36 251	(2 696)	-7%	54 377
Remuneration of councillors		5 257	5 587	5 365	410	3 528	3 577	(48)	-1%	5 365
Bulk purchases - electricity		26 694	25 000	25 000	–	8 766	16 667	(7 900)	-47%	25 000
Inventory consumed		10 606	13 333	13 018	147	4 455	8 679	(4 224)	-49%	13 018
Debt impairment		–	17 056	31 865	11 294	21 243	21 243	0	0%	31 865
Depreciation and amortisation		18 423	23 541	23 541	1 962	15 694	15 694	0	0%	23 541
Interest		1 958	1 887	1 415	146	146	944	(798)	-85%	1 415
Contracted services		11 680	7 750	11 422	921	6 877	7 615	(737)	-10%	11 422
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		63 729	–	–	–	–	–	–	–	–
Operational costs		19 054	15 824	19 901	324	12 079	13 267	(1 188)	-9%	19 901
Losses on Disposal of Assets		3 105	–	–	–	–	–	–	–	–
Other Losses		–	579	579	–	–	386	(386)	-100%	579
Total Expenditure		207 686	164 908	186 482	19 811	106 344	124 322	(17 978)	-14%	186 482

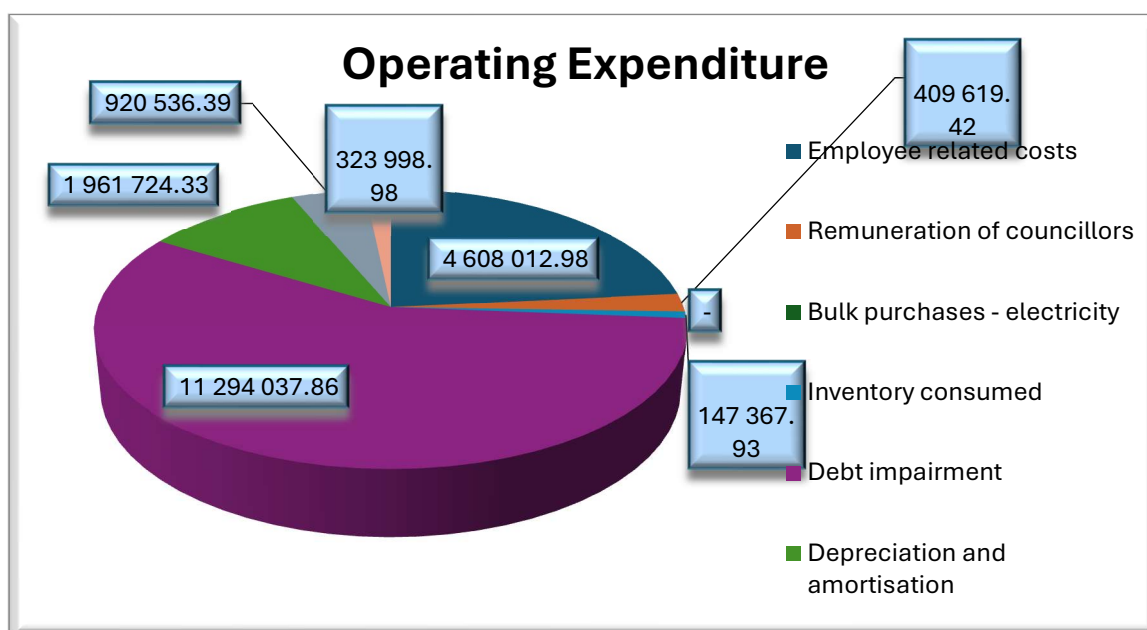


### See the below table for details on the operating Expenditure Breakdown

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	3 845 394	4 608 013	-	-	-	-	33 555 618
Remuneration of councillors	416 308	416 308	416 308	416 308	416 308	599 493	437 521	409 619	-	-	-	-	3 528 174
Bulk purchases - electricity	-	-	1 880 592	-	-	5 146 450	1 739 130	-	-	-	-	-	8 766 173
Inventory consumed	772 026	433 883	400 635	518 096	794 821	805 214	582 927	147 368	-	-	-	-	4 454 969
Debt impairment	1 421 298	1 421 298	1 421 298	1 421 298	1 421 298	1 421 298	1 421 298	11 294 038	-	-	-	-	21 243 123
Depreciation and amortisation	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	-	-	-	-	15 693 794
Interest	-	-	-	-	-	-	-	145 785	-	-	-	-	145 785
Contracted services	613 530	723 446	893 995	1 172 867	293 496	1 581 515	678 018	920 536	-	-	-	-	6 877 403
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	1 169 728	323 999	-	-	-	-	12 078 897
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>11 835 741</b>	<b>19 811 083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106 343 935</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 main contributors is overtime, standby allowance, and 3<sup>rd</sup> party payments (Medical aid and pension) and under contracted services is professional staff 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> - 28<sup>th</sup> February 2025:



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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Table 6: Monthly Budget Statement – Financial Performance (Revenue and Expenditure) – 2023/24										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Total Expenditure		207 686	164 908	186 482	19 811	106 344	124 322	(17 978)	-14%	186 482
Surplus/(Deficit)		(51 368)	(3 453)	(24 425)	(13 436)	1 668	(16 283)	17 951	-110%	(24 425)

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

Description	Budget Year 2024/25						
	Original Budget	Adjustment	Funds Received to date	Spents to date	Spent to date Vat Inc & Retentions	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>							
<b>Capital</b>							
Municipal Infrastructure Grant	22 258 000.00	38 700 297.00	18 258 000.00	11 148 484.15	14 736 628.49	23 963 668.51	38%
Water Services Infrastructure Grant	20 000 000.00	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	-	32 834 809.00	21 284 388.77	15 947 952.29	19 791 824.67	13 042 984.33	60%
FBDM (Capital)	-	2 000 000.00	-	-	-	2 000 000.00	0%
<b>Sub-Total</b>	<b>42 258 000.00</b>	<b>93 535 106.00</b>	<b>55 542 388.77</b>	<b>38 366 567.96</b>	<b>48 380 207.33</b>	<b>30 111 914.34</b>	<b>52%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>115 200 000.00</b>	<b>166 924 786.00</b>	<b>109 762 681.10</b>	<b>92 457 913.76</b>	<b>102 938 208.23</b>	<b>48 962 568.54</b>	<b>62%</b>

For this financial year, the municipality has budgeted R42.3 million on capital transfers which was adjusted to R93.5 million. For the reporting month the municipality received R1.9 million from Regional Bulk Infrastructure Grant, in terms of Section 19 of Division of Revenue Act 2023.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

2023/24 Financial Performance (Revenue and Expenditure) - 30/06/2024										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		(51 368)	(3 453)	(24 425)	(13 436)	1 668	(16 283)	17 951	-110%	(24 425)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	93 535	1 870	55 542	62 357	(6 814)	-11%	93 535
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		3 817	38 805	69 111	(11 567)	57 210	46 074	11 136	0	69 111
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		3 817	38 805	69 111	(11 567)	57 210	46 074	11 136	0	69 111
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		3 817	38 805	69 111	(11 567)	57 210	46 074	11 136	0	69 111
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		3 817	38 805	69 111	(11 567)	57 210	46 074	11 136	0	69 111

The deficit before inclusion of capital transfers amounted to R13.4 million and after inclusion of capital transfers deficit decreased to R11.6 million.

### 3.3 Capital Expenditure

For the reporting month, the municipality has spent R306 thousands on capital grants and the actual year to date amounts to R38.4 million which reflects underspending on capital grants of R 23.1 million when compared to year-to-date budget that amounts to R61.4 million.

Please note that this information is what is captured on the municipal financial system (which reflects payment without VAT and retention). This information differs from the grant register and the 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 - M08 February

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Capital expenditure of Transfers and Grants										
National Government:		36 794	42 258	91 536	306	38 367	61 024	(22 658)	-37.1%	91 536
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		827	–	–	–	–	–	–		–
Municipal Infrastructure Grant		18 900	22 258	38 701	–	11 148	25 801	(14 652)	-56.8%	38 701
Regional Bulk Infrastructure Grant		–	–	32 835	306	15 948	21 890	(5 942)	-27.1%	32 835
Water Services Infrastructure Grant		17 067	20 000	20 000	–	11 270	13 333	(2 063)	-15.5%	20 000
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	2 000	–	–	400	(400)	-100.0%	2 000
FBDM (Capital)		–	–	2 000	–	–	400	(400)	-100.0%	2 000
Other grant providers:		14 755	–	–	–	–	–	–		–
Pocket Money Households (Cash)		14 755	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		51 549	42 258	93 536	306	38 367	61 424	(23 058)	-37.5%	93 536

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

It can then be noted that a total of R55.5 million was received to date for capital grants, from the total amount received R48.4 million (VAT Inc) is committed or spent to date which translates 52% average spent on Capital Grants and Transfers to date when compared to DoRA allocation

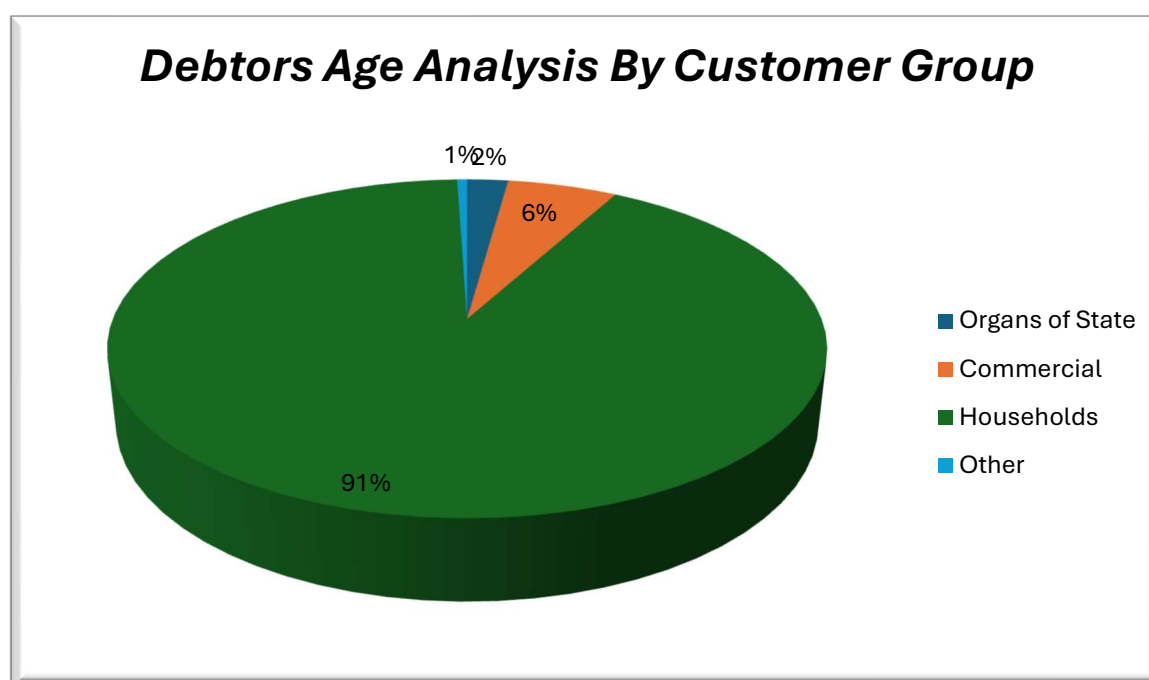
### 3.4 Debtors Ageing

The total debtors book as at end of February 2025 amounts to R 463.2 million, from the total debts R423.5 million is owned by Households, 10.1 million is owned by Organ of the States, R27.2 million is owned by Commercial and R2.4 million is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description		NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water		1200	476	393	395	724	378	375	1 979	69 132	73 852	72 588			
Trade and Other Receivables from Exchange Transactions - Electricity		1300	467	355	275	321	270	220	694	26 866	29 469	28 372			
Receivables from Non-exchange Transactions - Property Rates		1400	1 142	953	920	911	930	879	4 761	52 619	63 115	60 100			
Receivables from Exchange Transactions - Waste Water Management		1500	859	852	853	852	850	852	4 598	63 876	73 593	71 029			
Receivables from Exchange Transactions - Waste Management		1600	635	610	609	605	601	602	3 239	44 107	51 008	49 154			
Receivables from Exchange Transactions - Property Rental Debtors		1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts		1810	2 477	2 390	2 361	2 333	2 318	2 281	13 257	140 454	167 870	160 643			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-			
Other		1900	77	51	50	49	45	38	231	3 712	4 254	4 076			
Total By Income Source		2000	6 132	5 604	5 463	5 796	5 392	5 248	28 760	400 766	463 161	445 962	-	-	
January Totals			5 969	5 560	5 910	5 431	5 274	5 130	28 439	396 930	458 643	441 205			
Debtors Age Analysis By Customer Group															
Organs of State		2200	433	458	402	401	397	332	1 434	6 262	10 119	8 826			
Commercial		2300	628	382	352	400	369	367	1 540	23 115	27 152	25 790			
Households		2400	5 013	4 731	4 676	4 961	4 594	4 517	25 595	369 394	423 480	409 060			
Other		2500	57	34	34	33	33	33	192	1 995	2 411	2 286			
Total By Customer Group		2600	6 132	5 604	5 463	5 796	5 392	5 248	28 760	400 766	463 161	445 962	-	-	

The graph below shows outstanding debtors per category as a percentage of the total debtors outstanding for the period ending February 2025



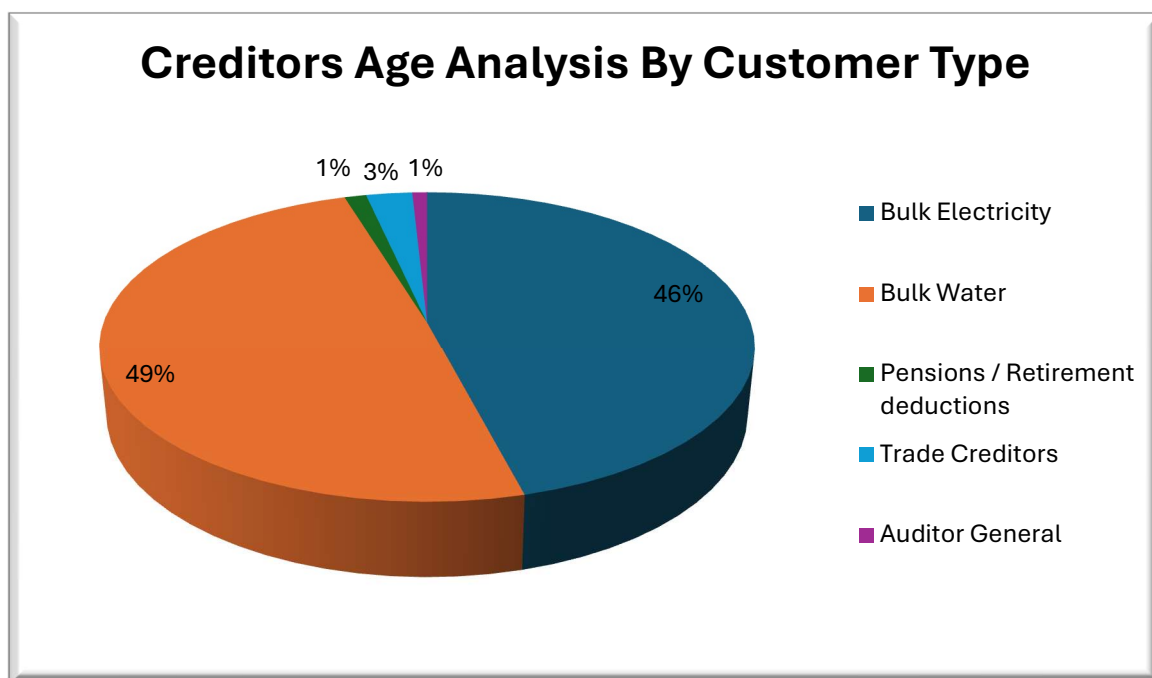
### 3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R275.7 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R126.6 million and R136.1 million represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	7 583	8 643	8 817	9 567	8 118	43 199	40 646	-	126 573	
Bulk Water	0200	3 519	4 290	4 023	2 911	2 281	12 406	14 231	92 398	136 058	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	874	841	865	877	3 456	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	1 301	1 708	1 430	593	488	195	1 609	7 324	
Auditor General	0800	364	342	273	437	251	307	41	323	2 338	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	11 466	14 576	14 822	14 345	12 117	57 240	55 978	95 206	275 749	-

The graph below shows creditors per category as a percentage of the total creditors outstanding for the period ending February 2025



## 4. Budget Performance Overview

### 4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Financial Performance</b>									
Property rates	12 916	14 608	14 608	1 108	9 008	9 739	(731)	-8%	14 608
Service charges	31 972	40 709	40 241	2 460	25 432	26 827	(1 395)	-5%	40 241
Investment revenue	357	-	44	-	22	29	(7)	-25%	44
Transfers and subsidies - Operational	76 049	72 942	73 390	372	54 220	48 926	5 294	0	73 390
Other own revenue	35 025	33 197	33 775	2 434	19 329	22 517	(3 187)	-14%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>156 319</b>	<b>161 455</b>	<b>162 058</b>	<b>6 375</b>	<b>108 012</b>	<b>108 039</b>	<b>(27)</b>	<b>-0%</b>	<b>162 058</b>

### 4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Employee costs	47 180	54 352	54 377	4 608	33 556	36 251	(2 696)	-7%	54 377
Remuneration of Councillors	5 257	5 587	5 365	410	3 528	3 577	(48)	-1%	5 365
Depreciation and amortisation	18 423	23 541	23 541	1 962	15 694	15 694	0	0%	23 541
Interest	1 958	1 887	1 415	146	146	944	(798)	-85%	1 415
Inventory consumed and bulk purchases	37 300	38 333	38 018	147	13 221	25 345	(12 124)	-48%	38 018
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	97 568	41 209	63 766	12 539	40 199	42 511	(2 312)	-5%	63 766
<b>Total Expenditure</b>	<b>207 686</b>	<b>164 908</b>	<b>186 482</b>	<b>19 811</b>	<b>106 344</b>	<b>124 322</b>	<b>(17 978)</b>	<b>-14%</b>	<b>186 482</b>

### 4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>51 549</b>	<b>42 258</b>	<b>93 924</b>	<b>673</b>	<b>38 733</b>	<b>62 616</b>	<b>(23 883)</b>	<b>-38%</b>	<b>93 924</b>
Capital transfers recognised	51 549	42 258	93 536	306	38 367	62 357	(23 991)	-38%	93 536
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	388	367	367	259	108	42%	388
<b>Total sources of capital funds</b>	<b>51 549</b>	<b>42 258</b>	<b>93 924</b>	<b>673</b>	<b>38 733</b>	<b>62 616</b>	<b>(23 883)</b>	<b>-38%</b>	<b>93 924</b>

### 4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Cash flows</b>									
Net cash from (used) operating	68 849	27 912	73 022	(1 406)	68 737	48 682	(20 055)	-41%	179 485
Net cash from (used) investing	(51 374)	(42 258)	(93 924)	(673)	(38 733)	(62 616)	(23 883)	38%	(93 924)
Net cash from (used) financing	(14)	325	325	4	34	216	183	84%	325
<b>Cash/cash equivalents at the month/year end</b>	<b>18 194</b>	<b>(13 952)</b>	<b>(20 508)</b>	<b>9 834</b>	<b>31 141</b>	<b>(13 649)</b>	<b>(44 790)</b>	<b>328%</b>	<b>86 989</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 Budget Funding Plan**

The municipality is required to maintain positive cash balances.

