

**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>

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

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

## **Part 1: In-Year Report for the Period Ending 31 March 2025**

**TO:** THE EXECUTIVE MAYOR

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

### **MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 MARCH 2025**

#### **1.Purpose**

To present the 2024/25 monthly budget and performance assessment for the month of March 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 March 2025**

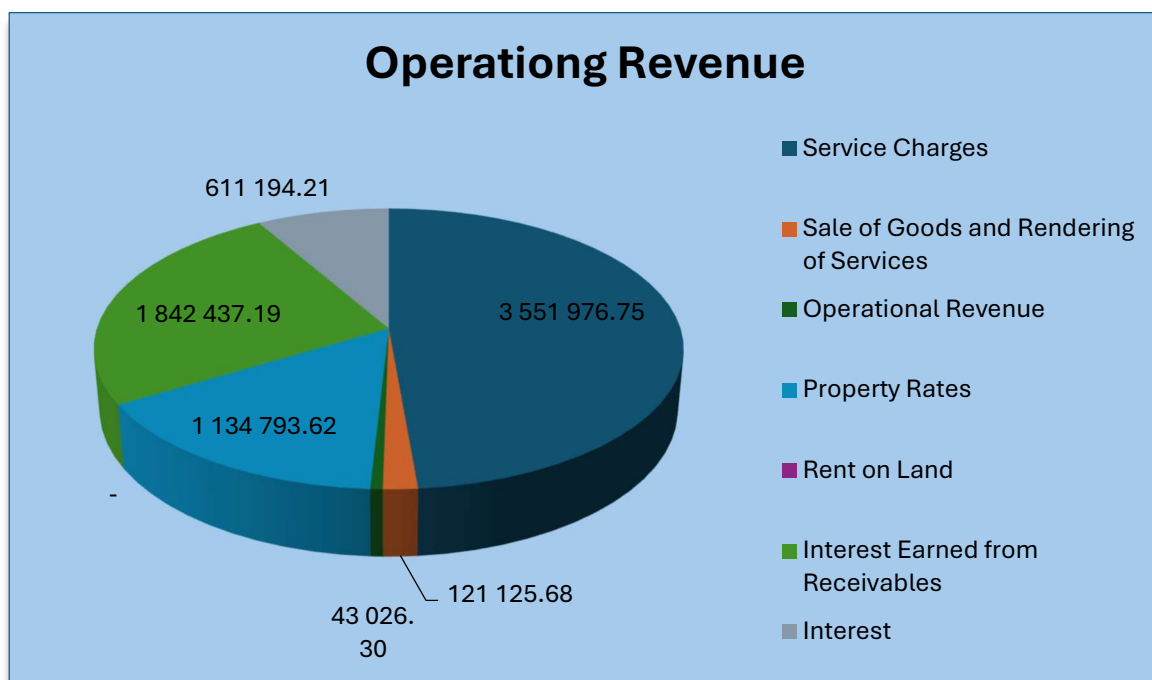
##### 3.1 Operating Revenue by Source

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

As of 31<sup>st</sup> March 2025, the total **operating revenue amounts to R 24.2 million**, and the actual year-to-date revenue amounts to **R132.2 million**, which reflected year to date variance of 9% which amounts to **R10.7 million** when compared to the projected budget of **R121.5 million**. The major attributes to the variance between year to date actual and projected revenue for the reporting month is operational transfers and subsidies and services charges.

As per C1 operational transfers and subsidies amounts to **R16.9 million** and the year-to-date actual amounts to **R71.1 million** which reflected a variance of **R16.1 million** when compared to year-to-date budget of **R55 million**.. Please note that the municipality receives operational transfers and subsidies as per DoRa payment schedule. Furthermore an additional **R35 thousands** was received in the reporting month from the LGSETA and the year-to-date actual amounts to **R52 thousand** this was not budget for.

Below is a chart that depicts the income billed from 1<sup>st</sup> – 31<sup>st</sup> March 2025:



**Table 1: Income for 1<sup>st</sup> to 31<sup>st</sup> March 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 31 March 2025 a total of **R 24.2 million** has been billed, the year-to-date actual amounts to **R132.2 million** which is **9%** over the projected budget that amounts to **R121.5 million**.