Opening cash balance as per bank statement = - R 2 215 939.16

Closing cash balance as per bank statement = - R500 683.60

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

There are no unauthorised debit orders for the month of February; the municipality reverses these debit orders monthly.

The municipality was not charged penalties and interest for PAYE by SARS for late payment made for February 2025.

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

Trade creditors for the previous month amounts to R272.9 million which increased to R275.7 by R2.8 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 February amounts to R351.2 million and the total current assets is R63.6 million, which shows that municipality is not able to meet its obligations with its available cash resources.

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

Municipality has incurred 14% collection rates for the month of January 2025 which has increased to 20% in the month of February 2025.

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

###### **Electricity**

Total electricity losses as of 28 February 2025 are an average of 52% or R1.3 million. The norm in terms MFMA Circular 71 is 7% – 10%.

###### **Water**

Total water losses as of 28 February 2025 are an average of 97% or R843.3 thousands 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	Adjustment	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	38 700 297.00	18 258 000.00	11 148 484.15	7 109 515.85	29%
Water Services Infrastructure Grant	20 000 000.00	20 000 000.00	16 000 000.00	11 270 131.52	4 729 868.48	56%
Regional Bulk Infrastructure Grant	-	32 834 809.00	21 284 388.77	15 947 952.29	-	49%
FBDM (Capital)	-	2 000 000.00	-	-	-	0%
<b>Sub-Total</b>	<b>42 258 000.00</b>	<b>93 535 106.00</b>	<b>55 542 388.77</b>	<b>38 366 567.96</b>	<b>11 839 384.33</b>	<b>41%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>42 258 000.00</b>	<b>93 535 106.00</b>	<b>55 542 388.77</b>	<b>38 366 567.96</b>	<b>11 839 384.33</b>	<b>41%</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 which is adjusted to R93.5 million, from the total allocation the municipality received R55.5 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 Table C1: Monthly Budget Statements Summary

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Financial Performance</b>									
Property rates	12 916	14 608	14 608	1 108	9 008	9 739	(731)	-8%	14 608
Service charges	31 972	40 709	40 241	2 460	25 432	26 827	(1 395)	-5%	40 241
Investment revenue	357	-	44	-	22	29	(7)	-25%	44
Transfers and subsidies - Operational	76 049	72 942	73 390	372	54 220	48 926	5 294	0	73 390
Other own revenue	35 025	33 197	33 775	2 434	19 329	22 517	(3 187)	-14%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>158 319</b>	<b>161 455</b>	<b>162 058</b>	<b>6 375</b>	<b>108 012</b>	<b>108 039</b>	<b>(27)</b>	<b>-0%</b>	<b>162 058</b>
Employee costs	47 180	54 352	54 377	4 608	33 556	36 251	(2 696)	-7%	54 377
Remuneration of Councillors	5 257	5 587	5 365	410	3 528	3 577	(48)	-1%	5 365
Depreciation and amortisation	18 423	23 541	23 541	1 962	15 694	15 694	0	0%	23 541
Interest	1 958	1 887	1 415	146	146	944	(798)	-85%	1 415
Inventory consumed and bulk purchases	37 300	38 333	38 018	147	13 221	25 345	(12 124)	-48%	38 018
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	97 568	41 209	63 766	12 539	40 199	42 511	(2 312)	-5%	63 766
<b>Total Expenditure</b>	<b>207 686</b>	<b>164 908</b>	<b>186 482</b>	<b>19 811</b>	<b>106 344</b>	<b>124 322</b>	<b>(17 978)</b>	<b>-14%</b>	<b>186 482</b>
<b>Surplus/(Deficit)</b>	<b>(51 368)</b>	<b>(3 453)</b>	<b>(24 425)</b>	<b>(13 438)</b>	<b>1 668</b>	<b>(16 283)</b>	<b>17 951</b>	<b>-110%</b>	<b>(24 425)</b>
Transfers and subsidies - capital (monetary allocations)	50 290	42 258	93 535	1 870	55 542	62 357	(6 814)	-11%	93 535
Transfers and subsidies - capital (in-kind)	4 894	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 817</b>	<b>38 805</b>	<b>69 111</b>	<b>(11 567)</b>	<b>57 210</b>	<b>46 074</b>	<b>11 136</b>	<b>24%</b>	<b>69 111</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>3 817</b>	<b>38 805</b>	<b>69 111</b>	<b>(11 567)</b>	<b>57 210</b>	<b>46 074</b>	<b>11 136</b>	<b>24%</b>	<b>69 111</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>51 549</b>	<b>42 258</b>	<b>93 924</b>	<b>673</b>	<b>38 733</b>	<b>62 616</b>	<b>(23 883)</b>	<b>-38%</b>	<b>93 924</b>
Capital transfers recognised	51 549	42 258	93 536	306	38 367	62 357	(23 991)	-38%	93 536
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	388	367	367	259	108	42%	388
<b>Total sources of capital funds</b>	<b>51 549</b>	<b>42 258</b>	<b>93 924</b>	<b>673</b>	<b>38 733</b>	<b>62 616</b>	<b>(23 883)</b>	<b>-38%</b>	<b>93 924</b>
<b>Financial position</b>									
Total current assets	47 495	158 919	144 761		63 603				144 761
Total non current assets	480 911	395 757	430 556		504 228				430 556
Total current liabilities	309 212	383 573	373 845		351 212				373 845
Total non current liabilities	7 640	8 079	8 143		7 640				8 143
Community wealth/Equity	210 318	122 870	122 870		211 554				122 870
<b>Cash flows</b>									
Net cash from (used) operating	68 849	27 912	73 022	(1 406)	68 737	48 682	(20 055)	-41%	179 485
Net cash from (used) investing	(51 374)	(42 258)	(93 924)	(673)	(38 733)	(62 616)	(23 883)	38%	(93 924)
Net cash from (used) financing	(14)	325	325	4	34	216	183	84%	325
<b>Cash/cash equivalents at the month/year end</b>	<b>18 194</b>	<b>(13 952)</b>	<b>(20 508)</b>	<b>9 834</b>	<b>31 141</b>	<b>(13 649)</b>	<b>(44 790)</b>	<b>328%</b>	<b>86 989</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	6 132	5 604	5 463	5 796	5 392	5 248	28 760	400 766	463 161
<b>Creditors Age Analysis</b>									
Total Creditors	11 466	14 576	14 822	14 345	12 117	57 240	55 978	95 206	275 749

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) - M08 February

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>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>96 186</b>	<b>91 756</b>	<b>93 011</b>	<b>2 036</b>	<b>66 913</b>	<b>62 007</b>	4 906	8%	<b>93 011</b>
Executive and council		65 798	66 243	66 691	372	49 993	44 460	5 533	12%	66 691
Finance and administration		30 388	25 513	26 320	1 664	16 920	17 547	(626)	-4%	26 320
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>1 982</b>	<b>2 206</b>	<b>2 329</b>	<b>38</b>	<b>939</b>	<b>1 553</b>	(614)	-40%	<b>2 329</b>
Community and social services		1 290	1 321	1 299	–	621	866	(245)	-28%	1 299
Sport and recreation		43	–	146	(3)	3	97	(95)	-97%	146
Public safety		649	884	884	41	315	590	(274)	-47%	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>300</b>	(300)	-100%	<b>450</b>
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		176	450	450	–	–	300	(300)	-100%	450
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>113 159</b>	<b>109 302</b>	<b>159 803</b>	<b>6 170</b>	<b>95 702</b>	<b>106 535</b>	(10 833)	-10%	<b>159 803</b>
Energy sources		19 481	21 682	21 682	880	12 555	14 454	(1 899)	-13%	21 682
Water management		48 508	35 805	88 615	2 896	48 298	59 076	(10 778)	-18%	88 615
Waste water management		34 601	40 008	37 700	1 401	27 006	25 133	1 873	7%	37 700
Waste management		10 569	11 807	11 807	993	7 843	7 871	(28)	0%	11 807
<i><b>Other</b></i>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>211 503</b>	<b>203 713</b>	<b>255 593</b>	<b>8 245</b>	<b>163 554</b>	<b>170 395</b>	<b>(6 841)</b>	<b>-4%</b>	<b>255 593</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>62 676</b>	<b>65 048</b>	<b>74 544</b>	<b>5 784</b>	<b>46 035</b>	<b>49 696</b>	(3 661)	-7%	<b>74 651</b>
Executive and council		13 681	13 862	16 037	1 223	8 915	10 691	(1 776)	-17%	16 219
Finance and administration		48 995	51 185	58 507	4 561	37 119	39 005	(1 885)	-5%	58 432
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>13 046</b>	<b>14 527</b>	<b>14 410</b>	<b>1 020</b>	<b>8 381</b>	<b>9 607</b>	(1 226)	-13%	<b>14 650</b>
Community and social services		2 427	2 958	2 384	176	1 562	1 589	(27)	-2%	2 384
Sport and recreation		2 898	4 845	5 293	263	2 177	3 528	(1 351)	-38%	5 310
Public safety		3 459	3 463	3 463	319	2 445	2 309	137	6%	3 686
Housing		4 263	3 261	3 271	263	2 196	2 181	15	1%	3 271
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		<b>9 889</b>	<b>8 322</b>	<b>9 077</b>	<b>1 140</b>	<b>5 532</b>	<b>6 051</b>	(520)	-9%	<b>9 077</b>
Planning and development		5 539	5 951	6 404	1 001	3 909	4 269	(360)	-8%	6 404
Road transport		4 351	2 371	2 673	140	1 622	1 782	(160)	-9%	2 673
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>122 074</b>	<b>77 011</b>	<b>88 451</b>	<b>11 866</b>	<b>45 597</b>	<b>58 967</b>	(13 371)	-23%	<b>88 104</b>
Energy sources		55 978	39 251	42 172	3 152	19 271	28 115	(8 843)	-31%	41 864
Water management		37 168	18 282	21 426	3 232	11 266	14 284	(3 018)	-21%	21 408
Waste water management		19 276	15 818	18 634	3 294	12 132	12 423	(291)	-2%	18 632
Waste management		9 652	3 660	6 218	2 188	2 928	4 146	(1 218)	-29%	6 200
<i><b>Other</b></i>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>207 686</b>	<b>164 908</b>	<b>186 482</b>	<b>19 811</b>	<b>105 544</b>	<b>124 322</b>	<b>(18 778)</b>	<b>-15%</b>	<b>186 482</b>
<b>Surplus/ (Deficit) for the year</b>		<b>3 817</b>	<b>38 805</b>	<b>69 111</b>	<b>(11 567)</b>	<b>58 010</b>	<b>46 074</b>	<b>11 937</b>	<b>0.2590772</b>	<b>69 111</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) - M08 February

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		65 798	66 243	66 691	372	49 993	44 460	5 533	12.4%	66 691
Vote 02 - Office OfThe Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		175	-	-	-	17	-	17	#DIV/0!	-
Vote 04 - Financial Services		30 213	25 513	26 320	1 664	16 903	17 547	(643)	-3.7%	26 320
Vote 05 - Municipal Infrastructure		113 335	109 752	148 446	(679)	88 852	98 964	(10 112)	-10.2%	148 446
Vote 06 - Community Services		-	2 206	14 136	7 459	7 524	9 424	(1 901)	-20.2%	14 136
Vote 07 - Public Safety & Transport		1 982	-	-	(571)	265	-	265	#DIV/0!	-
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 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	211 503	203 713	255 593	8 245	163 554	170 395	(6 841)	-4.0%	255 593
Expenditure by Vote	1									
Vote 01 - Executive & Council		12 761	11 703	13 292	1 141	8 354	8 861	(508)	-5.7%	13 292
Vote 02 - Office OfThe Municipal Manager		920	2 159	2 745	81	562	1 830	(1 268)	-69.3%	2 745
Vote 03 - Corporate Services		15 141	17 241	17 255	629	10 993	11 503	(510)	-4.4%	17 255
Vote 04 - Financial Services		33 854	33 945	41 253	3 932	26 126	27 502	(1 376)	-5.0%	41 253
Vote 05 - Municipal Infrastructure		129 300	82 382	93 126	11 136	48 380	62 084	(13 704)	-22.1%	93 126
Vote 06 - Community Services		-	10 679	12 547	7 546	7 720	8 365	(645)	-7.7%	12 547
Vote 07 - Public Safety & Transport		8 784	587	0	(5 248)	5	0	5	9711.2%	0
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-		-
Vote 09 - Planning & Development		6 926	6 213	6 265	593	4 204	4 177	28	0.7%	6 265
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-		-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-		-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-		-
Vote 13 - Electricity Department		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	207 686	164 908	186 482	19 811	106 344	124 322	(17 978)	-14.5%	186 482
Surplus/ (Deficit) for the year	2	3 817	38 805	69 111	(11 567)	57 210	46 074	11 136	24.2%	69 111

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 66.66 % as at end of February 2025.

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

Executive and Council Administration original budget amounts to R11.7 million and has been adjusted to R 13.3 million. For the month of February 2025, R1.1 million has been spent and the actual year to date amounts to R8.4 million which reflected negative variance of 5.7% when compared to the projected budget that amounts to R8.9 million.

### **Vote 2 – Municipal Manager**

Municipal Manager original budget amounts to R2.2 million which has been adjusted to R2.7 million. For the month of February 2025, R81 thousands has been spent and the actual year to date amounts to 562 thousand. Due unfilled vacant posts in the Municipal Manager office, the municipality has spent 69.3% less than the projected budget that amounts to R1.8 million for the month ending February 2025.

### **Vote 3 – Corporate Services**

Corporate Services original budget amounts to R17.2 million which it has been adjusted to R17.3 million. For the reporting month of February 2025, R629 thousands has been spent and the actual year to date amounts to R10.9 million which shows that Corporate Services has spent 4.4% less than the projected budget that amounts to R 11.5 million.

### **Vote 4 – Finance Department**

Finance Department original budget amounts to R33.9 million which has been adjusted to 41.3 million. For the month of February 2025, R3.9 million has been spent and the actual year to date amounts to R26.1 million which shows that Finance Department has spent 5% less than the projected budget that amounts to R27.5 million.

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

Municipal Infrastructure original budget amounts to R82.4 million which has been adjusted to R93.1 million, for the month of February 2025 R11.1 million has been spent and the actual year to date amounts to R48.4 million which shows that the municipality has spent 22.1% less than the projected budget that amounts to R62.1 million.

### **Vote 6-Community Services**

Community Services original budget amount to R10.7 million which has been adjusted to R12.5 million. For the reporting month of February 2025, municipality has spent R7.5 million and the year-to-date actual amounts to R7.7 million which shows that the municipality has spent 7.7% less than the projected budget that amounts to R8.4 million.