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March**

Nkxoswagareng - Table C4: Monthly Budget Statement - Financial Performance (Revenue and expenditure) - 1st March										
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	1 787	13 341	13 978	(637)	-5%	18 637
Service charges - Water		3 264	3 663	5 196	443	3 759	3 897	(138)	-4%	5 196
Service charges - Waste Water Management		8 059	11 363	9 363	759	6 821	7 022	(202)	-3%	9 363
Service charges - Waste management		6 050	7 045	7 045	562	5 063	5 284	(221)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	1 171	121	774	878	(105)	-12%	1 171
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 842	15 557	18 292	(2 734)	-15%	24 389
Interest from Current and Non Current Assets		357	-	44	-	22	33	(11)	-33%	44
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	36	-	21	27	(6)	-21%	36
Rental from Fixed Assets		6	3	149	-	10	112	(101)	-91%	149
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	43	358	223	135	60%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 135	10 143	10 956	(813)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	440	(440)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	73 390	16 885	71 105	55 042	16 063	29%	73 390
Interest		5 986	7 146	7 146	611	5 226	5 360	(134)	-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	24 189	132 201	121 543	10 658	9%	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	1 787 388	-	-	-	13 341 486
Service charges - Water	368 559	357 669	371 954	411 699	687 038	400 972	309 743	408 528	443 136	-	-	-	3 759 299
Service charges - Waste Water Management	762 276	751 368	762 247	760 173	759 796	759 481	751 506	754 550	759 158	-	-	-	6 820 554
Service charges - Waste management	571 186	566 226	565 990	562 257	561 436	565 801	551 222	556 322	562 295	-	-	-	5 062 735
Sale of Goods and Rendering of Services	47 015	30 624	43 192	-	31 553	231 502	216 371	72 107	43 493	121 126	-	-	773 877
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 617 876	1 688 208	1 724 555	1 682 173	1 723 744	1 781 830	1 748 710	1 747 910	1 842 437	-	-	-	15 557 444
Interest earned from Receivables	-	21 995	-	-	-	-	-	-	-	-	-	-	21 995
Interest from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2 765	4 022	6 348	4 838	2 074	1 383	-	-	-	-	21 430
Rental from Fixed Assets	9 475	-	6 810	-	817	940	940	3 265	-	-	-	-	10 324
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 780	-	84 913	56 993	53 871	17 731	42 974	41 139	43 026	-	-	-	358 427
<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	1 134 794	-	-	-	10 142 825
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence 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	16 884 745	-	-	-	71 105 037
Interest	548 643	556 326	564 689	572 446	580 830	589 286	598 741	603 471	611 194	-	-	-	5 225 627
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>24 189 298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132 201 059</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, R17.8 million was spent; and the year-to-date actual amounts to R124.1 million, which is 11% below the projected expenditure amounting to R139.9 million. Please note that the total expenditure includes non-cash item that amount to R4.6 million, which relates to Depreciation and Debt Impairments.

**Table 2: Expenditure from 1<sup>st</sup> to 31<sup>st</sup> March 2025**

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March**

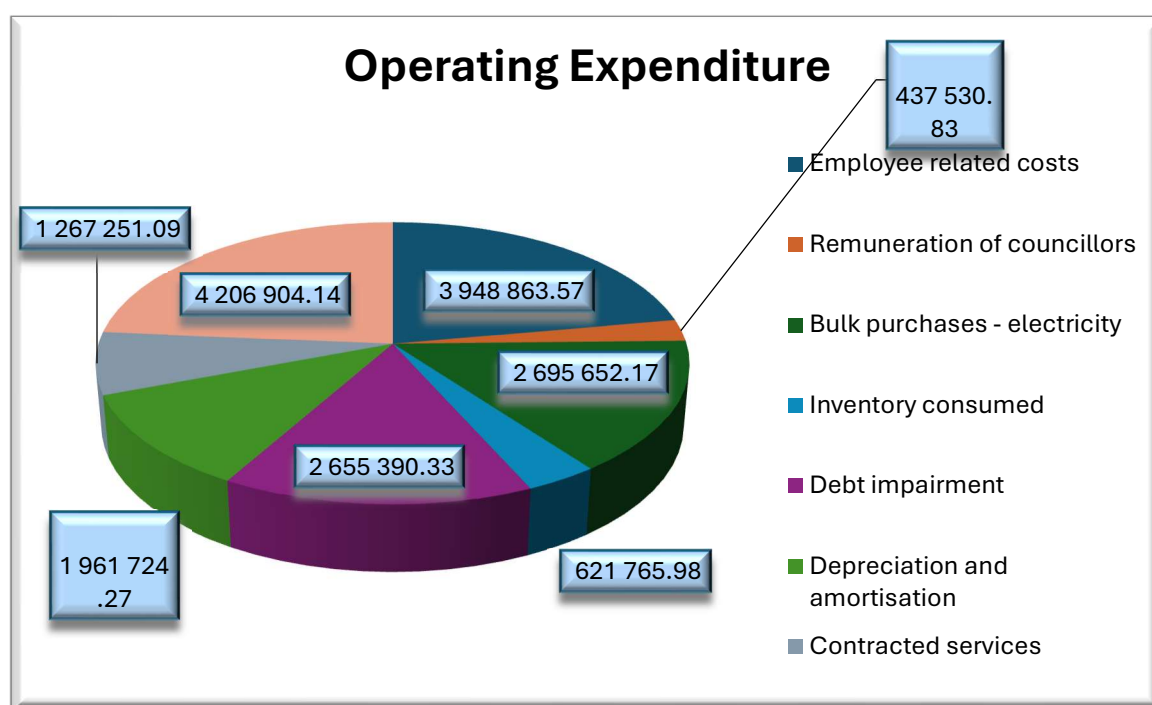
Financial Performance (Revenue and Expenditure) - 30th March										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		47 180	54 352	54 377	3 949	37 504	40 783	(3 278)	-8%	54 377
Remuneration of councillors		5 257	5 587	5 365	438	3 966	4 024	(58)	-1%	5 365
Bulk purchases - electricity		26 694	25 000	24 290	2 696	11 462	18 218	(6 756)	-37%	24 290
Inventory consumed		10 606	13 333	13 018	622	5 077	9 763	(4 687)	-48%	13 018
Debt impairment		-	17 056	31 865	2 655	23 899	23 899	-	0%	31 865
Depreciation and amortisation		18 423	23 541	23 541	1 962	17 656	17 656	0	0%	23 541
Interest		1 958	1 887	1 415	-	146	1 062	(916)	-86%	1 415
Contracted services		11 680	7 750	11 632	1 267	8 145	8 724	(579)	-7%	11 632
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		19 054	15 824	20 401	4 207	16 286	15 301	985	6%	20 401
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	434	(434)	-100%	579
Total Expenditure		207 686	164 908	186 482	17 795	124 139	139 862	(15 723)	-11%	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	3 948 864	-	-	-	37 504 481
Remuneration of councillors	416 308	416 308	416 308	416 308	416 308	599 493	437 521	409 619	437 531	-	-	-	3 965 705
Bulk purchases - electricity	-	-	1 880 592	-	-	5 146 450	1 739 130	-	2 695 652	-	-	-	11 461 825
Inventory consumed	772 026	433 883	400 635	518 096	794 821	805 214	582 927	147 368	621 766	-	-	-	5 076 735
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	2 655 390	-	-	-	23 898 513
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	1 961 724	-	-	-	17 655 518
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	1 267 251	-	-	-	8 144 654
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	4 206 904	-	-	-	16 285 801
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>17 795 082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124 139 018</b>

The main cost drivers for the municipality are salary costs, bulk purchases, contracted services, inventory consumed and 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> – 31<sup>st</sup> March 2025:



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

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March**

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	17 795	124 139	139 862	(15 723)	-11%	186 482
Surplus/(Deficit)		(51 368)	(3 453)	(24 425)	6 394	8 062	(18 318)	26 380	(0)	(24 425)