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

Planning & Development original budget amounts to R6.2 million which has been adjusted to R6.3 million, for the month of February R593 thousand has been spent and the actual year to date amounts to R4.2 million which shows that municipality has spent 0.7% more than the projected budget that amounts to R4.2 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) - M08 February

VC053 Mayangery - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - MoS February										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 600	18 637	18 637	741	11 554	12 425	(871)	-7%	18 637
Service charges - Water		3 264	3 663	5 196	409	3 316	3 464	(148)	-4%	5 196
Service charges - Waste Water Management		8 059	11 363	9 363	755	6 061	6 242	(181)	-3%	9 363
Service charges - Waste management		6 050	7 045	7 045	556	4 500	4 697	(196)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	1 171	43	653	781	(128)	-16%	1 171
Agency services		—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		19 311	24 389	24 389	1 748	13 715	16 259	(2 544)	-16%	24 389
Interest from Current and Non Current Assets		357	—	44	—	22	29	(7)	-25%	44
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		9	2	36	1	21	24	(3)	-11%	36
Rental from Fixed Assets		6	3	149	(3)	10	99	(89)	-90%	149
Licence and permits		—	—	—	—	—	—	—	—	—
Operational Revenue		8 405	298	298	41	315	199	117	59%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 108	9 008	9 739	(731)	-8%	14 608
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		395	586	586	—	—	391	(391)	-100%	586
Licence and permits		—	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		76 049	72 942	73 390	372	54 220	48 926	5 294	11%	73 390
Interest		5 986	7 146	7 146	603	4 614	4 764	(150)	-3%	7 146
Fuel Levy		—	—	—	—	—	—	—	—	—
Operational Revenue		208	—	—	—	—	—	—	—	—
Gains on disposal of Assets		175	—	—	—	—	—	—	—	—
Other Gains		—	—	—	—	—	—	—	—	—
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		156 319	161 455	162 058	6 375	108 012	108 039	(27)	0%	162 058
Expenditure By Type										
Employee related costs		47 180	54 352	54 377	4 608	33 556	36 251	(2 696)	-7%	54 377
Remuneration of councillors		5 257	5 587	5 365	410	3 528	3 577	(48)	-1%	5 365
Bulk purchases - electricity		26 694	25 000	25 000	—	8 766	16 667	(7 900)	-47%	25 000
Inventory consumed		10 606	13 333	13 018	147	4 455	8 679	(4 224)	-49%	13 018
Debt impairment		—	17 056	31 865	11 294	21 243	21 243	0	0%	31 865
Depreciation and amortisation		18 423	23 541	23 541	1 962	15 694	15 694	0	0%	23 541
Interest		1 958	1 887	1 415	146	146	944	(798)	-85%	1 415
Contracted services		11 680	7 750	11 422	921	6 877	7 615	(737)	-10%	11 422
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		63 729	—	—	—	—	—	—	—	—
Operational costs		19 054	15 824	19 901	324	12 079	13 267	(1 188)	-9%	19 901
Losses on Disposal of Assets		3 105	—	—	—	—	—	—	—	—
Other Losses		—	579	579	—	—	386	(386)	-100%	579
Total Expenditure		207 686	164 908	186 482	19 811	106 344	124 322	(17 978)	-14%	186 482
Surplus/(Deficit)		(51 368)	(3 453)	(24 425)	(13 436)	1 668	(16 283)	17 951	-110%	(24 425)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	93 535	1 870	55 542	62 357	(6 814)	-11%	93 535
Transfers and subsidies - capital (in-kind)		4 894	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		3 817	38 805	69 111	(11 567)	57 210	46 074	11 136	0	69 111
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		3 817	38 805	69 111	(11 567)	57 210	46 074	11 136	0	69 111
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		3 817	38 805	69 111	(11 567)	57 210	46 074	11 136	0	69 111
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year		3 817	38 805	69 111	(11 567)	57 210	46 074	11 136	0	69 111

### 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 February 2025, the municipality has generated total operating revenue that amounts to R6.4 million of which R372 thousands from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to R53.8 million and the year-to-date budget amounts to R59.1 million which reflects a negative variance amounts to R5.3 million excluding operational grants, which shows that the municipality has under billed in February 2025.

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

### **Property Rates**

The municipality has billed revenue of R1.1 million in February 2025. However, the actual year-to-date revenue amounts to R 9 million which is 8% lower than the budgeted revenue of R9.7 million for the period under review. This shortfall can be attributed to objections related to the valuation roll and a low payment rate.

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

Municipality has billed revenue of R 741 thousand from Sales of Electricity. However, the year-to-date revenue amounts to R11.6 million, which reflected a negative variance of 7% when compared to year-to-date budget that amounts to R12.4 million for the period under review. The variance in Electricity Revenue is immaterial.

### **Service charges – water.**

The municipality billed revenue of R409 thousands from Water Services, meanwhile the year-to-date actual amounts to R3.3 million which is 4% less than the year-to-date budget of R 3.5 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 R755 thousand. The year-to-date actual amounts to R6.1 million, which is 3% less than the year-to-date budget of R 6.2 million for the month. The variance is immaterial.

### **Service charges – refuse.**

The municipality generated R556 thousands and actual year to date amounts to R 4.5 million which is 4% less than year to date budget that amounts to R4.7 million during the period under review. The variance is immaterial.

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

The municipality has generated R43 thousands from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to R653 thousand which resulted the variance of negative 16% when compared to year-to-date budget amounting to R781 thousand.

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

Due to refund made for renting out stadium, municipality has incurred R3.3 thousands from Rent from Fixed Assets for the reporting month. The actual year to date amounts to R10 thousands which resulted the variance of 90% when compared to year-to-date budget of R99 thousands.

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

The municipality has generated revenue amounting to R 1.7 million, with the actual year-to-date revenue amounting to R 13.7 million, which is 16% less than the year-to-date budget of R 16.3 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 R391 thousands for February 2025.

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

As per DoRa payment schedule, Municipality has received R372 thousands from EPWP.

**Other revenue**

The municipality received R41 thousands from other revenue for this month, the year-to-date actual amounts to R315 thousands which is 59% more than the projected revenue that amounts to R199 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, 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 C4 provides a comprehensive overview of the municipality's operating expenditure. These figures have been derived from C4 in the attached C-Schedule. During February the municipality incurred a total operating expenditure of R19.8 million and the current year-to-date actual shows that the municipality has spent R106.3 million to date, which is 14% less than the projected budget of R124.3 million.

**Employee related costs**

The municipality incurred R 4.6 million on employee related costs and actual year to date amounts to R33.6 million which reflects a negative variance of 7% that show that the municipality has spent less than the year-to-date budget which amounts to R 36.3 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 R410 thousands and the year-to-date actual amounts to R 3.5 million which reflects a negative variance of 1% when compared to year-to-date budget that amounts to R 3.6 million. The variance in Remuneration of Councillors is immaterial.

**Debt impairment**

The municipality incurred R11.3 million on debt impairment and the actual year to date amounts to R21.2 million which reflects 0% variance when compared to actual year to date budget that amounts R21.2 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 2023/24 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 R15.7 million which reflects 0% variance when compared to actual year to date budget that amounts to R15.7 million. Journals are being processed based on budgeted Depreciation amount as per 2023/24 Annual Financial Statement.

**Bulk purchases**

The municipality did not pay Eskom for the reporting month and the actual year to date actual remained unchanged from the previous months which amounts to R8.8 million and reflected a negative variance amounting to R 7.9 million that is 47% less than projected budget that amounts to R16.7 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 147 thousand on inventory consumed and the year-to-date expenditure amounts to R4.5 million. This reflects a variance of 49% less than the projected budget of R 8.7 million. The reason for this variance is that the municipality is unable to honour monthly payments to Vaal harts 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 R921 thousands and the year-to-date actual amounts to R6.9 million which reflects negative variance of 10% when compared to the actual year to date budget that amounts to R7.6 million. This variance caused municipality is trying to pay its services providers within 30 days after receiving invoice.

**Operational cost**

This item has incurred expenditure amounting to R324 thousands and the actual year to dates amounts to R12.1 million which reflected negative 9% variance when compared to the year-to-date budget that amounts to R 13.3 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) - A - M08 February

Vote Description R thousand	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>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of multi-year capital appropriation</b>	1								
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	368	367	367	245	121	50%
03.2 - Corporate Admin		-	-	368	367	367	245	121	50%
Vote 04 - Financial Services		-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	20	-	-	13	(13)	-100%
06.3 - Library		-	-	20	-	-	13	(13)	-100%
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 Af		-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>		-	-	388	367	367	259	108	42%
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of single-year capital appropriation</b>	1								
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-
03.2 - Corporate Admin		-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		51 549	42 258	93 536	306	38 367	62 357	(23 991)	-38%
05.4 - Sanitation		17 067	20 000	20 000	-	11 270	13 333	(2 063)	-15%
05.5 - Water		34 482	22 258	73 536	306	27 096	49 024	(21 928)	-45%
05.6 - Electricity		-	-	-	-	-	-	-	-
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 Af		-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		51 549	42 258	93 536	306	38 367	62 357	(23 991)	-38%
<b>Total Capital Expenditure</b>		51 549	42 258	93 924	673	38 733	62 616	(23 883)	-38%

For the reporting month the municipality has spent R673 thousands on capital assets, and the year-to-date actual amounts to R38.7 million which is still 38% less than the projected actual budget that amounts to R 62.6 million.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		1 104	63 861	21 044	2 105	21 044
Trade and other receivables from exchange transactions		(20 998)	32 176	64 926	(13 896)	64 926
Receivables from non-exchange transactions		1 878	16 277	16 078	12 227	16 078
Current portion of non-current receivables						
Inventory		121	(994)	(994)	(29)	(994)
VAT		67 344	49 413	45 569	65 108	45 569
Other current assets		(1 953)	(1 814)	(1 862)	(1 913)	(1 862)
<b>Total current assets</b>		<b>47 495</b>	<b>158 919</b>	<b>144 761</b>	<b>63 603</b>	<b>144 761</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	406 347	478 977	406 347
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		13	10	7	13	7
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>430 556</b>	<b>504 228</b>	<b>430 556</b>
<b>TOTAL ASSETS</b>		<b>528 406</b>	<b>554 676</b>	<b>575 317</b>	<b>567 831</b>	<b>575 317</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	0	0	–	0
Consumer deposits		1 330	1 309	1 309	1 363	1 309
Trade and other payables from exchange transactions		273 155	347 263	325 709	252 675	325 709
Trade and other payables from non-exchange transactions		805	3 236	11 417	60 590	11 417
Provision		8 962	7 404	7 404	8 893	7 404
VAT		24 960	24 362	28 007	27 690	28 007
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>309 212</b>	<b>383 573</b>	<b>373 845</b>	<b>351 212</b>	<b>373 845</b>
<b>Non current liabilities</b>						
Financial liabilities		730	794	858	730	858
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>8 143</b>	<b>7 640</b>	<b>8 143</b>
<b>TOTAL LIABILITIES</b>		<b>316 852</b>	<b>391 651</b>	<b>381 987</b>	<b>358 851</b>	<b>381 987</b>
<b>NET ASSETS</b>	<b>2</b>	<b>211 554</b>	<b>163 025</b>	<b>193 330</b>	<b>208 980</b>	<b>193 330</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		210 318	122 870	122 870	211 554	122 870
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>210 318</b>	<b>122 870</b>	<b>122 870</b>	<b>211 554</b>	<b>122 870</b>

### Total Assets

Variances were noted between the budgeted values of assets and the actual recorded at the end of the review period. As at the end of February 2025, the municipality recorded total assets of R567.8 million which includes R 63.6 million and R504.2 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 February 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of -R 1.7 million, representing about 0% of the total assets. Looking at the annual budgeted trade and other receivables of R48.5 million which is adjusted to R81 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 28 February 2025, the municipality recorded R 478.9 million for Property Plant and Equipment, which represents 84% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. These assets determine the municipality's ability to deliver services to communities.

This shows that recorded PPE is R478.9 million which is more than the projected amount of R406.3 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 February 2025. As at the end February 2025, the municipality recorded total liabilities of 358.9 million which is R351.2 million and R7.6 million for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

The current ratio of the municipal's financial position equals to 0.18, which is current assets divided by current liabilities (63 603/351 212). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its short term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position to pay off debts when they become due.

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

## 5.7 Table C7: Monthly Budget Statement – Cash Flow

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		6 993	7 742	7 742	464	2 742	5 161	(2 420)	-47%	7 742
Service charges		45 907	21 576	21 328	881	13 111	14 219	(1 108)	-8%	21 328
Other revenue		2 379	7 128	7 526	1 562	12 288	5 017	7 271	145%	8 273
Transfers and Subsidies - Operational		65 921	72 942	73 390	372	54 220	48 926	5 294	11%	73 390
Transfers and Subsidies - Capital		53 439	42 258	93 535	1 870	55 542	62 357	(6 814)	-11%	93 535
Interest		357	-	-	-	240	-	240	#DIV/0!	-
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(106 149)	(121 846)	(129 083)	(6 410)	(69 261)	(86 055)	(16 794)	20%	(23 367)
Interest		-	(1 887)	(1 415)	(146)	(146)	(944)	(798)	85%	(1 415)
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>68 849</b>	<b>27 912</b>	<b>73 022</b>	<b>(1 406)</b>	<b>68 737</b>	<b>48 682</b>	<b>(20 055)</b>	<b>-41%</b>	<b>179 485</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)	(93 924)	(673)	(38 733)	(62 616)	(23 883)	38%	(93 924)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(51 374)</b>	<b>(42 258)</b>	<b>(93 924)</b>	<b>(673)</b>	<b>(38 733)</b>	<b>(62 616)</b>	<b>(23 883)</b>	<b>38%</b>	<b>(93 924)</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	34	4	30	832%	5
<b>Payments</b>										
Repayment of borrowing		-	319	319	-	-	213	213	100%	319
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(14)</b>	<b>325</b>	<b>325</b>	<b>4</b>	<b>34</b>	<b>216</b>	<b>183</b>	<b>84%</b>	<b>325</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>17 461</b>	<b>(14 021)</b>	<b>(20 577)</b>	<b>(2 075)</b>	<b>30 037</b>	<b>(13 718)</b>			<b>85 885</b>
Cash/cash equivalents at beginning:		734	69	69	11 909	1 104	69			1 104
Cash/cash equivalents at month/year end:		18 194	(13 952)	(20 508)	9 834	31 141	(13 649)			86 989

Table C7 presents details pertaining to cash flow performance. As at end of February 2025, the net cash inflow from operating activities amounts to –R1.4 million, whilst the net cash outflow from investing activities amounts to -R673 thousands that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts R4 thousand. The cash and cash equivalent held for February 2025 amounts to R9.8 million and the net effect of the above cash flows is cash outflow movement of -R 2.1 million.

## PART 2: SUPPORTING DOCUMENTATION

### 6. Debtors Analysis

The outstanding debtors as of 28 February 2025 amounts to R 463.2 million which shows increase of R4.5 million in debtors' book when compared to January 2025 outstanding debtors which amounted to R458.6 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R423.4 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 increased to 20% when compared to average collection rate which amounts to 14% 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 - M08 February

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	476	393	395	724	378	375	1 979	69 132	73 852	72 588		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	467	355	275	321	270	220	694	26 866	29 469	28 372		
Receivables from Non-exchange Transactions - Property Rates	1400	1 142	953	920	911	930	879	4 761	52 619	63 115	60 100		
Receivables from Exchange Transactions - Waste Water Management	1500	859	852	853	852	850	852	4 598	63 876	73 593	71 029		
Receivables from Exchange Transactions - Waste Management	1600	635	610	609	605	601	602	3 239	44 107	51 008	49 154		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 477	2 390	2 361	2 333	2 318	2 281	13 257	140 454	167 870	160 643		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	77	51	50	49	45	38	231	3 712	4 254	4 076		
<b>Total By Income Source</b>	<b>2000</b>	<b>6 132</b>	<b>5 604</b>	<b>5 463</b>	<b>5 796</b>	<b>5 392</b>	<b>5 248</b>	<b>28 760</b>	<b>400 766</b>	<b>463 161</b>	<b>445 962</b>	-	-
<b>January Totals</b>		<b>5 969</b>	<b>5 560</b>	<b>5 910</b>	<b>5 431</b>	<b>5 274</b>	<b>5 130</b>	<b>28 439</b>	<b>396 930</b>	<b>458 643</b>	<b>441 205</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	433	458	402	401	397	332	1 434	6 262	10 119	8 826		
Commercial	2300	628	382	352	400	369	367	1 540	23 115	27 152	25 790		
Households	2400	5 013	4 731	4 676	4 961	4 594	4 517	25 595	369 394	423 480	409 060		
Other	2500	57	34	34	33	33	33	192	1 995	2 411	2 286		
<b>Total By Customer Group</b>	<b>2600</b>	<b>6 132</b>	<b>5 604</b>	<b>5 463</b>	<b>5 796</b>	<b>5 392</b>	<b>5 248</b>	<b>28 760</b>	<b>400 766</b>	<b>463 161</b>	<b>445 962</b>	-	-