Table C4 of the attached C Schedule of the MBRR excludes the capital transfers (capital grants) revenue from the operational revenue calculates surplus of R 6.4 million 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 & Rentals	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	22 238 000.00	12 602 961.69	17 626 591.22	21 073 705.78	46%
Water Services Infrastructure Grant	20 000 000.00	20 000 000.00	25 000 000.00	14 623 761.24	19 084 982.69	915 017.31	95%
Regional Bulk Infrastructure Grant	-	32 834 809.00	23 659 554.77	17 573 835.70	21 661 590.59	11 173 218.41	66%
FBDM (Capital)	-	2 000 000.00	2 185 000.00	1 900 000.00	2 185 000.00	- 185 000.00	109%
<b>Sub-Total</b>	<b>42 258 000.00</b>	<b>93 535 106.00</b>	<b>73 082 554.77</b>	<b>46 700 558.63</b>	<b>58 373 164.50</b>	<b>21 988 723.09</b>	<b>62%</b>

For this financial year, the municipality had an original budget of R42.3 million on capital transfers which was adjusted to R93.5 million and from the budgeted amount the municipality already received R73.1 million, in terms of Section 19 of Division of Revenue Act 2023. It should be noted that additional funds were received for WSIG a special adjustment will be scheduled for this allocation before incurring expenditure.

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March**

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)	6 394	8 062	(18 318)	26 380	(0)	(24 425)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	93 535	17 540	73 083	70 151	2 931	4%	93 535
Transfers and subsidies - capital (in-kind)		4 894	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		3 817	38 805	69 111	23 934	81 145	51 833	29 312	0	69 111
Income Tax								—		
Surplus/(Deficit) after income tax		3 817	38 805	69 111	23 934	81 145	51 833	29 312	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	23 934	81 145	51 833	29 312	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	23 934	81 145	51 833	29 312	0	69 111

The surplus before inclusion of capital transfers amounted to R6.4 million and after inclusion of capital transfers surplus increased to R23.9 million.

### 3.3 Capital Expenditure

For the reporting month, the municipality has spent R8.3 million on capital grants and the actual year to date amounts to R46.7 million which reflects underspending on capital grants of R 23.5 million when compared to year-to-date budget that amounts to R70.2 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 - M09 March

Detailed Budgetary Supporting Table 067 (7) - Ordinary Budget Statement - Transfers and Grants 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										
<b><u>EXPENDITURE</u></b>										
<b><u>Capital expenditure of Transfers and Grants</u></b>										
National Government:		36 794	42 258	91 536	6 434	44 801	68 652	(23 852)	-34.7%	91 536
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		827	-	-	-	-	-	-		-
Municipal Infrastructure Grant		18 900	22 258	38 701	1 454	12 603	29 026	(16 423)	-56.6%	38 701
Regional Bulk Infrastructure Grant		-	-	32 835	1 626	17 574	24 626	(7 052)	-28.6%	32 835
Water Services Infrastructure Grant		17 067	20 000	20 000	3 354	14 624	15 000	(376)	-2.5%	20 000
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	2 000	1 900	1 900	1 500	400	26.7%	2 000
FBDM (Capital)		-	-	2 000	1 900	1 900	1 500	400	26.7%	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	8 334	46 701	70 152	(23 452)	-33.4%	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 should be noted that a total of R73.1 million was received to date for capital grants, from the total amount received R53.4 million (VAT Inc) is committed or spent to date which translates 62% average spent on Capital Grants and Transfers to date when compared to DoRA allocation

Description	Budget Year 2024/25						
	Original Budget	Adjustement	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>							
<b>Capital</b>							
Municipal Infrastructure Grant	22 258 000.00	38 700 297.00	22 238 000.00	12 602 961.69	17 626 591.22	21 073 705.78	46%
Water Services Infrastructure Grant	20 000 000.00	20 000 000.00	25 000 000.00	14 623 761.24	19 084 982.69	915 017.31	95%
Regional Bulk Infrastructure Grant	-	32 834 809.00	23 659 554.77	17 573 835.70	21 661 590.59	11 173 218.41	66%
FBDM (Capital)	-	2 000 000.00	2 185 000.00	1 900 000.00	2 185 000.00	- 185 000.00	109%
<b>Sub-Total</b>	<b>42 258 000.00</b>	<b>93 535 106.00</b>	<b>73 082 554.77</b>	<b>46 700 558.63</b>	<b>58 373 164.50</b>	<b>21 988 723.09</b>	<b>62%</b>