## 6.1 Top 100 Debtors: Commercial

ACCOUNT NO	NAME	Current	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS BAL	CONSOLIDATED BALANCE
1015015	S SANRAL	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 17 455.58	R 2 821 252.46	R 2 978 352.68
1015018	LM ERASMUS BOEDERY GRASBULT	R 6 741.74	R 6 735.03	R 6 728.32	R 6 721.60	R 6 714.89	R 6 708.17	R 6 701.46	R 6 695.38	R 6 620.27	R 880 344.98	R 940 711.84
1011982	WARRENTON SUPER CHICKEN PTY LTD	R 17 251.68	R 13 178.87	R 13 030.93	R 12 946.32	R 12 798.39	R 12 614.19	R 16 391.14	R 12 123.48	R 33 083.38	R 454 652.47	R 598 070.85
1002657	A TERWIN	R 8 638.79	R 8 590.07	R 8 541.36	R 8 492.64	R 8 443.92	R 8 395.21	R 8 346.48	R 8 300.38	R 7 998.84	R 503 885.96	R 579 633.65
1006085	4720103177 TRANSNET FREIGHT RAIL	R 84 192.65	R 74 688.00	R 65 276.95	R 82 486.63	R 98 323.70	R 99 301.00	R 6 418.00	R -	R -	R -	R 510 686.93
1015849	CM AVENANT	R 4 890.73	R 4 491.33	R 4 334.37	R 4 315.20	R 4 158.26	R 4 001.32	R 3 844.37	R 3 963.35	R 3 711.36	R 407 399.22	R 445 109.51
1016074	THABAZIBU F TRADING	R 6 936.18	R 7 384.05	R 7 518.58	R 9 633.56	R 3 970.94	R 7 551.18	R 10 616.39	R 10 749.08	R 8 604.32	R 369 009.40	R 441 973.68
1002463	A SPOORNET	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 1 730.54	R 424 921.44	R 440 496.30
1012890	LI KGWAPI	R 7 472.82	R 7 480.16	R 7 487.50	R 7 494.84	R 7 423.23	R 7 434.71	R 7 446.19	R 7 459.62	R 7 269.11	R 306 114.72	R 373 082.90
1012914	CENTENNIAL TRADING CO 114 PTY LTD	R 4 526.40	R 4 502.82	R 4 479.25	R 4 455.66	R 4 432.08	R 4 408.49	R 4 421.86	R 4 399.71	R 4 231.65	R 302 643.86	R 342 501.78
1011755	TRANSKA RESORT	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 1 571.57	R 291 586.20	R 305 730.33
1007879	GD LANDRY	R 3 234.47	R 3 218.84	R 3 203.23	R 3 187.60	R 3 171.95	R 3 156.33	R 3 140.70	R 3 125.81	R 3 038.19	R 266 369.31	R 294 846.43
1002107	HM AVENANT	R 3 869.87	R 2 952.12	R 2 943.24	R 2 934.37	R 2 925.50	R 2 916.62	R 2 907.75	R 2 899.29	R 2 768.30	R 256 599.70	R 283 716.76
1014983	ED COETZEE	R 2 996.13	R 2 981.56	R 2 966.98	R 2 952.41	R 2 937.83	R 2 923.26	R 2 908.68	R 2 894.79	R 2 816.78	R 231 416.11	R 257 794.53
1000868	KJ HAARHOFF	R 4 051.92	R 4 028.11	R 4 004.31	R 3 980.50	R 3 956.70	R 3 932.89	R 3 909.09	R 3 886.39	R 3 756.32	R 211 583.38	R 247 089.61
1006345	THUSANANG MARK	R 2 510.28	R 2 498.81	R 2 487.35	R 2 475.88	R 2 464.42	R 2 452.96	R 2 441.50	R 2 430.57	R 2 365.23	R 219 438.59	R 241 565.59
1006273	NJ MOCHANE	R 3 132.80	R 3 115.57	R 3 098.32	R 3 081.08	R 3 063.81	R 3 046.57	R 3 029.32	R 3 012.88	R 2 916.59	R 200 587.77	R 228 084.71
1006338	SS & VK KOTE	R 2 376.87	R 2 365.86	R 2 354.87	R 2 343.87	R 2 332.86	R 2 321.86	R 2 310.86	R 2 300.37	R 2 237.43	R 201 622.73	R 222 567.58
1006603	E MARAKARELO	R 2 720.30	R 2 706.53	R 2 692.75	R 2 678.97	R 2 665.19	R 2 651.42	R 2 637.64	R 2 624.50	R 2 546.71	R 197 254.60	R 221 178.61
1005712	SEEKOEI ( LETAMO TAVERN)	R 2 327.78	R 2 316.92	R 2 306.06	R 2 295.22	R 2 284.37	R 2 273.51	R 2 262.66	R 2 252.63	R 2 152.65	R 183 702.79	R 204 174.59
1000192	JF DE BEER	R 3 405.43	R 3 385.07	R 3 364.71	R 3 344.35	R 3 323.99	R 3 303.63	R 3 283.27	R 3 263.86	R 3 155.02	R 173 896.76	R 203 726.09
1006090	BURNE-A-TOWEL PTY LTD	R 2 144.55	R 2 134.88	R 2 125.21	R 2 115.55	R 2 105.89	R 2 096.23	R 2 086.57	R 2 077.67	R 1 985.04	R 184 608.38	R 203 479.97
1001953	J ABRAHIM	R 3 251.31	R 3 192.04	R 3 132.76	R 3 113.70	R 3 054.43	R 2 995.14	R 2 935.87	R 2 877.48	R 2 734.43	R 166 365.11	R 193 652.27
1002433	JC HUMAN	R 2 640.43	R 2 625.96	R 2 611.49	R 2 597.02	R 2 582.54	R 2 568.07	R 2 553.60	R 2 540.11	R 2 421.77	R 169 225.56	R 192 366.55
1006152	GS NIEUWOUDT	R 1 412.61	R 1 407.29	R 1 401.97	R 1 396.65	R 1 391.32	R 1 386.01	R 1 380.69	R 1 375.74	R 1 499.03	R 179 080.84	R 191 732.15
1011977	BLACK GINGER 489 PTY LTD	R 11 404.00	R 11 299.89	R 11 195.78	R 11 091.67	R 10 987.56	R 10 883.44	R 10 779.33	R 10 680.08	R 10 123.33	R 89 293.49	R 187 738.57
1006441	TMS PADISHO	R 1 986.12	R 1 976.97	R 1 967.82	R 1 958.67	R 1 949.51	R 1 940.36	R 1 931.22	R 1 922.49	R 1 869.48	R 168 075.09	R 185 577.73
1005496	R RETSWELELE FUNERALS	R 2 860.13	R 2 844.22	R 2 828.31	R 2 812.38	R 2 796.46	R 2 780.53	R 2 764.62	R 2 749.57	R 2 645.14	R 155 965.60	R 181 046.96
1003418	KOMARIN KAFEE (OLIPHANT GGO)	R 2 375.57	R 2 387.75	R 2 374.56	R 2 361.37	R 2 348.19	R 2 335.00	R 2 321.81	R 2 309.24	R 2 238.66	R 152 535.27	R 173 587.42
1011696	M MANAGER	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 560.53	R 163 053.50	R 168 098.27
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	R 3 301.23	R 3 280.05	R 3 258.88	R 3 237.70	R 3 216.52	R 3 195.34	R 3 174.16	R 3 153.97	R 3 038.90	R 138 641.38	R 167 498.13
1002953	B EN M STOOR	R 2 157.30	R 2 146.45	R 2 135.58	R 2 124.74	R 2 113.88	R 2 103.03	R 2 092.18	R 2 604.34	R 2 111.23	R 143 316.63	R 162 905.36
1002071	A WELDECHERKOS(DANIELS)	R 2 152.33	R 2 107.89	R 2 187.95	R 31 409.42	R 1 102.88	R 1 098.74	R 1 094.60	R 1 090.66	R 1 065.78	R 119 532.60	R 162 842.85
1009234	AP MATSHA	R 1 690.25	R 1 682.38	R 1 674.50	R 1 666.62	R 1 658.73	R 1 650.85	R 1 642.98	R 1 635.48	R 1 589.26	R 144 445.35	R 159 336.40
1002438	JC HUMAN	R 170.14	R -	R -	R -	R -	R -	R -	R -	R -	R 157 487.29	R 157 657.43
1003420	O OLIPHANT (MADISO SENTRA)	R 1 920.25	R 1 920.25	R 1 908.16	R 2 030.30	R 1 913.87	R 1 889.30	R 1 864.74	R 1 854.72	R 1 900.32	R 130 486.76	R 147 688.67
1002314	PAV BURGER	R 5 089.26	R 5 124.31	R 5 082.67	R 5 041.02	R 5 037.63	R 5 100.05	R 5 058.40	R 5 018.70	R 4 927.36	R 101 691.53	R 147 170.93
1009433	MW SEEKOEI	R 1 476.97	R 1 470.82	R 1 464.68	R 1 458.54	R 1 452.39	R 1 446.25	R 1 440.11	R 1 434.25	R 1 397.35	R 132 885.52	R 145 926.88
1200221	WARRENTON SLAGHUIS	R -	R -	R -	R -	R -	R -	R -	R -	R 1 354.46	R 129 808.59	R 131 163.05
1001892	PAV BURGER	R 2 943.07	R 2 576.71	R 2 555.88	R 2 535.06	R 2 514.24	R 2 493.42	R 2 472.59	R 2 452.74	R 2 341.39	R 98 416.56	R 121 301.66
1004131	CE COETZEE	R 1 327.16	R 1 320.92	R 1 314.67	R 1 308.42	R 1 302.18	R 1 295.93	R 1 289.68	R 1 283.73	R 1 250.26	R 106 971.52	R 118 664.47
1003152	PJ MALAN	R 1 210.47	R 1 142.22	R 1 137.13	R 1 132.04	R 1 126.95	R 1 121.86	R 1 116.77	R 1 111.91	R 1 084.73	R 107 517.10	R 117 701.18
1007135	TF DLAMINI (PROK)	R 1 243.85	R 1 237.70	R 1 231.56	R 1 225.42	R 1 219.27	R 1 213.13	R 1 206.99	R 1 201.13	R 1 164.23	R 106 058.38	R 117 001.66
1006327	J CINDI	R 2 977.80	R 2 949.15	R 2 920.49	R 2 899.32	R 2 870.66	R 2 841.98	R 2 813.33	R 2 785.65	R 2 660.88	R 91 105.47	R 116 824.73
1001897	BS KGOSIJANG	R 1 382.95	R 1 376.23	R 1 369.52	R 1 362.81	R 1 356.09	R 1 349.38	R 1 342.67	R 1 336.59	R 1 261.47	R 104 119.53	R 116 257.24
1009073	M LESABE	R 1 628.52	R 1 619.73	R 1 610.93	R 1 602.14	R 1 593.35	R 1 584.56	R 1 575.77	R 1 567.39	R 1 520.34	R 101 802.52	R 116 105.25
1012635	N LE ROUX	R 1 096.17	R 1 092.03	R 1 087.88	R 1 083.74	R 1 079.61	R 1 075.47	R 1 071.33	R 1 067.38	R 1 042.51	R 106 091.01	R 115 787.13
1007092	NS DIKGETSI	R 1 896.16	R 1 885.17	R 1 874.16	R 1 863.15	R 1 852.16	R 1 841.15	R 1 830.15	R 1 819.67	R 1 756.72	R 97 046.80	R 113 665.29
1012847	M BARGICHO	R 1 973.82	R 1 962.05	R 1 950.28	R 1 938.50	R 1 926.73	R 1 914.95	R 1 903.19	R 1 891.95	R 1 826.18	R 95 312.41	R 112 600.06

ACCOUNT NO	NAME	Current	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS BAL	CONSOLIDATED BALANCE
1006334	DP MANOPOLE	R 1 498.86	R 1 490.77	R 1 482.67	R 1 474.57	R 1 466.47	R 1 458.37	R 1 450.28	R 1 442.56	R 1 399.27	R 98 165.39	R 111 329.21
1001950	AH EBRAHIM	R 3 356.65	R 3 330.53	R 3 304.42	R 3 278.30	R 3 252.18	R 3 226.06	R 3 199.94	R 3 175.04	R 3 032.65	R 76 397.71	R 105 553.48
1003187	VILJOEN	R 1 503.11	R 1 494.78	R 1 486.45	R 1 478.13	R 1 469.80	R 1 461.47	R 1 453.14	R 1 445.20	R 1 400.66	R 91 858.89	R 105 051.63
1002218	MJ MAIJANE& H/A KGATELOPELE	R 1 288.63	R 1 282.15	R 1 275.67	R 1 269.19	R 1 262.72	R 1 256.24	R 1 249.76	R 1 243.58	R 1 208.98	R 93 531.79	R 104 868.71
1006863	R SPAGEN	R 934.97	R 931.50	R 928.03	R 924.56	R 921.08	R 917.61	R 914.14	R 910.83	R 889.97	R 95 938.67	R 104 211.36
1006128	VY VAN NIEKERK	R 1 020.68	R 1 016.09	R 1 011.52	R 1 006.93	R 1 002.35	R 997.77	R 993.19	R 988.95	R 948.88	R 95 021.40	R 104 007.76
1009392	SON JOHN'S REVELATION CHURCH OF SA	R 1 564.20	R 1 556.21	R 1 548.22	R 1 540.23	R 1 532.22	R 1 524.23	R 1 516.23	R 1 507.74	R 1 456.91	R 89 957.68	R 103 703.87
1006078	ILIFU TRADING 240C C	R 746.27	R 743.60	R 740.93	R 738.26	R 735.58	R 732.91	R 730.24	R 727.70	R 711.65	R 96 497.34	R 103 104.48
1008300	M (INDIER SHOP) ABDUL	R 1 198.14	R 905.58	R 902.11	R 898.64	R 895.16	R 891.69	R 888.22	R 884.91	R 864.05	R 89 174.30	R 97 502.80
1006862	UNCLE SAM'S STORE (PROK)	R 836.72	R 834.05	R 831.38	R 828.71	R 826.04	R 823.37	R 820.70	R 818.15	R 802.10	R 88 711.36	R 96 132.58
1003696	TRANSNET LTD	R 1 008.88	R 1 004.39	R 999.88	R 995.38	R 990.89	R 986.39	R 981.90	R 982.26	R 957.37	R 87 219.26	R 96 126.60
1002167	V VAN DEN BERG	R 1 833.81	R 1 822.96	R 1 812.11	R 1 801.25	R 1 790.40	R 1 779.53	R 1 768.68	R 1 758.66	R 1 658.67	R 80 031.52	R 96 057.59
1003504	TRANSNET LTD	R 1 018.32	R 1 013.71	R 1 009.10	R 1 004.48	R 999.87	R 995.26	R 990.65	R 986.24	R 960.81	R 84 632.90	R 93 611.34
1008299	S AHMED	R 1 184.13	R 1 177.99	R 1 171.85	R 1 165.71	R 1 159.56	R 1 153.42	R 1 147.28	R 1 141.42	R 1 104.52	R 81 973.42	R 92 379.30
1004591	TRANSNET LTD	R 991.80	R 987.30	R 982.80	R 978.30	R 973.81	R 969.31	R 964.81	R 960.53	R 935.64	R 81 623.00	R 90 367.30
1008297	LP MOKITIMI	R 956.28	R 951.88	R 947.49	R 943.09	R 938.70	R 934.30	R 929.91	R 925.71	R 902.18	R 81 684.78	R 90 114.32
1015126	NEOTEL(4800224455)	R 4 070.09	R 6 205.34	R 4 231.61	R 4 483.54	R 4 095.21	R 3 351.64	R 3 881.21	R 3 497.45	R 3 738.74	R 52 120.00	R 89 674.83
1016497	JJ BURGER	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 493.43	R 83 358.47	R 87 799.34
1012602	HM ALI	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 350.59	R 83 805.09	R 86 960.40
1004584	TRANSNET PROPERTY VAT 4720103177	R 960.23	R 955.85	R 951.47	R 947.08	R 942.70	R 938.32	R 933.94	R 929.75	R 905.56	R 78 274.36	R 86 739.26
1016262	BIGS ENGINEERING AND SUPPLY	R 1 329.74	R 1 722.31	R 1 448.27	R 1 658.15	R 1 298.36	R 1 290.09	R 1 407.28	R 6 124.67	R 1 151.52	R 68 434.50	R 85 864.89
1015924	BV SOKUPHA	R 1 755.85	R 1 745.00	R 1 734.14	R 1 723.29	R 1 712.44	R 1 701.57	R 1 690.72	R 1 680.70	R 1 624.68	R 69 931.13	R 85 299.52
1015901	ARE SEMELELENG CO-OPERATIVE LTD	R 1 018.78	R 804.59	R 1 098.23	R 796.30	R 792.16	R 788.02	R 783.88	R 779.94	R 755.06	R 76 920.32	R 84 537.28
1002220	VAN ZYL (TCT SPARES) HK	R 1 015.78	R 1 011.64	R 1 007.50	R 1 003.36	R 999.23	R 995.09	R 990.95	R 987.00	R 962.13	R 74 898.15	R 83 870.83
1004167	TRANSNET PROPERTY VAT 4720103177	R 1 517.21	R 1 507.82	R 1 498.44	R 1 489.06	R 1 479.67	R 1 470.29	R 1 460.91	R 1 452.28	R 1 361.11	R 69 719.02	R 82 955.81
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	R 2 036.23	R 1 770.95	R 1 760.10	R 1 749.24	R 1 738.39	R 1 727.53	R 1 716.68	R 1 619.10	R 1 091.31	R 57 215.03	R 82 324.56
1016086	V VAN DEN BERG	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 374.70	R 77 266.00	R 80 638.30
1010024	KOPANO BAKERY	R 688.25	R 685.58	R 682.90	R 680.23	R 677.56	R 674.89	R 672.22	R 669.67	R 653.63	R 74 110.65	R 80 195.58
1013049	T VERMEULEN	R 1 535.21	R 1 525.50	R 1 515.78	R 1 506.06	R 1 496.34	R 1 486.63	R 1 476.91	R 1 467.65	R 1 415.68	R 66 364.28	R 79 790.04
1001899	A STAR CAFE	R 524.77	R -	R -	R -	R -	R -	R -	R -	R -	R 79 024.95	R 79 549.72
1001930	PAV BURGER	R 1 311.85	R 1 320.41	R 1 311.85	R 1 303.29	R 1 303.29	R 1 320.41	R 1 311.85	R 1 303.69	R 1 311.02	R 67 158.01	R 78 955.67
1001891	HUA HUA RON INV (PTY LTD)_CLOTHING	R 900.65	R 896.51	R 892.37	R 888.23	R 884.09	R 879.95	R 875.81	R 871.86	R 846.99	R 68 582.41	R 76 518.87
1011567	JT MAKAME	R 1 443.59	R 1 429.53	R 1 415.46	R 1 406.86	R 1 392.78	R 1 378.72	R 1 364.66	R 1 351.00	R 1 294.13	R 63 907.73	R 76 384.46
1002435	H KATHRADA	R 1 630.88	R 1 620.17	R 1 609.47	R 1 603.40	R 1 592.69	R 1 586.64	R 1 580.58	R 1 575.35	R 1 482.27	R 61 751.08	R 76 032.53
1016243	BONANE ENTERPRIZES (PROK)	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 345.04	R 72 866.34	R 75 971.70
1001878	VLEIS PALEIS	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 318.21	R 73 095.01	R 75 958.90
1003099	D RANDALL	R 1 704.84	R 1 692.83	R 1 680.83	R 1 668.82	R 1 670.23	R 1 658.23	R 1 646.22	R 1 634.77	R 1 567.87	R 58 446.54	R 73 371.18
1004484	TRANSNET LTD	R 908.29	R 903.88	R 899.48	R 895.07	R 890.67	R 886.26	R 881.86	R 877.79	R 837.82	R 64 785.83	R 72 766.95
1006104	DGP MINNIE	R 645.20	R 642.37	R 639.55	R 636.72	R 633.90	R 631.06	R 628.24	R 625.55	R 610.07	R 66 891.58	R 72 584.24
1012493	CALVARY CHRISTIAN COMMUNITY CHUR	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 288.73	R 68 055.12	R 70 653.69
1006333	EXTRA JABULA STORE (PROK)EG	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 261.51	R 66 366.93	R 68 720.52
1200229	J CINDI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 68 596.83	R 68 596.83
1002136	EJH DANIELS	R 1 971.73	R 1 957.87	R 1 944.00	R 1 930.14	R 1 916.28	R 1 902.41	R 1 888.55	R 1 875.66	R 1 759.56	R 50 829.49	R 67 975.69
1006331	BONANE ENTERPRIZES (PROK)	R 1 169.13	R 1 161.72	R 1 154.32	R 1 146.92	R 1 139.51	R 1 132.11	R 1 124.71	R 1 117.65	R 1 078.02	R 57 339.76	R 67 563.85
1004485	TRANSNET LTD	R 668.43	R 665.60	R 662.76	R 659.93	R 657.10	R 654.27	R 651.43	R 648.73	R 633.55	R 61 180.73	R 67 082.53
1003151	NR ROSSOUW/ CJ VENTER	R 1 110.05	R 1 103.34	R 1 096.63	R 1 089.91	R 1 083.20	R 1 076.48	R 1 069.77	R 1 111.16	R 992.91	R 56 544.84	R 66 278.29
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	R 1 127.01	R 1 120.56	R 1 114.10	R 1 107.65	R 1 101.20	R 1 094.74	R 1 088.29	R 1 082.13	R 1 044.93	R 56 193.26	R 66 073.87
1004161	A TRANSNET PROPERTY VAT 4720103177	R 695.01	R 691.86	R 688.72	R 685.57	R 682.42	R 679.28	R 676.13	R 673.26	R 640.85	R 59 598.34	R 65 711.44
1002316	SPAR BAKKERY	R 64 754.60	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 64 754.60
1015917	BUZAPHI CONSTRUCTION PTY LTD	R 1 161.69	R 1 154.97	R 1 148.26	R 1 141.55	R 1 134.83	R 1 128.12	R 1 121.40	R 1 115.33	R 1 040.21	R 54 509.64	R 64 656.00
1015979	D DITIRO TSAKA TRADING GCC	R 1 092.77	R 1 086.62	R 1 080.47	R 1 074.33	R 1 068.19	R 1 062.04	R 1 055.91	R 1 050.04	R 1 013.14	R 53 207.04	R 62 790.55