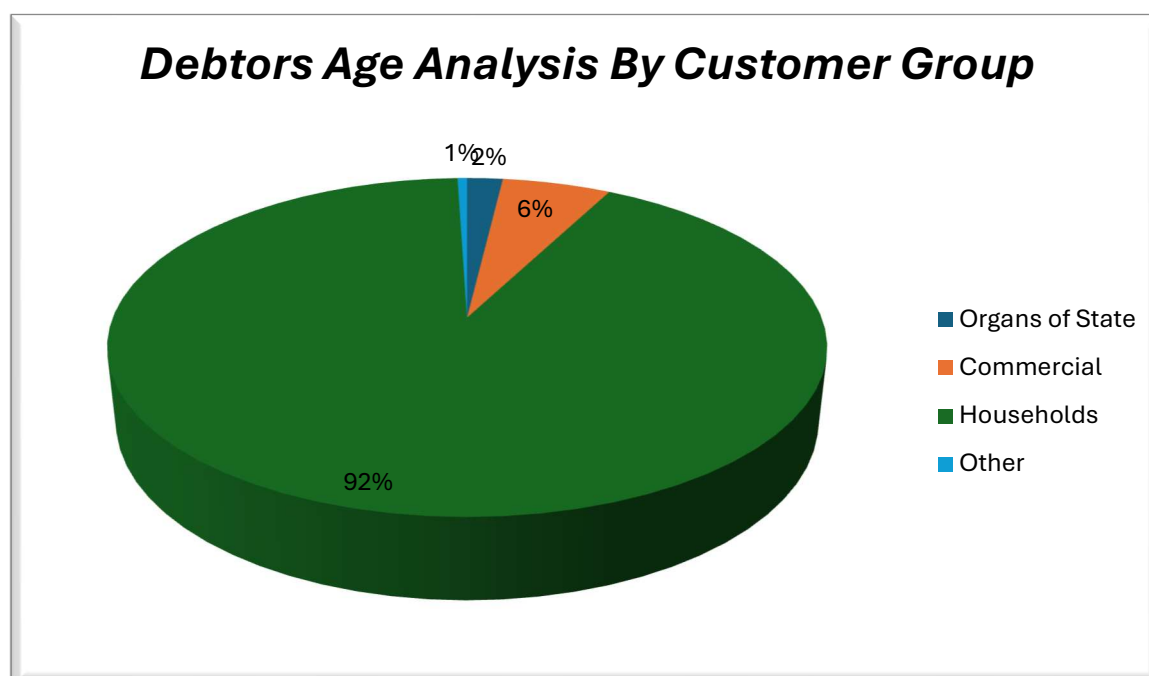
### 3.4 Debtors Ageing

The total debtors book as at end of March 2025 amounts to R 466.7 million, from the total debts R427.9 million is owned by Households, 9.3 million is owned by Organ of the States, R26.9 million is owned by Commercial and R2.5 million is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description		NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200	439	449	385	390	720	377	2 061	69 356	74 177	72 904		
Trade and Other Receivables from Exchange Transactions - Electricity		1300	380	313	346	209	227	172	666	26 980	29 293	28 254		
Receivables from Non-exchange Transactions - Property Rates		1400	989	932	802	787	784	806	4 285	53 244	62 629	59 906		
Receivables from Exchange Transactions - Waste Water Management		1500	858	850	848	852	851	850	4 715	64 541	74 367	71 811		
Receivables from Exchange Transactions - Waste Management		1600	634	617	605	605	603	599	3 320	44 571	51 554	49 698		
Receivables from Exchange Transactions - Property Rental Debtors		1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts		1810	2 454	2 476	2 389	2 360	2 331	2 316	13 396	142 544	170 267	162 947		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-		
Other		1900	141	70	50	49	46	45	232	3 743	4 375	4 114		
Total By Income Source		2000	5 895	5 707	5 426	5 251	5 562	5 165	28 676	404 980	466 662	449 634	-	-
February 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	382	308	329	279	280	277	1 069	6 346	9 269	8 251		
Commercial		2300	508	428	367	313	312	268	1 501	23 287	26 984	25 681		
Households		2400	4 885	4 914	4 696	4 626	4 936	4 587	25 913	373 320	427 877	413 382		
Other		2500	120	57	34	34	33	33	193	2 027	2 531	2 320		
Total By Customer Group		2600	5 895	5 707	5 426	5 251	5 562	5 165	28 676	404 980	466 662	449 634	-	-