## 6.2 Top 100 Debtors: Households

ACCOU NT NO	NAME	Current	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDAT ED BALANCE
1200112	MAGELEVENDZE INV CC	R -	R -	R -	R -	R -	R -	R -	R -	R -	R914 565.09	R914 565.09
1006041	SS KOTE	R 4 827.43	R 4 819.52	R 4 811.61	R 4 803.69	R 4 795.78	R 4 787.85	R4 779.94	R 4 817.42	R4 735.10	R760 094.83	R803 273.17
1000719	MM MOLOI	R 4 726.79	R 4 723.14	R 4 717.64	R 4 712.15	R 4 706.66	R 4 701.17	R4 695.67	R 4 692.09	R4 485.89	R688 759.72	R730 920.92
5002134	W J HEWITT	R -	R -	R -	R -	R -	R -	R -	R -	R -	R587 661.54	R587 661.54
1003573	D.C DYKER	R 3 494.24	R 3 489.89	R 3 485.55	R 3 481.20	R 3 476.85	R 3 472.51	R3 468.16	R 3 464.13	R3 424.51	R456 339.41	R487 596.45
1003911	MJ MALGAS	R 3 509.41	R 3 465.43	R 3 439.90	R 3 465.92	R 3 982.41	R 3 252.21	R7 877.28	R 3 205.70	R7 427.36	R428 829.99	R468 455.61
1004132	D GEORGE	R 2 744.73	R 2 369.52	R 2 365.38	R 2 361.24	R 2 357.10	R 2 352.95	R2 359.93	R 2 355.99	R 2 331.11	R431 618.09	R453 216.04
1200540	MOTSHELE	R -	R 2 899.12	R 2 894.78	R 2 890.42	R 2 890.70	R 2 886.36	R2 882.01	R 2 877.98	R2 838.36	R419 436.91	R442 496.64
1006176	A TSWELELOPELE COMMUNITY CR(VER	R 2 475.16	R 2 471.42	R 2 467.68	R 2 463.95	R 2 460.21	R 2 456.47	R2 452.72	R 2 449.16	R2 426.71	R417 738.43	R439 861.91
1002654	MAGELEVENDZE INV CC	R 6 269.27	R 6 254.96	R 6 216.90	R 6 185.40	R 6 160.44	R 6 122.38	R6 107.72	R 6 109.03	R5 875.37	R372 875.12	R428 176.59
1200511	OK THETHE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R427 298.20	R427 298.20
1014723	HC CLOETE	R 8 757.94	R 8 700.10	R 8 642.26	R 8 584.42	R 8 526.58	R 8 468.74	R8 410.90	R 8 355.76	R8 046.49	R342 451.52	R418 944.71
1001698	GR MARTIN	R 2 528.90	R 2 462.24	R 2 456.75	R 2 451.25	R 2 450.38	R 2 444.89	R2 439.39	R 2 434.15	R2 403.59	R393 936.60	R416 008.14
1004530	KM MELATO	R 2 941.73	R 2 879.77	R 2 874.86	R 2 869.94	R 2 865.03	R 2 860.11	R2 855.19	R 2 850.51	R2 823.10	R384 292.34	R410 112.58
1015035	G OLIPHANT	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R 2 160.73	R2 160.73	R 2 160.73	R 2 160.73	R370 481.88	R389 928.45
1003775	LI VAN DER WESTHUIZEN	R 4 114.59	R 4 469.96	R 3 617.85	R 6 793.55	R 2 623.17	R 6 834.65	R2 373.03	R 2 341.57	R5 496.13	R346 193.30	R384 857.80
1002046	I GOLODA	R 3 282.63	R10 257.91	R 8 004.38	R 13 451.28	R 3 990.91	R 3 252.85	R2 951.37	R 2 984.01	R3 355.37	R309 464.97	R360 995.68
1015157	A MMITSHANE	R 3 233.13	R 3 231.40	R 561.73	R289 324.38	R 558.25	R 556.52	R 554.79	R 553.13	R 542.71	R 60 720.32	R359 836.36
5002216	GS GADIPEDI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R354 508.00	R354 508.00
1001202	E SWANEPOEL	R 2 689.28	R 2 587.39	R 2 580.97	R 2 574.56	R 2 568.13	R 2 561.71	R2 564.56	R 2 567.70	R2 541.45	R316 538.55	R339 774.30
1016194	A TURNER	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R 1 655.24	R1 655.24	R 1 655.24	R1 655.24	R315 989.18	R330 886.34
1008607	JM KGOROYABOGO	R 2 373.93	R 2 370.19	R 2 366.46	R 2 362.71	R 2 358.97	R 2 355.24	R2 351.50	R 2 347.93	R2 325.48	R304 037.55	R325 249.96
1001551	JM GRASS	R 2 964.07	R 3 690.26	R 2 776.23	R 3 602.21	R 3 015.01	R 2 622.21	R3 477.89	R 2 885.39	R3 165.28	R295 032.93	R323 231.48
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R320 531.56	R320 531.56
1004603	I CARELSE	R 3 147.24	R 3 020.72	R 4 432.78	R 2 382.02	R 2 776.72	R 2 638.55	R2 743.86	R 2 690.86	R2 896.29	R291 430.93	R318 159.97
1012870	S MAHLAOLA	R 2 030.60	R 1 913.84	R 1 912.10	R 1 910.37	R 1 908.63	R 1 922.88	R1 921.15	R 1 919.49	R1 909.06	R298 253.99	R315 602.11
1007654	MG KGOSIENG	R 1 969.04	R 1 964.96	R 1 960.88	R 1 956.78	R 1 952.70	R 1 948.62	R1 944.53	R 1 940.63	R1 916.27	R284 641.68	R302 196.09
1007589	A JAKWA	R 1 968.38	R 1 964.17	R 1 959.98	R 1 955.77	R 1 951.57	R 1 947.37	R1 943.17	R 1 939.16	R1 914.24	R282 086.40	R299 630.21
1004103	K.C MOJANAGA	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R 1 285.77	R1 285.77	R 1 285.77	R 1 285.77	R287 542.93	R299 114.86
1200523	BG MOKWA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R298 177.15	R298 177.15
1006503	MONTSHABATHO (PROK) OJ	R 1 470.80	R 1 470.19	R 1 469.58	R 1 468.96	R 1 468.35	R 1 467.74	R1 467.13	R 1 466.54	R1 463.24	R278 261.63	R291 474.16
1015052	JTF LEEUW	R 5 903.94	R 3 764.35	R 3 046.96	R 5 141.70	R 3 882.80	R 3 594.76	R7 523.72	R 3 754.23	R5 465.95	R245 241.75	R287 320.16
1007806	GS MOTLHALE	R 2 032.63	R 2 028.61	R 2 024.58	R 2 020.54	R 2 016.51	R 2 012.49	R2 008.47	R 2 004.63	R1 980.60	R263 932.10	R282 061.16
1001833	J DIBAKWANE	R 2 181.04	R 2 103.22	R 2 098.66	R 2 094.08	R 2 089.51	R 2 084.95	R2 080.37	R 2 076.01	R2 050.41	R261 561.97	R280 420.22
1016323	M COETZEE	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R 1 814.90	R1 814.90	R 1 814.90	R1 814.90	R253 680.07	R270 014.17
1006379	TM MARUMO	R 1 275.11	R 1 274.71	R 1 274.30	R 1 273.90	R 1 273.49	R 1 273.09	R1 272.68	R 1 272.30	R1 270.16	R251 695.42	R263 155.16
1003761	FM PETERSSEN	R 2 690.52	R 2 682.41	R 2 672.13	R 2 898.65	R 2 756.46	R 2 920.37	R2 634.55	R 2 804.08	R2 788.13	R235 054.97	R259 902.27
1006262	D MEDUPE	R 1 897.94	R 1 893.91	R 1 889.89	R 1 885.85	R 1 881.82	R 1 877.80	R1 873.77	R 1 869.93	R1 845.90	R242 873.44	R259 790.25
5002161	KS MOSES	R -	R -	R -	R -	R -	R -	R -	R -	R -	R258 165.11	R258 165.11
1006254	SD MOCHANE	R 2 054.63	R 2 047.48	R 2 040.33	R 2 033.18	R 2 026.02	R 2 018.88	R2 011.73	R 2 004.91	R1 964.23	R232 199.00	R250 400.39
1008906	GC KOBEOKEOE	R 1 811.42	R 1 807.67	R 1 803.94	R 1 800.19	R 1 796.46	R 1 792.72	R1 788.98	R 1 785.42	R1 762.96	R227 261.54	R243 411.30
1009184	NM MAHAPA	R 1 808.52	R 1 804.49	R 1 800.47	R 1 796.44	R 1 792.40	R 1 788.38	R1 784.35	R 1 780.52	R1 756.48	R224 793.66	R240 905.71
1003898	D.J RAPOO	R 1 418.34	R 1 189.59	R 1 187.85	R 1 186.12	R 1 184.37	R 1 182.64	R1 180.91	R 1 179.25	R1 168.83	R229 907.42	R240 785.32
1015056	MH HUNT	R 2 979.89	R 2 991.42	R 3 007.84	R 3 024.33	R 3 035.65	R 3 909.87	R3 316.83	R 3 215.58	R3 112.03	R210 413.12	R239 006.56
5002158	G NEL	R -	R -	R -	R -	R -	R -	R -	R -	R -	R236 893.63	R236 893.63
5002159	O P ELIAS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R235 365.87	R235 365.87
1009668	MJ MATLE	R 1 712.48	R 1 710.05	R 1 707.62	R 1 705.18	R 1 702.76	R 1 700.33	R1 697.90	R 1 695.58	R1 681.45	R215 972.71	R231 286.06
1000886	ML VAN WYK	R 1 597.49	R 1 524.41	R 1 523.93	R 1 522.19	R 1 520.46	R 1 518.72	R1 516.98	R 1 515.33	R1 504.90	R216 447.40	R230 191.81
1200368	LP SAKU	R -	R -	R -	R -	R -	R -	R -	R -	R -	R228 650.92	R228 650.92

ACCOU NT NO	NAME	Current	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDAT ED BALANCE
1005708	AAP VAN WYK	R 1 941.07	R 1 936.73	R 1 932.38	R 1 928.03	R 1 923.68	R 1 919.34	R 1 915.00	R 1 910.97	R 1 871.35	R 211 370.77	R 228 649.32
1002959	JA VAN NIEKERK	R 1 400.23	R 1 342.53	R 1 346.18	R 1 349.82	R 1 353.46	R 1 355.51	R 1 353.78	R 1 357.69	R 1 352.84	R 213 395.24	R 225 607.28
1012871	S MAHLAOLA	R 1 867.31	R 1 750.05	R 1 744.80	R 1 739.54	R 1 734.27	R 1 729.00	R 1 723.74	R 1 718.73	R 1 689.40	R 207 416.79	R 223 113.63
1002678	CAD HEESE	R 1 602.44	R 1 597.41	R 1 592.38	R 1 587.35	R 1 582.31	R 1 577.28	R 1 572.25	R 1 567.46	R 1 540.57	R 208 516.87	R 222 736.32
1007667	SB MOEKETSI	R 1 553.36	R 1 549.27	R 1 545.19	R 1 541.11	R 1 537.02	R 1 532.93	R 1 528.85	R 1 524.96	R 1 500.59	R 208 387.50	R 222 200.78
1010015	F LOTSHE	R 1 623.16	R 1 620.71	R 1 618.29	R 1 615.85	R 1 613.43	R 1 611.01	R 1 608.56	R 1 606.25	R 1 592.11	R 206 602.83	R 221 112.20
1001939	PAVD BURGER	R 979.31	R 979.31	R 979.31	R 979.31	R 979.31	R 979.31	R 979.31	R 979.31	R 979.31	R 210 398.74	R 219 212.53
1009487	KG DIPHATSE	R 1 626.51	R 1 622.42	R 1 618.34	R 1 614.26	R 1 610.17	R 1 606.08	R 1 602.00	R 1 598.11	R 1 573.73	R 201 851.81	R 216 323.43
1006649	KL SMOUS	R 1 667.31	R 1 662.35	R 1 657.41	R 1 652.44	R 1 647.49	R 1 642.54	R 1 637.59	R 1 632.86	R 1 603.89	R 201 150.88	R 215 954.76
1012787	LTK MOKOROANE	R 1 794.49	R 1 703.55	R 1 700.26	R 1 697.88	R 1 694.13	R 1 690.37	R 1 686.89	R 1 683.31	R 1 654.69	R 200 097.39	R 215 402.96
1200247	M SETLHODI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 214 725.28	R 214 725.28
1009220	N TYIWA	R 1 639.42	R 1 635.33	R 1 631.26	R 1 627.17	R 1 623.07	R 1 619.00	R 1 614.91	R 1 611.01	R 1 586.65	R 199 541.16	R 214 128.98
1200515	T KHANYEZA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 214 010.47	R 214 010.47
1007365	C KHUPISO	R 1 476.40	R 1 472.66	R 1 468.93	R 1 465.19	R 1 461.45	R 1 457.71	R 1 453.97	R 1 450.41	R 1 427.95	R 199 278.22	R 212 412.89
1007554	MOCUMI T2086/1997	R 1 532.47	R 1 527.52	R 1 522.56	R 1 517.61	R 1 512.66	R 1 507.71	R 1 502.76	R 1 498.03	R 1 469.04	R 198 299.27	R 211 889.63
1007749	M RATIKOANE	R 1 530.12	R 1 526.02	R 1 521.95	R 1 517.86	R 1 513.77	R 1 509.70	R 1 505.60	R 1 501.71	R 1 477.34	R 197 559.56	R 211 163.63
1002915	EC FOURIE	R 2 809.09	R 1 908.90	R 1 856.68	R 2 123.83	R 1 942.14	R 7 817.71	R 3 769.22	R 4 240.79	R 5 249.26	R 164 277.32	R 210 994.94
1011661	DL SEETELO	R 1 150.81	R 1 057.97	R 1 057.44	R 1 056.91	R 1 056.37	R 1 055.84	R 1 055.30	R 1 054.79	R 1 051.58	R 198 627.93	R 208 224.94
1015944	CHS VENTER	R 1 821.27	R 1 816.92	R 1 812.57	R 4 694.41	R 1 803.88	R 1 799.54	R 1 795.18	R 1 791.17	R 1 751.53	R 186 828.31	R 205 914.78
1200228	MA PHETLHA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 203 782.27	R 203 782.27
1002419	M LERATONG CASH & CARRY M	R 1 670.33	R 1 669.50	R 1 668.66	R 1 668.28	R 1 667.81	R 1 674.41	R 1 667.54	R 1 667.48	R 1 638.81	R 188 778.44	R 203 771.26
1008024	PK MOTSEOKAE	R 1 405.80	R 1 401.78	R 1 397.75	R 1 393.71	R 1 389.68	R 1 385.66	R 1 381.65	R 1 377.80	R 1 353.77	R 190 891.13	R 203 378.73
1005778	JP VAN STADEN	R 2 143.94	R 2 134.36	R 2 124.79	R 2 115.20	R 2 105.62	R 2 096.05	R 2 086.48	R 2 077.34	R 2 023.62	R 184 225.01	R 203 132.41
1006811	LM DLAMINI	R 1 539.48	R 1 535.04	R 1 530.61	R 1 526.17	R 1 521.74	R 1 517.32	R 1 512.88	R 1 508.65	R 1 482.48	R 187 811.31	R 201 485.68
1200279	JJ TERBLANCHE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 199 076.85	R 199 076.85
1016608	AJP WILLERS	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 1 175.79	R 186 779.87	R 197 361.98
1200340	RM OLIPHANT (PROK)	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 195 690.30	R 195 690.30
1003334	TB BODIGELO	R 4 034.79	R 6 912.22	R 2 572.97	R 1 662.91	R 2 722.68	R 2 286.64	R 1 916.39	R 2 015.54	R 2 333.13	R 167 936.65	R 194 393.92
1002734	WF BERGH	R 893.61	R 893.61	R 893.61	R 893.61	R 893.61	R 893.61	R 893.61	R 893.61	R 893.61	R 185 750.26	R 193 792.75
1003225	S SMITH	R 785.27	R 785.27	R 785.27	R 785.27	R 785.27	R 785.27	R 785.27	R 785.27	R 785.27	R 185 989.50	R 193 056.93
1006426	MM CINDI	R 1 250.27	R 1 246.52	R 1 242.79	R 1 239.05	R 1 235.31	R 1 231.58	R 1 227.84	R 1 224.27	R 1 201.81	R 180 917.91	R 192 017.35
1008027	J NDUMILE	R 1 399.27	R 1 395.12	R 1 390.99	R 1 386.84	R 1 382.70	R 1 378.56	R 1 374.41	R 1 370.46	R 1 345.87	R 178 729.68	R 191 153.90
1008306	M M MOEKETSI	R 1 439.22	R 1 435.14	R 1 431.05	R 1 426.96	R 1 422.87	R 1 418.80	R 1 414.71	R 1 410.81	R 1 386.44	R 176 838.02	R 189 624.02
1006736	HO KGADIETE	R 1 357.76	R 1 353.60	R 1 349.47	R 1 345.33	R 1 341.18	R 1 337.05	R 1 332.89	R 1 328.95	R 1 304.35	R 177 570.83	R 189 621.41
1007434	SE MOTSHABI	R 1 289.75	R 1 285.67	R 1 281.59	R 1 277.49	R 1 273.41	R 1 269.33	R 1 265.24	R 1 261.34	R 1 236.98	R 177 678.70	R 189 119.50
1003689	J KUBOEKAE	R 1 611.99	R 1 610.99	R 1 606.31	R 1 601.62	R 1 596.93	R 1 596.87	R 1 592.18	R 1 592.34	R 1 566.16	R 173 710.46	R 188 085.85
1006443	MG NNELANG	R 1 433.94	R 1 429.85	R 1 425.78	R 1 421.69	R 1 417.59	R 1 413.51	R 1 409.42	R 1 405.52	R 1 381.16	R 174 821.04	R 187 559.50
1007443	M IKANENG	R 1 366.61	R 1 362.01	R 1 357.41	R 1 352.80	R 1 348.18	R 1 343.59	R 1 338.98	R 1 334.59	R 1 307.52	R 175 120.27	R 187 231.96
1200349	IJ WYLBACH	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 187 109.57	R 187 109.57
1001717	TN BURGER	R 3 993.42	R 4 550.30	R 3 382.86	R 2 255.60	R 1 813.58	R 1 806.79	R 1 781.67	R 1 723.47	R 1 704.77	R 164 005.87	R 187 018.33
1008972	MM BOPAPIE	R 1 323.52	R 1 319.43	R 1 315.35	R 1 311.27	R 1 307.18	R 1 303.09	R 1 299.01	R 1 295.12	R 1 270.75	R 173 490.59	R 185 235.31
5002357	SF MOHAMED	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 185 156.05	R 185 156.05
1007751	ME MOSIENYANE	R 1 419.53	R 1 415.44	R 1 411.35	R 1 407.27	R 1 403.18	R 1 399.10	R 1 395.01	R 1 391.11	R 1 366.74	R 171 468.08	R 184 076.81
1004443	GG OLIPHANT	R 1 737.75	R 1 730.76	R 1 723.75	R 1 716.76	R 1 709.76	R 1 702.76	R 1 695.76	R 1 689.10	R 1 650.56	R 167 691.00	R 183 047.96
1007462	PE WOLF	R 1 313.07	R 1 308.63	R 1 304.21	R 1 299.77	R 1 295.34	R 1 290.91	R 1 286.47	R 1 282.25	R 1 256.08	R 171 404.75	R 183 041.48
1008248	J SETACHE	R 1 363.13	R 1 359.05	R 1 354.97	R 1 350.88	R 1 346.79	R 1 342.71	R 1 338.62	R 1 334.72	R 1 310.36	R 170 185.92	R 182 287.15
1009094	GR OLIPHANT	R 1 287.57	R 1 283.50	R 1 279.41	R 1 275.32	R 1 271.23	R 1 267.15	R 1 263.07	R 1 259.17	R 1 234.81	R 170 502.77	R 181 924.00
1006744	ZU GOTGANA	R 1 443.41	R 1 438.97	R 1 434.55	R 1 430.10	R 1 425.67	R 1 421.23	R 1 416.81	R 1 412.58	R 1 386.42	R 168 409.30	R 181 219.04
1008254	OT MOROKE	R 1 392.87	R 1 388.17	R 1 383.48	R 1 378.78	R 1 374.08	R 1 369.38	R 1 364.68	R 1 360.21	R 1 332.64	R 168 757.74	R 181 102.03
1007813	C SETUMISHO	R 1 252.96	R 1 249.22	R 1 245.49	R 1 241.74	R 1 238.00	R 1 234.27	R 1 230.53	R 1 226.96	R 1 204.51	R 169 435.22	R 180 558.90
1002757	A VAN NIEKERK	R 1 348.82	R 1 344.47	R 1 340.13	R 1 335.78	R 1 331.43	R 1 327.08	R 1 322.73	R 1 318.72	R 1 279.09	R 167 160.90	R 179 109.15

### 6.3 Top 100 Debtors: Organs of the State

ACCOUNT T NO	NAME	Current	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS- BAL	CONSOLIDATED BALANCE
1001642	NATIONAL GOVERNMENT OF RSA	R 5 514.23	R 8 483.96	R 1 330.71	R -	R -	R -	R -	R -	R -	R -	R 15 328.90
1001677	PROVINCIAL GOVERNMENT OF THE NC	R 2 917.41	R 2 887.33	R 2 857.26	R 2 830.75	R 2 494.59	R -	R -	R -	R -	R -	R 13 987.34
1012802	DEPT WELSYN	R 24 960.38	R 28 584.93	R 26 075.06	R 35 392.96	R 31 678.79	R 16 364.56	R -	R -	R -	R -	R 163 056.68
1001720	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 3 396.70
1015121	PUBLIC WORKS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 46 142.41
1000835	LAERSKOOI WARRENTON	R 17 893.86	R 11 524.02	R 13 212.72	R 13 139.92	R 10 034.42	R 12 743.34	R 13 197.10	R -	R -	R -	R 91 745.38
1000836	PROVINCIAL GOVERNMENT OF THE NC	R 43 745.50	R 43 305.92	R 42 866.33	R 42 426.75	R 41 987.17	R 41 547.59	R 41 372.50	R 16 478.65	R -	R -	R 313 730.41
1000838	BUSLOOTS & SNOEPKAMERS	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 12 484.13
1000839	HOERSKOOI	R 8 568.61	R 8 503.18	R 8 437.76	R 8 372.33	R 8 306.90	R 8 241.49	R 8 176.06	R 8 114.03	R 7 685.88	R 123 737.78	R 198 144.02
1000840	HOERSKOOI SPORTVELDE	R 1 387.53	R 1 304.78	R 1 312.43	R 1 304.31	R 1 284.18	R 1 288.98	R 1 580.24	R 1 268.99	R 1 086.13	R 23 558.45	R 35 376.02
1000841	PROVINCIAL GOVERNMENT OF THE NC	R 30 655.52	R 30 354.75	R 30 053.98	R 29 753.21	R 29 452.45	R 29 151.68	R 28 850.91	R 28 564.19	R 26 985.87	R 24 158.92	R 287 981.48
1000842	PROVINCIAL GOVERNMENT OF THE NC	R 10 386.55	R 10 282.44	R 10 178.33	R 10 074.22	R 9 970.11	R 9 866.00	R 9 798.75	R 6 328.95	R -	R -	R 76 885.35
1001848	NATIONAL GOVERNMENT OF RSA	R 71.32	R 70.74	R 54.73	R -	R -	R -	R -	R -	R -	R -	R 196.79
1012801	PUBLIC WORKS	R 1 250.44	R 1 244.07	R 1 237.73	R 1 231.38	R 1 225.03	R 1 218.69	R 1 212.32	R 1 208.42	R 1 156.76	R 80 268.61	R 91 253.45
1001849	PROVINCIAL GOVERNMENT OF THE NC	R 48.61	R 48.24	R 47.87	R 47.50	R 47.13	R 46.76	R 46.39	R 46.04	R 44.05	R 1 725.97	R 2 148.56
1002004	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 5 183.25
1002005	STREEKSVERTEENWOORDIGER	R 5 100.57	R 6 535.50	R 2 101.61	R 754.84	R 747.09	R 726.67	R -	R -	R -	R -	R 15 966.28
1002006	STREEKSVERTEENWOORDIGER	R 582.25	R 576.97	R 582.25	R 574.91	R 7.32	R -	R -	R -	R -	R -	R 2 323.70
1015123	STREEKSVERTEENWOORDIGER	R 14 506.30	R 15 114.31	R 12 523.38	R 5 903.43	R 5 940.03	R -	R -	R -	R -	R -	R 53 987.45
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 1 264.81	R 237 971.09	R 249 354.38
1002455	STREEKSVERTEENWOORDIGER	R 2 030.91	R 35 205.04	R 2 987.44	R 2 624.94	R 3 915.27	R 434.95	R -	R -	R -	R -	R 47 198.55
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 3 323.14
1003408	NATIONAL GOVERNMENT OF RSA	R 1 266.57	R 1 266.77	R 1 265.46	R 1 254.15	R 1 278.69	R 1 267.38	R 1 256.06	R 1 245.28	R 1 187.88	R 7 718.43	R 19 016.67
1003412	NATIONAL GOVERNMENT OF RSA	R 1 428.78	R 1 443.61	R 1 429.98	R 1 416.36	R 1 450.16	R 1 436.53	R 666.06	R 517.14	R 491.50	R 2 386.35	R 12 666.47
1003427	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 33.81
1015124	STREEKSVERTEENWOORDIGER	R 578.67	R 573.39	R 578.67	R 186.01	R -	R -	R -	R -	R -	R -	R 1 916.74
1003428	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 360.36
1003999	PROVINCIAL GOVERNMENT OF THE NC	R 645.23	R 640.14	R 635.05	R 629.96	R 624.87	R 619.78	R 614.69	R 609.84	R 582.66	R 15 047.22	R 20 649.44
1004763	WARRENTON COMBINED SCHOOL	R 15 691.60	R 12 152.72	R 11 983.23	R 16 798.54	R 14 708.41	R 16 360.59	R 20 110.53	R 14 703.12	R 16 179.40	R 96 840.02	R 235 528.16
1004764	NATIONAL GOVERNMENT OF RSA	R 48 212.28	R 47 749.56	R 47 286.84	R 46 824.12	R 46 361.40	R 45 898.68	R 45 435.96	R 44 994.85	R 42 520.37	R 136 669.98	R 551 954.01
1004790	NATIONAL GOVERNMENT OF RSA	R 387.01	R 393.28	R 389.81	R 386.34	R 399.15	R 395.68	R 392.21	R 388.90	R 370.28	R 3 844.75	R 7 347.41
1015125	STREEKSVERTEENWOORDIGER	R 576.97	R 571.69	R 573.61	R -	R -	R -	R -	R -	R -	R -	R 1 722.27
1006107	WARRENTON HOSPITAAL	R 36 106.57	R 35 545.23	R 33 589.04	R 32 330.74	R 39 198.30	R -	R -	R -	R -	R -	R 176 769.88
5002090	WARRENTON HOSPITAAL	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
1006325	DIE STREEKSVERTEENWOORDIGE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 5 837.58
1015122	DIE STREEKSVERTEENWOORDIGER	R 676.51	R 670.36	R 664.90	R 591.34	R -	R -	R -	R -	R -	R -	R 2 603.11
1006529	TLHATLOGANG PRIM SCHOOL/	R 5 214.97	R 5 180.05	R 5 145.14	R 5 110.23	R 5 075.32	R 5 040.41	R 5 005.50	R 4 972.22	R 4 762.31	R 155 673.82	R 201 179.97
1006530	PUBLIC WORK ROADS	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 4.57	R 1 923.38	R 1 964.51
1006531	WARRENTON PUBLIEKE SKOOL	R 4 027.13	R 4 027.13	R -	R -	R -	R -	R -	R -	R -	R -	R 8 054.26
1006532	DEPT VAN ONDERWYS	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 510.39	R 81 644.06
1006860	MCGOMOTSI SEK SCHOOL	R 4 809.13	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 4 809.13
1006861	PUBLIC WORK ROADS	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 1 505.02	R 240 737.65	R 254 282.83
1008271	ROLIHLAHLA PRIMARY SCHOOL	R 4 307.91	R 4 278.97	R 4 250.03	R 4 221.09	R 4 192.15	R 4 163.21	R 4 134.27	R 4 138.31	R 3 964.29	R 124 044.57	R 161 694.80
1012475	DEPARTMENT OF EDUCATION	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 1 664.35	R 290 150.04	R 305 129.19
1009342	DEPT GESONDHEID PHOLONG KLINIEK	R 415.90	R 415.94	R 412.20	R 415.94	R 408.46	R -	R -	R -	R -	R -	R 2 068.44
1011959	DEPARTMENT OF LAND AFFAIRS	R 731.13	R 726.80	R 722.47	R 718.14	R 713.81	R 709.48	R 705.15	R 701.02	R 678.14	R 41 184.24	R 47 590.38
1011962	DEPARTMENT OF LAND AFFAIRS	R 1 123.84	R 1 116.92	R 1 109.99	R 1 103.06	R 1 096.13	R 1 089.21	R 1 082.28	R 1 075.67	R 1 039.06	R 57 359.88	R 67 196.04
1011964	DEPARTMENT OF LAND AFFAIRS	R 167.46	R 166.45	R 165.44	R 164.43	R 163.42	R 162.41	R 161.40	R 160.44	R 155.08	R 8 987.50	R 10 454.03
1012112	NATIONAL GOVERNMENT OF RSA	R 4 902.44	R 4 870.69	R 4 838.94	R 4 807.19	R 4 775.44	R 4 743.69	R 4 711.94	R 4 681.65	R 4 513.90	R 219 560.13	R 262 406.01
1012113	NATIONAL GOVERNMENT OF RSA	R 3.03	R 3.03	R 3.02	R 3.02	R 3.02	R 3.02	R 3.02	R 3.01	R 3.02	R 511.31	R 538.50
1012121	NATIONAL GOVERNMENT OF RSA	R 0.44	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 0.44
1014691	NATIONAL GOVERNMENT OF RSA	R 94 888.24	R 94 263.57	R 93 638.90	R 93 014.23	R 92 389.56	R 91 764.89	R 91 140.22	R 90 544.71	R 87 204.21	R 3 706 813.97	R 4 535 662.50
1012145	REPUBLIEK VAN SUID-AFRIKA	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 148.07	R 27 475.10
1012156	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 2 023.94
1012159	LAERSKOOI HARTSVALLEI	R 3 893.29	R 3 853.96	R 3 814.62	R 3 775.29	R 3 735.96	R 3 701.75	R 3 219.98	R -	R -	R -	R 25 994.85
1012215	ANMAR TRUST	R 719.94	R 715.32	R 710.70	R 706.08	R 701.46	R 696.84	R 692.23	R 687.82	R 663.38	R 33 251.69	R 39 545.46
1012251	REPUBLIEK VAN SUID-AFRIKA	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 57.17	R 9 368.69	R 9 883.22
1012270	JH NELSON	R 808.84	R 803.36	R 797.87	R 792.39	R 786.91	R 781.42	R 775.94	R 770.71	R 741.68	R 30 707.83	R 37 766.95
1014741	LAERSKOOI HARTSVALLEI	R 24 249.22	R 24 089.58	R 23 929.94	R 23 770.30	R 23 610.66	R 23 451.03	R 23 291.39	R 23 139.20	R 22 285.52	R 947 296.93	R 1 159 113.77
1012301	DEPARTMENT OF LAND AFFAIRS	R 1 123.22	R 1 126.29	R 1 119.37	R 1 112.44	R 1 105.51	R 1 098.58	R 1 091.66	R 1 085.05	R 1 048.44	R 59 696.70	R 69 617.26
1012332	REPUBLIEK VAN SUID-AFRIKA	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 0.95	R 162.31	R 1 708.86
1012340	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 94 207.95
1012341	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 116 393.91
1012351	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 40 727.45
1012355	REPUBLIEK VAN SUID-AFRIKA	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 5.68	R 935.97	R 987.09
1012356	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 60 347.91
1012364	REPUBLIEK VAN SUID-AFRIKA	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 96.01	R 100.15
1012365	REPUBLIEK VAN SUID-AFRIKA	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 0.46	R 96.01	R 100.15
1012374	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 163 188.07
1012375	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 229 480.49

## 7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	7 583	8 643	8 817	9 567	8 118	43 199	40 646	–	126 573	
Bulk Water	0200	3 519	4 290	4 023	2 911	2 281	12 406	14 231	92 398	136 058	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	874	841	865	877	3 456	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	–	1 301	1 708	1 430	593	488	195	1 609	7 324	
Auditor General	0800	364	342	273	437	251	307	41	323	2 338	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions		–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	11 466	14 576	14 822	14 345	12 117	57 240	55 978	95 206	275 749	–

As of 28<sup>th</sup> February 2025, creditors ageing analysis had a balance of R275.7 million. This includes Eskom, VaalHarts water, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major impacts for a huge balance is non-payment of creditors because of cash constraints.