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



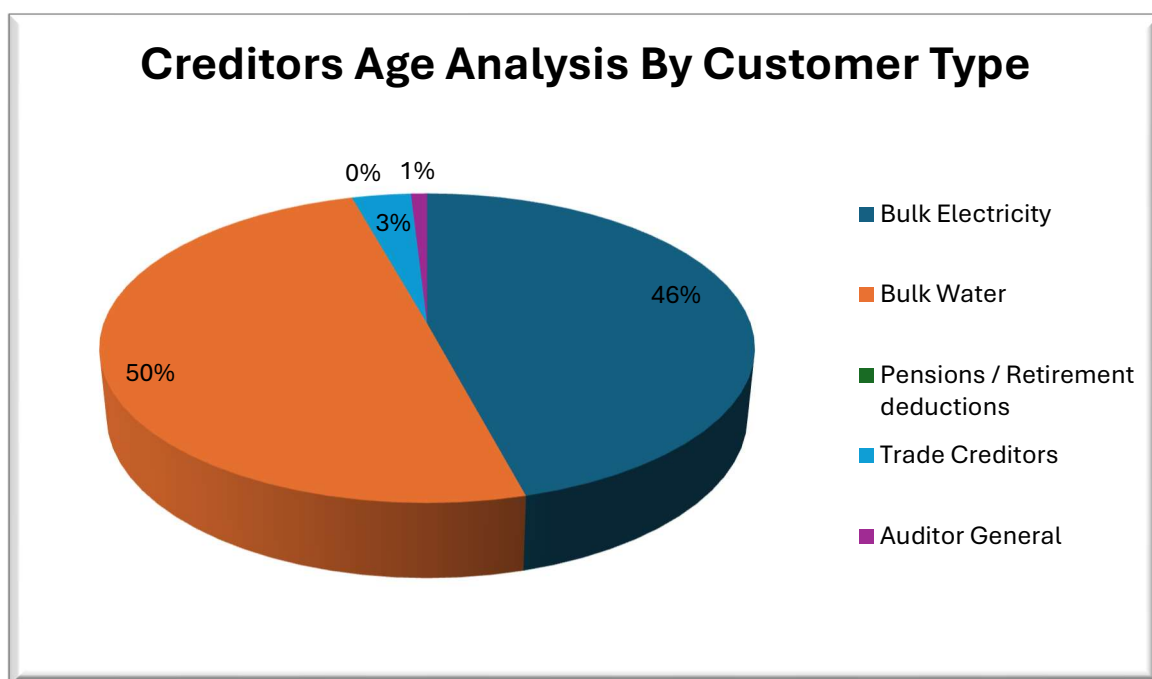
### 3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R274.9 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R126.0 million and R136.9 million represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	8 098	8 817	9 567	8 118	43 199	40 646	–	126 028	
Bulk Water	0200	3 519	4 290	4 023	2 911	3 207	12 406	14 231	92 398	136 985	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	–	1 301	1 708	1 430	1 266	1 160	868	1 609	9 342	
Auditor General	0800	364	342	273	437	251	307	247	323	2 544	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions		–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	11 466	14 032	14 822	14 345	12 842	57 072	55 991	94 329	274 898	–