### 7.1 Top 10 Creditors

CREDITORS	BALANCE
VAALHARTS WATER	-R 136 058 185.33
BULK ELECTRICITY	-R 126 572 585.29
PENSION FUND	-R 3 456 116.00
AUDITOR GENERAL	-R 2 338 039.49
BUSINESS CONNEXION	-R 2 293 618.73
COMPENSATION COMM	-R 1 659 067.31
KUNENE MAKOPO RISK SOLUTION	-R 850 167.73
DO DOT PROJECTS MAKWETE	-R 725 792.00
SALGA	-R 333 519.60
DIRECT PRECISION MANAGEMENT287120	-R 328 497.29
<b>TOTAL</b>	<b>-R 274 615 588.77</b>

## 8. Investment portfolio analysis

Below is a table that details the investments as of 28<sup>th</sup> February 2025.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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
R thousands		Yrs/Months												
<b>Municipality</b>														-
Municipality sub-total										-	-	-	-	-
<b>Entities</b>														-
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-

Investment portfolio analysis is only updated on quarterly basis

## 9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		39 403	69 243	69 243	1 323	51 974	46 162	5 812	12.6%	38 611
Equitable Share		34 989	65 001	65 001	1 073	48 751	43 334	5 417	12.5%	34 369
Expanded Public Works Programme Integrated Grant		1 730	1 242	1 242	117	791	828	(37)	-4.5%	1 242
Local Government Financial Management Grant		2 684	3 000	3 000	133	2 432	2 000	432	21.6%	3 000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		890	2 500	2 498	–	1 346	1 665	(319)	-19.2%	2 498
FBDM (Operational)		890	2 500	2 498	–	1 346	1 665	(319)	-19.2%	2 498
Other grant providers:		1 253	1 228	1 199	86	772	799	(28)	-3.4%	1 199
Education Training and Development Practices SETA		–	–	–	–	–	–	–	–	–
National Library South Africa		1 253	–	–	(686)	–	–	–	–	–
Northern Cape Arts and Cultural		–	1 228	1 199	772	772	799	(28)	-3.4%	1 199
Total operating expenditure of Transfers and Grants:		41 545	72 971	72 940	1 409	54 091	48 626	5 465	11.2%	42 308
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		36 794	42 258	91 536	306	38 367	61 024	(22 658)	-37.1%	91 536
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		827	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		18 900	22 258	38 701	–	11 148	25 801	(14 652)	-56.8%	38 701
Regional Bulk Infrastructure Grant		–	–	32 835	306	15 948	21 890	(5 942)	-27.1%	32 835
Water Services Infrastructure Grant		17 067	20 000	20 000	–	11 270	13 333	(2 063)	-15.5%	20 000
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	2 000	–	–	400	(400)	-100.0%	2 000
FBDM (Capital)		–	–	2 000	–	–	400	(400)	-100.0%	2 000
Other grant providers:		14 755	–	–	–	–	–	–	–	–
Pocket Money Households (Cash)		14 755	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		51 549	42 258	93 536	306	38 367	61 424	(23 058)	-37.5%	93 536
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		93 094	115 229	166 476	1 715	92 458	110 051	(17 593)	-16.0%	135 844

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						
	Original Budget	Adjustment	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>							
<b>Operational</b>							
Equitable Share	65 001 000.00	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	1 242 000.00	1 242 000.00	791 051.66	791 051.66	450 948.34	64%
Local Government Financial Management Grant	3 000 000.00	3 000 000.00	3 000 000.00	2 431 532.01	2 729 007.25	270 992.75	91%
FBDM (Operational)	2 500 000.00	2 947 680.00	610 812.94	1 345 937.80	1 515 117.67	1 432 562.33	51%
Education Training and Development Practices SETA	-	-	16 979.39	-	-	-	-100%
Northern Cape Arts and Cultural	1 199 000.00	1 199 000.00	599 500.00	771 824.33	771 824.33	427 175.67	64%
<b>Sub-Total</b>	<b>72 942 000.00</b>	<b>73 389 680.00</b>	<b>54 220 292.33</b>	<b>54 091 345.80</b>	<b>54 558 000.91</b>	<b>18 850 654.20</b>	<b>74%</b>
<b>Capital</b>							
Municipal Infrastructure Grant	22 258 000.00	38 700 297.00	18 258 000.00	11 148 484.15	14 736 628.49	23 963 668.51	38%
Water Services Infrastructure Grant	20 000 000.00	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	-	32 834 809.00	21 284 388.77	15 947 952.29	19 791 824.67	13 042 984.33	60%
FBDM (Capital)	-	2 000 000.00	-	-	-	2 000 000.00	0%
<b>Sub-Total</b>	<b>42 258 000.00</b>	<b>93 535 106.00</b>	<b>55 542 388.77</b>	<b>38 366 567.96</b>	<b>48 380 207.33</b>	<b>30 111 914.34</b>	<b>52%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>115 200 000.00</b>	<b>166 924 786.00</b>	<b>109 762 681.10</b>	<b>92 457 913.76</b>	<b>102 938 208.23</b>	<b>48 962 568.54</b>	<b>62%</b>

It can then be noted that a total of R109.8 million was received to date for both operational and capital grants, from the total received R102.9 million (VAT Inc) is committed or spent to date which translates into 62% spent on grants and subsidies on both Conditional and Unconditional Grants. The municipality received an additional allocation from FBDM (O&M) which amounts to R488 thousands which relates to EPWP. Additional allocation was also received on capital grants which amounts to R16.4 million from MIG.

The following conditional grants managed to spend above 66.66% as at the end of January:

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

Municipality needs to improve on spending on the following Grants

- I. Expanded Public Works Programme
- II. FBDM(Operational)
- III. Northern Cape Arts and Culture
- IV. Municipal Infrastructure Grant
- V. Regional Bulk Infrastructure Grant
- VI. FBDM(Capital)

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 - M08 February

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		3 574	3 843	3 778	233	2 438	2 549	(111)	-4%	3 778
Pension and UIF Contributions		477	555	505	89	341	360	(19)	-5%	505
Medical Aid Contributions		83	128	97	7	49	79	(31)	-39%	97
Motor Vehicle Allowance		585	551	475	43	390	352	38	11%	
Cellphone Allowance		538	509	509	39	311	340	(29)	-9%	509
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	475
<b>Sub Total - Councillors</b>		<b>5 257</b>	<b>5 587</b>	<b>5 365</b>	<b>410</b>	<b>3 528</b>	<b>3 680</b>	<b>(152)</b>	<b>-4%</b>	<b>5 365</b>
<b>% increase</b>	4		<b>6.3%</b>	<b>2.0%</b>						<b>2.0%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		1 274	2 956	3 736	247	1 264	2 126	(863)	-41%	3 736
Pension and UIF Contributions		119	333	307	12	88	217	(129)	-59%	307
Medical Aid Contributions		50	126	146	8	39	88	(49)	-56%	146
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		59	245	260	53	112	166	(54)	-32%	260
Motor Vehicle Allowance		666	1 590	1 655	364	364	1 073	(709)	-66%	1 655
Cellphone Allowance		9	27	45	14	14	22	(8)	-38%	45
Housing Allowances		-	164	246	-	-	125	(125)	-100%	246
Other benefits and allowances		0	1	1	0	0	0	(0)	-72%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		99	195	250	55	55	141	(86)	-61%	250
Acting and post related allowance		-	-	106	71	71	21	49	233%	106
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 276</b>	<b>5 635</b>	<b>6 750</b>	<b>824</b>	<b>2 007</b>	<b>3 980</b>	<b>(1 972)</b>	<b>-50%</b>	<b>6 750</b>
<b>% increase</b>	4		<b>147.6%</b>	<b>196.5%</b>						<b>196.5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		31 280	35 480	33 977	2 888	21 712	23 353	(1 641)	-7%	33 977
Pension and UIF Contributions		6 349	6 787	6 737	608	4 315	4 515	(199)	-4%	6 737
Medical Aid Contributions		2 269	2 627	2 488	258	1 688	1 723	(35)	-2%	2 488
Overtime		707	321	821	54	671	314	357	114%	821
Performance Bonus		2 861	2 846	2 828	(58)	2 714	1 894	820	43%	2 828
Motor Vehicle Allowance		25	56	-	-	-	26	(26)	-100%	-
Cellphone Allowance		56	109	154	9	93	82	11	13%	154
Housing Allowances		70	83	69	8	51	52	(1)	-2%	69
Other benefits and allowances		377	208	422	70	280	182	98	54%	422
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		254	100	30	(53)	24	53	(29)	-54%	30
In kind benefits		657	100	100	-	-	67	(67)	-100%	100
<b>Sub Total - Other Municipal Staff</b>		<b>44 904</b>	<b>48 716</b>	<b>47 627</b>	<b>3 784</b>	<b>31 548</b>	<b>32 260</b>	<b>(711)</b>	<b>-2%</b>	<b>47 627</b>
<b>% increase</b>	4		<b>8.5%</b>	<b>6.1%</b>						<b>6.1%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>52 437</b>	<b>59 939</b>	<b>59 742</b>	<b>5 018</b>	<b>37 084</b>	<b>39 920</b>	<b>(2 836)</b>	<b>-7%</b>	<b>59 742</b>
<b>% increase</b>	4		<b>14.3%</b>	<b>13.9%</b>						<b>13.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>47 180</b>	<b>54 352</b>	<b>54 377</b>	<b>4 608</b>	<b>33 556</b>	<b>36 240</b>	<b>(2 684)</b>	<b>-7%</b>	<b>54 377</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 R5.0 million from a total original budget of R59.9 million which is adjusted to R59.7. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to R 37.1 million which is 7% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 39.9 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 - M08 February

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates		451	358	261	378	284	313	234	464	645	645	645	3 065	7 742	8 801	9 206
Service charges - Electricity revenue		1 332	1 516	1 510	1 197	1 840	1 171	1 751	677	823	823	823	(3 587)	9 878	10 332	10 808
Service charges - Water revenue		158	248	111	152	167	117	102	81	229	229	229	930	2 754	2 031	2 124
Service charges - Waste Water Management		49	44	24	25	60	18	36	34	414	414	414	3 433	4 962	6 299	6 589
Service charges - Waste Management		98	94	69	98	102	74	66	90	311	311	311	2 109	3 734	4 244	4 440
Rental of facilities and equipment		0	-	-	-	-	-	-	-	12	12	12	109	146	-	-
Interest earned - external investments		-	22	-	-	-	-	-	-	-	-	-	(22)	-	-	-
Interest earned - outstanding debtors		-	30	34	37	78	39	30	-	-	-	-	(248)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		27 375	3 311	600	252	17	22 226	68	372	6 116	6 116	6 116	822	73 390	71 504	71 453
Other revenue		653	3 798	1 093	1 470	1 629	240	1 843	1 562	677	677	677	(6 193)	8 127	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>4 129</b>	<b>3 279</b>	<b>9 228</b>	<b>9 228</b>	<b>9 228</b>	<b>418</b>	<b>110 732</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	-	1 870	7 795	7 795	7 795	14 609	93 535	23 628	34 238
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm 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/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		1	1	(3)	9	13	4	3	4	0	0	0	(30)	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>4 132</b>	<b>5 153</b>	<b>17 023</b>	<b>17 023</b>	<b>17 023</b>	<b>14 997</b>	<b>204 273</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	3 845	4 608	4 533	4 533	4 533	7 242	54 397	56 209	58 765
Remuneration of councillors		416	416	416	416	416	599	438	410	449	449	449	511	5 385	5 844	6 113
Interest		-	-	-	-	-	-	-	146	118	118	118	916	1 415	1 980	2 077
Bulk purchases - Electricity		-	-	1 881	-	-	5 146	1 739	-	2 083	2 083	2 083	9 984	25 000	26 150	27 353
Acquisitions - water & other inventory		772	434	401	518	795	805	583	147	283	283	283	(1 905)	3 400	3 602	3 814
Contracted services		614	723	894	1 173	293	1 582	678	921	(6 876)	(6 876)	(6 876)	(68 761)	(82 512)	(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	1 170	324	1 367	1 367	1 367	223	16 403	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>8 453</b>	<b>6 555</b>	<b>1 957</b>	<b>1 957</b>	<b>1 957</b>	<b>(51 791)</b>	<b>23 489</b>	<b>90 329</b>	<b>84 962</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		7 553	-	10 713	5 128	-	14 668	-	673	7 827	7 827	7 827	31 710	93 924	23 628	34 238
Repayment of borrowing		-	-	-	-	-	-	-	-	(27)	(27)	(27)	(239)	(319)	(334)	(349)
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	108	108	108	971	1 294	1 354	1 416
<b>Total Cash Payments by Type</b>		<b>13 534</b>	<b>6 609</b>	<b>21 120</b>	<b>12 074</b>	<b>9 775</b>	<b>29 348</b>	<b>8 453</b>	<b>7 228</b>	<b>9 866</b>	<b>9 866</b>	<b>9 866</b>	<b>(19 350)</b>	<b>118 388</b>	<b>114 977</b>	<b>120 267</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>32 305</b>	<b>3 158</b>	<b>(5 196)</b>	<b>(1 734)</b>	<b>4 464</b>	<b>3 464</b>	<b>(4 321)</b>	<b>(2 075)</b>	<b>7 157</b>	<b>7 157</b>	<b>7 157</b>	<b>34 347</b>	<b>85 885</b>	<b>433 242</b>	<b>488 964</b>
Cash/cash equivalents at the month/year beginning:		1 104	33 409	36 567	31 372	29 638	34 102	37 567	33 246	31 171	38 328	45 485	52 642	1 104	86 989	520 232
Cash/cash equivalents at the month/year end:		33 409	36 567	31 372	29 638	34 102	37 567	33 246	31 171	38 328	45 485	52 642	86 989	86 989	520 232	1 009 195

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipt by source and payments by type. The monthly cash receipts reflect an amount of R5.2 million and cash payment for the month amounts to R7.2 million and this resulted in net decrease in cash held amounting to R 2.1 million. With cash and cash equivalent of R33.2 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R31.2 million. This is a supporting table for table C7 –Cash flow Statement.

## 12. Capital programme performance.

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

The actual spent on new assets is R 0 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 - M07

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>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		17 067	20 000	20 000	–	11 270	11 667	397	3,4%	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	–	11 270	11 667	397	3,4%	20 000
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		17 067	20 000	20 000	–	11 270	11 667	397	3,4%	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		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>17 067</b>	<b>20 000</b>	<b>20 000</b>	<b>–</b>	<b>11 270</b>	<b>11 667</b>	<b>397</b>	<b>3,4%</b>	<b>20 000</b>

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		34 482	22 258	73 536	306	27 096	48 091	20 994	43.7%	73 536
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	73 536	306	27 096	48 091	20 994	43.7%	73 536
Dams and Weirs								-		
Boreholes		14 755	-	32 835	306	15 948	21 890	5 942	27.1%	32 835
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains		19 727	22 258	38 701	-	11 148	25 801	14 652	56.8%	38 701
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares		-	-	2 000	-	-	400	400	100.0%	2 000
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								-		
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Other assets		-	-	20	-	-	4	4	100.0%	20
Operational Buildings		-	-	20	-	-	4	4	100.0%	20
Municipal Offices		-	-	20	-	-	4	4	100.0%	20
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Total Capital Expenditure on upgrading of existing assets	1	34 482	22 258	73 556	306	27 096	48 095	20 998	43.7%	73 556

### **13. Conclusion**

The municipality's MFMA S71 statement content -

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

The mitigating factors:

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

The risks associated:


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

### **14. Annexure A: C-schedules**

Please note that C Schedules have been attached.

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

## 15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2 - Monthly			
 <b>National Treasury</b> <b>Municipal Debt Relief</b> <b>MFMA Circular No. 124</b> <b>Municipal Finance Management Act No. 56 of 2003</b>			
Northern Cape Provincial Treasury			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period	Feb/25		
National Financial Year	2024/25		
Demarcation Code of Municipality being assessed	NC093		
District	Frances Baard		
Demarcation Description	Magareng		
I, <u>Tumelo Thagole</u> , 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)			
Condition	6.3.1 Maintaining the Eskom and bulk water current account – (current account for the purposes of this exercise means the account for a single month's consumption)	Choose from drop down list	
6.12.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	No	No payment was made for VaalHarts in February 2025.
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://goportalportal.treasury.gov.za">https://goportalportal.treasury.gov.za</a> ?	No	
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No	
6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (from 2023 and / or subsequent current accounts) up to the date of MT approval of the application.</i>	No	No payment was made for Eskom in February 2025.
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://goportalportal.treasury.gov.za">https://goportalportal.treasury.gov.za</a> ?	No	
6.3.3	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No	No payment was made for Eskom in February 2025.
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 Main Adjustment MTREF	
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="https://info.treasury.gov.za/Default.aspx?PageID=1000">https://info.treasury.gov.za/Default.aspx?PageID=1000</a> ?	Yes	The municipal MTREF is unfunded and the funding plan was uploaded on GoMuni.
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	The municipality made provision for debt impairment as per the Annual Financial Statement of 30 June 2023/24.
6.4.1	<i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projection (also property rates). If the municipality merely used the debt impairment to balance the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>		
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	The municipality made provision for debt impairment as per the Annual Financial Statement of 30 June 2023/24.
6.4.2	<i>Note - If the municipality merely used the depreciation and asset impairment to balance the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i>		
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes	The municipality made provision for depreciation as per the Annual Financial Statement ending 30 June 2023/24 for the 2024/2025 adopted Budget.
6.4.2	<i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>		
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022?	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
6.4.2	<i>Note - Only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>		
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.)?	Yes	
6.5	<b>Cost reflective tariffs</b> – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	The municipality submitted the cost reflective tariff on GoMuni.
6.6	<b>Electricity and water as collection tools</b> – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all priority 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
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	In some instances indigent households are blocked.
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? 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.	No	No restriction devices for water. Technical services can not restrict water meters. Faulty meters and straight connections are a lot.
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?	No	No restriction devices for water. We can block prepaid sales and cut-off conventional electricity meters n-but not that of water.
6.6	<i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NF format.</i>		
6.6	<b>Supporting evidence</b> – The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
6.7	<b>Maintain a minimum average quarterly collection of property rates and services charges –</b>		
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter	The municipality collected 20% for February.
6.7.2	<i>Note - although the norm and standard for collection (MFMA Circular no. 71) is a 80 per cent threshold, municipalities under the debt relief and support will be exempted for the first two years from achieving 80% norm.</i>		
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:		
6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and 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 about 70% of revenue base
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes	Technical can not restrict water meters. Area with prepaid is being blocked to buy tokens
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Select	
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	Applied for RT29 transversal contract and grant.
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No	
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

6.8 Municipality's Completeness of the Revenue Base			
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	There are misalignments and are working to correct with new GVR
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note: monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes	New GVR, Objection phase
6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	Yes	
6.9 Monitor and report on implementation			
6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the MSCOA data string? <i>Note: condition 6.9.2 has a typing error and must refer to 6.9.1</i>	Yes	
6.9.3	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	No	
6.10 Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?			
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ? <i>Note: in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
<i>Note: if the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring, the municipality must report this to the National Treasury.</i>			
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
<i>Note: There is a prohibition on municipal borrowing for free under the financial municipal debt support programme. The municipality must ensure that it does not borrow under the programme. If the municipality has borrowed under the programme, it must ensure that it is in compliance with the conditions of the programme. The municipality must also ensure that it is in compliance with the conditions of the programme.</i>			
6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources)			
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No	The municipality budgeted for the free basic for all services for 1200 indigents.
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	
<i>Note: The municipality must ensure that it is in compliance with the conditions of the programme. The municipality must also ensure that it is in compliance with the conditions of the programme.</i>			
Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.		Yes	The municipality submitted the bank statement for January on GoMuni.
6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note: to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with MSCOA.</i>	No	There is no write off in 2024/25.
6.14	NIERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	not adhering to monthly bulk purchase payment.
<i>Note: By approving the Municipal Debt Relief, the National Treasury (NT) has indicated that it is in compliance with the conditions of the programme. The municipality must ensure that it is in compliance with the conditions of the programme. The municipality must also ensure that it is in compliance with the conditions of the programme.</i>			

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

Date:

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

*\*\*Note - The Signed Certificate to be uploaded on GoMuni must not include comments column - comments need to be incorporated into the related PT report*

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

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

National Treasury Municipal Debt Relief MFSA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Province NW Code District Code Description NC093 Frances Baard Magareng	
Monthly Performance Report			
Municipal Details		Part A Bakom And Bulk water current account	Part B Compliance with a funded MTRP
Month	Code District 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 C42 C43 C44 C45 C46 C47 C48 C49 C50 C51 C52 C53 C54 C55 C56 C57 C58 C59 C60 C61 C62 C63 C64 C65 C66 C67 C68 C69 C70 C71 C72 C73 C74 C75 C76 C77 C78 C79 C80 C81 C82 C83 C84 C85 C86 C87 C88 C89 C90 C91 C92 C93 C94 C95 C96 C97 C98 C99 C100	Part C Assessment
1 July	Magareng NC093		
2 August	Magareng NC093		
3 September	Magareng NC093		
4 October	Magareng NC093		
5 November	Magareng NC093		
6 December	Magareng NC093		
7 January	Magareng NC093		
8 February	Magareng NC093		
9 March	Magareng NC093		
10 April	Magareng NC093		
11 May	Magareng NC093		
12 June	Magareng NC093		
HOD Name:		Comments/Motivation	
Signature of HOD:			
Date:			

**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

NC093

Average collection rate (MFMA Circular 124 c

NB - Collection rate principle applied ( Cas

## Collection Rate Assessment

Notes	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				Q2	7.January - Reporting for December in January				8.February - Reporting for January in February			
		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		Billing for December	Collection in January	R - Billing not collected	% Collection	Billing for January	Collection in February	R - Billing not collected	% Collection
		5 579 681	757 314	4 822 367	14%	5 553 820	1 243 068	4 465 729	22%	5 781 331	757 314	5 024 017	13%	2 758 597	14 156 235	16%	16%		5 553 820	764 397	4 789 423	14%	5 448 569	1 067 062	4 381 506	20%
1. Collection for whole demarcation		-	-	-	NDV/DI	-	-	-	NDV/DI	-	-	-	NDV/DI	-	-	-	NDV/DI	NDV/DI	-	-	-	NDV/DI	-	-	-	NDV/DI
2. Collection <u>excl Eskom supplied areas</u>		-	-	-	NDV/DI	-	-	-	NDV/DI	-	-	-	NDV/DI	-	-	-	NDV/DI	NDV/DI	-	-	-	NDV/DI	-	-	-	NDV/DI
3. Collection: <b>Property Rates</b>		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	1 054 170	2 203 896	32%	32%	1 111 042	193 979	917 063	17%	975 057	451 078	524 529	46%
4. Total average collection: <b>Electricity</b> (Municipal supplied areas)	Summary	468 266	117 050	351 216	25%	466 354	622 231	0	133%	466 489	117 050	349 439	25%	1 401 109	856 331	544 778	61%	61%	466 354	352 586	113 758	76%	496 911	315 424	181 487	63%
5. Total average collection: <b>Water</b>		371 042	98 490	272 552	27%	374 846	122 445	252 401	33%	675 492	98 490	577 003	15%	1 421 381	319 425	1 101 956	22%	22%	374 846	84 139	290 707	22%	309 908	86 690	223 218	28%
6. Total average collection: <b>Wastewater</b>		756 591	22 127	734 464	3%	756 214	51 874	704 340	7%	762 436	22 127	740 308	3%	2 175 241	98 129	2 179 112	4%	4%	756 214	21 473	734 741	3%	717 913	29 187	708 727	4%
7. Total average collection: <b>Refuse</b>		565 900	86 842	479 058	15%	571 533	88 036	483 496	15%	574 596	86 842	487 754	15%	1 712 118	280 721	1 431 398	16%	15%	571 533	55 874	515 659	10%	554 276	81 661	472 615	15%
8. Total average collection: <b>Interest</b>		2 289 244	65 824	2 223 420	3%	2 273 851	80 174	2 193 657	4%	2 223 842	65 824	2 158 018	3%	6 886 916	213 822	6 673 095	3%	3%	2 273 851	56 536	2 217 315	2%	2 373 955	103 022	2 270 932	4%

## Complete This Section

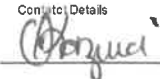
Complete the Section			4.October				5.November				6.December				7.January				8.February							
Services	Electricity Supplier	Ward Name & Number	Billing For September	Collection in October	Rand Value of Billing not collected	% Collection	Billing For October	Collection in November	Rand Value of Billing not collected	% Collection	Billing For November	Collection in December	Rand Value of Billing not collected	% Collection	Billing for December	Collection in January	Rand Value of Billing not collected	% Collection	Billing for January	Collection in February	Rand Value of Billing not collected	% Collection	Billing for February	Collection in March	Rand Value of Billing not collected	% Collection
Property Rates Tax	Eskom Supplied	Ward 1 - Shubana	35 667	157	35 510	0%	35 667	-	35 667	0%	35 667	157	35 510	0%	35 667	157	35 510	0%	35 667	157	35 510	0%	35 667	157	35 510	0%
Electricity			-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%
Water			43 643	450	43 193	1%	43 643	395	43 248	1%	43 643	450	43 193	1%	43 643	450	43 193	1%	43 643	450	43 193	1%	43 643	450	43 193	1%
Refuse			97 535	1 103	96 431	1%	97 535	338	97 196	0%	97 535	1 103	96 431	1%	97 535	1 103	96 431	1%	97 535	1 103	96 431	1%	97 535	1 103	96 431	1%
Waste Water			164 608	4 468	160 140	3%	164 608	4 014	160 594	2%	164 608	4 468	160 140	3%	164 608	4 468	160 140	3%	164 608	4 468	160 140	3%	164 608	4 468	160 140	3%
Interest			387 254	201	387 052	0%	390 808	-	390 808	0%	394 377	201	394 176	0%	390 808	273	390 535	0%	401 436	10	401 426	0%	401 436	10	401 426	0%
Property Rates Tax	Fareed Shabana & Nani Supplied	Ward 2 - Shubana	71 226	15 254	55 971	21%	71 245	10 578	60 667	15%	61 782	15 254	46 527	25%	71 245	4 484	66 761	6%	71 278	10 663	60 614	15%	71 278	10 663	60 614	15%
Electricity			93 194	2 253	90 941	2%	91 495	88 174	3 322	96%	82 315	2 253	80 062	3%	91 495	2 129	89 366	2%	69 260	1 413	67 815	2%	69 260	1 413	67 815	2%
Water			66 574	1 949	64 625	3%	65 792	23 393	42 399	36%	75 214	1 949	73 265	3%	65 792	2 853	62 939	4%	67 423	1 911	65 513	3%	67 423	1 911	65 513	3%
Refuse			132 640	8 367	124 273	6%	132 640	10 081	122 558	8%	132 753	8 367	124 386	6%	132 640	3 213	129 427	2%	132 640	3 499	129 140	3%	132 640	3 499	129 140	3%
Waste Water			216 810	1 841	214 969	1%	210 777	21 202	189 575	10%	216 810	1 841	214 969	1%	210 777	2 328	208 449	1%	210 777	1 936	208 841	1%	210 777	1 936	208 841	1%
Interest			548 211	837	547 374	0%	554 633	50 806	503 827	9%	559 099	837	558 262	0%	554 633	2 527	552 106	0%	570 829	721	570 109	0%	570 829	721	570 109	0%
Property Rates Tax	Eskom supplied	Ward 3 - Shubana	25 452	563	-	0%	25 452	523	-	0%	29 056	563	-	0%	25 452	356	25 095	1%	29 056	563	28 492	2%	29 056	563	28 492	2%
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%	20 966	50	20 916	0%	20 916	291	20 625	1%	20 916	291	20 625	1%
Refuse			39 655	408	39 247	1%	39 881	575	39 306	1%	39 994	408	39 586	1%	39 881	306	39 576	1%	39 768	234	39 534	1%	39 768	234	39 534	1%
Waste Water			63 346	204	63 142	0%	63 723	473	63 250	1%	63 912	204	63 707	0%	63 723	260	63 463	0%	63 535	204	63 330	0%	63 535	204	63 330	0%
Interest			160 713	85	160 628	0%	162 284	45	162 239	0%	163 855	85	163 769	0%	162 284	4	162 280	0%	166 980	85	166 894	0%	166 980	85	166 894	0%
Property Rates Tax	Nani Supplied	Ward 4 - Waramala	163 861	55 025	163 861	40 345	163 861	40 345	163 861	40 345	163 861	55 025	163 861	40 345	163 861	30 694	163 861	30 694	165 194	50 122	165 194	50 122	165 194	50 122	165 194	50 122
Electricity			27 438	18 353	9 085	67%	24 419	9 868	14 552	40%	37 600	18 353	19 247	49%	27 438	18 353	9 085	26%	22 555	23 336	0	103%	22 555	23 336	0	103%
Water			70 796	20 148	50 648	28%	82 301	13 956	68 345	17%	89 715	20 148	69 567	22%	70 796	20 148	50 648	16%	80 203	22 834	57 369	72%	80 203	22 834	57 369	72%
Refuse			119 907	31 907	88 000	27%	123 527	30 893	92 634	25%	123 058	31 907	91 151	26%	119 907	31 907	88 000	15%	115 835	36 692	79 143	68%	115 835	36 692	79 143	68%
Waste Water			165 780	12 397	153 383	7%	170 870	11 157	159 713	7%	170 870	12 397	158 473	7%	165 780	12 397	153 383	5%	159 747	16 475	143 272	10%	159 747	16 475	143 272	10%
Interest			345 865	7 485	338 380	2%	350 111	5 897	344 214	2%	324 481	7 485	316 996	2%	345 865	7 485	338 380	2%	350 111	5 897	344 214	2%	350 111	5 897	344 214	2%
Property Rates Tax	Nani Supplied	Ward 5 - Waramala	775 965	296 308	758 441	224 339	758 441	224 339	758 441	224 339	758 441	296 308	758 441	224 339	758 441	156 539	758 441	156 539	617 695	389 693	617 695	389 693	617 695	389 693	617 695	389 693
Electricity			347 634	96 444	251 190	28%	350 439	524 190	0	150%	346 574	96 444	250 130	28%	347 634	96 444	251 190	98%	405 096	290 645	405 096	290 645	405 096	290 645	405 096	290 645
Water			116 470	75 209	41 261	65%	109 450	80 430	29 021	73%	393 210	75 209	318 001	49%	116 470	75 209	41 261	60%	45 230	61 089	0	135%	45 230	61 089	0	135%
Refuse			65 560	43 637	21 922	67%	67 256	37 585	29 671	56%	70 562	43 637	26 925	62%	65 560	43 637	21 922	44%	58 257	39 386	18 871	68%	58 257	39 386	18 871	68%
Waste Water			14 005	2 446	11 559	17%	14 193	1 384	12 809	10%	14 193	2 446	11 748	17%	14 005	2 446	11 559	6%	7 770	5 736	2 034	74%	7 770	5 736	2 034	74%
Interest			450 703	57 101	393 602	13%	415 791	23 377	392 414	6%	478 404	57 101	421 303	12%	450 703	57 101	393 602	11%	459 493	93 219	366 274	20%	459 493	93 219	366 274	20%
Property Rates Tax	Eskom supplied	Ward 6 - Shubana	56 377	174	56 203	0%	56 377	3 424	52 953	6%	56 377	174	56 544	0%	56 377	174	56 203	2%	56 377	174	56 203	2%	56 377	174	56 203	2%
Electricity			-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%
Water			52 693	442	52 251	1%	52 693	3 920	48 773	7%	52 693	442	52 251	1%	52 693	442	52 251	1%	52 693	442	52 251	1%	52 693	442	52 251	1%
Refuse			110 694	919	109 775	1%	110 694	8 563	102 131	8%	110 694	919	109 775	1%	110 694	919	109 775	1%	110 694	919	109 775	1%	110 694	919	109 775	1%
Waste Water			132 043	771	131 272	1%	132 043	13 644	118 399	10%	132 043	771	131 272	1%	132 043	771	131 272	1%	132 043	771	131 272	1%	132 043	771	131 272	1%
Interest			396 498	114	396 384	0%	400 204	9	400 155	0%	403 626	114	403 512	0%	396 498	114	396 384	0%	400 204	9	400 155	0%	403 626	114	403 512	0%

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)

50 | Page

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

Property Rates Reconciliation						
Province	NC					
District	Franses Baard District					
Type	LM					
Municipal Name	Majorens					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6522	6543	-21	519 605 500.00	544 129 500.00	24 524 000.00
Industrial	16	15	0	2 096 000.00	2 096 000.00	-
Business and Commercial	124	123	1	108 936 010.00	109 416 000.00	479 989.00
Agricultural	452	451	1	960 743 000.00	1009 831 000.00	42 088 000.00
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	1 626 000.00
Other	5	5	0	23 620 000.00	23 620 000.00	-
<b>Total</b>	<b>7538</b>	<b>7542</b>	<b>-4</b>	<b>1 847 770 910.00</b>	<b>1 848 091 900.00</b>	<b>-320 990.00</b>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	470 275	472 979	-2 703	1 410 826.09	1 418 935.89	-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	711 624.49	500 111.79	211 512.70
Agricultural	261 002	254 879	6 123	783 005.55	764 636.97	18 368.57
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>R12 406 22.05</b>	<b>R1 130 319.07</b>	<b>R11 275 902.98</b>	<b>3 042 858.15</b>	<b>3 390 167.21</b>	<b>258 309.06</b>
Prepared By	K Modise			Date	13-Mar-25	
	Contact Details: <a href="mailto:kololo.modise@gmail.com">kololo.modise@gmail.com</a>					
Signature						
Reviewed By	KV Khaziwa			Date	17 March 2025	
	Contact Details:					
Signature						

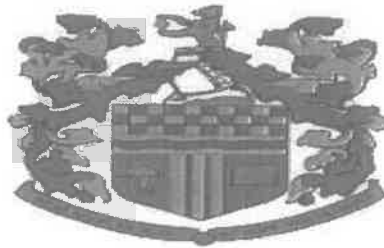
**16. MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)**

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 **February 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

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

17 March 2025  
Date