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



## 4. Budget Performance Overview

### 4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M09 March

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	1 135	10 143	10 956	(813)	-7%	14 608
Service charges	31 972	40 709	40 241	3 552	28 984	30 181	(1 197)	-4%	40 241
Investment revenue	357	-	44	-	22	33	(11)	-33%	44
Transfers and subsidies - Operational	76 049	72 942	73 390	16 885	71 105	55 042	16 063	0	73 390
Other own revenue	35 025	33 197	33 775	2 618	21 947	25 331	(3 384)	-13%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>156 319</b>	<b>161 455</b>	<b>162 058</b>	<b>24 189</b>	<b>132 201</b>	<b>121 543</b>	<b>10 658</b>	<b>9%</b>	<b>162 058</b>

### 4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M09 March

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	3 949	37 504	40 783	(3 278)	-8%	54 377
Remuneration of Councillors	5 257	5 587	5 365	438	3 966	4 024	(58)	-1%	5 365
Depreciation and amortisation	18 423	23 541	23 541	1 962	17 656	17 656	0	0%	23 541
Interest	1 958	1 887	1 415	-	146	1 062	(916)	-86%	1 415
Inventory consumed and bulk purchases	37 300	38 333	37 308	3 317	16 539	27 981	(11 442)	-41%	37 308
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	97 568	41 209	64 476	8 130	48 329	48 357	(28)	-0%	64 476
<b>Total Expenditure</b>	<b>207 686</b>	<b>164 908</b>	<b>186 482</b>	<b>17 795</b>	<b>124 139</b>	<b>139 862</b>	<b>(15 723)</b>	<b>-11%</b>	<b>186 482</b>

### 4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M09 March

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>8 334</b>	<b>47 067</b>	<b>52 360</b>	<b>(5 293)</b>	<b>-10%</b>	<b>93 924</b>
Capital transfers recognised	51 549	42 258	93 536	8 334	46 701	52 205	(5 504)	-11%	93 536
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	388	-	367	155	212	136%	388
<b>Total sources of capital funds</b>	<b>51 549</b>	<b>42 258</b>	<b>93 924</b>	<b>8 334</b>	<b>47 067</b>	<b>52 360</b>	<b>(5 293)</b>	<b>-10%</b>	<b>93 924</b>

### 4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M09 March

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	25 076	93 812	54 767	(39 046)	-71%	179 485
Net cash from (used) investing	(51 374)	(42 258)	(93 924)	(8 334)	(46 701)	(70 443)	(23 743)	34%	(93 924)
Net cash from (used) financing	(14)	325	325	7	41	244	203	83%	325
<b>Cash/cash equivalents at the month/year end</b>	<b>18 194</b>	<b>(13 952)</b>	<b>(20 508)</b>	<b>32 893</b>	<b>48 257</b>	<b>(15 364)</b>	<b>(63 621)</b>	<b>414%</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 500 683.60

Closing cash balance as per bank statement = R2 178 164.82

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

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

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

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

Trade creditors for the previous month amounts to R275.7 million which decreased to R274.9 by R1 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 March amounts to R366.9 million and the total current assets is R72.6 million, which shows that municipality is not able to meet its obligations with its available cash resources.

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

Municipality has incurred 20% collection rates for the month of February 2025 which has increased to 43% in the month of March 2025.

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

###### **Electricity**

Total electricity losses as of 31 March 2025 are an average of 32% or R644 thousands. The norm in terms MFMA Circular 71 is 7% – 10%.

###### **Water**

Total water losses as of 31 March 2025 are an average of 96% or R773.2 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	22 238 000.00	12 602 961.69	26 097 335.31	33%
Water Services Infrastructure Grant	20 000 000.00	20 000 000.00	25 000 000.00	14 623 761.24	5 376 238.76	73%
Regional Bulk Infrastructure Grant	-	32 834 809.00	23 659 554.77	17 573 835.70	15 260 973.30	54%
FBDM (Capital)	-	2 000 000.00	2 185 000.00	1 900 000.00	100 000.00	95%
<b>Sub-Total</b>	<b>42 258 000.00</b>	<b>93 535 106.00</b>	<b>73 082 554.77</b>	<b>46 700 558.63</b>	<b>46 834 547.37</b>	<b>50%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>42 258 000.00</b>	<b>93 535 106.00</b>	<b>73 082 554.77</b>	<b>46 700 558.63</b>	<b>46 834 547.37</b>	<b>50%</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 R73.1 million and R46.7 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 - M09 March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	12 916	14 608	14 608	1 135	10 143	10 956	(813)	-7%	14 608
Service charges	31 972	40 709	40 241	3 552	28 984	30 181	(1 197)	-4%	40 241
Investment revenue	357	-	44	-	22	33	(11)	-33%	44
Transfers and subsidies - Operational	76 049	72 942	73 390	16 885	71 105	55 042	16 063	0	73 390
Other own revenue	35 025	33 197	33 775	2 618	21 947	25 331	(3 384)	-13%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>156 319</b>	<b>161 455</b>	<b>162 058</b>	<b>24 189</b>	<b>132 201</b>	<b>121 543</b>	<b>10 658</b>	<b>9%</b>	<b>162 058</b>
Employee costs	47 180	54 352	54 377	3 949	37 504	40 783	(3 278)	-8%	54 377
Remuneration of Councillors	5 257	5 587	5 365	438	3 966	4 024	(58)	-1%	5 365
Depreciation and amortisation	18 423	23 541	23 541	1 962	17 656	17 656	0	0%	23 541
Interest	1 958	1 887	1 415	-	146	1 062	(916)	-86%	1 415
Inventory consumed and bulk purchases	37 300	38 333	37 308	3 317	16 539	27 981	(11 442)	-41%	37 308
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	97 568	41 209	64 476	8 130	48 329	48 357	(28)	-0%	64 476
<b>Total Expenditure</b>	<b>207 686</b>	<b>164 908</b>	<b>186 482</b>	<b>17 795</b>	<b>124 139</b>	<b>139 862</b>	<b>(15 723)</b>	<b>-11%</b>	<b>186 482</b>
<b>Surplus/(Deficit)</b>	<b>(51 368)</b>	<b>(3 453)</b>	<b>(24 425)</b>	<b>6 394</b>	<b>8 062</b>	<b>(18 318)</b>	<b>26 380</b>	<b>-144%</b>	<b>(24 425)</b>
Transfers and subsidies - capital (monetary allocations)	50 290	42 258	93 535	17 540	73 083	70 151	2 931	4%	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>23 934</b>	<b>81 145</b>	<b>51 833</b>	<b>29 312</b>	<b>57%</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>23 934</b>	<b>81 145</b>	<b>51 833</b>	<b>29 312</b>	<b>57%</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>8 334</b>	<b>47 067</b>	<b>52 360</b>	<b>(5 293)</b>	<b>-10%</b>	<b>93 924</b>
Capital transfers recognised	51 549	42 258	93 536	8 334	46 701	52 205	(5 504)	-11%	93 536
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	388	-	367	155	212	136%	388
<b>Total sources of capital funds</b>	<b>51 549</b>	<b>42 258</b>	<b>93 924</b>	<b>8 334</b>	<b>47 067</b>	<b>52 360</b>	<b>(5 293)</b>	<b>-10%</b>	<b>93 924</b>
<b>Financial position</b>									
Total current assets	47 495	158 919	144 761		72 610				144 761
Total non current assets	480 911	395 757	430 556		508 701				430 556
Total current liabilities	309 212	383 573	373 845		366 936				373 845
Total non current liabilities	7 640	8 079	8 143		7 640				8 143
Community wealth/Equity	210 698	163 025	193 330		201 486				193 330
<b>Cash flows</b>									
Net cash from (used) operating	68 849	27 912	73 022	25 076	93 812	54 767	(39 046)	-71%	179 485
Net cash from (used) investing	(51 374)	(42 258)	(93 924)	(8 334)	(46 701)	(70 443)	(23 743)	34%	(93 924)
Net cash from (used) financing	(14)	325	325	7	41	244	203	83%	325
<b>Cash/cash equivalents at the month/year end</b>	<b>18 194</b>	<b>(13 952)</b>	<b>(20 508)</b>	<b>32 893</b>	<b>48 257</b>	<b>(15 364)</b>	<b>(63 621)</b>	<b>414%</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	5 895	5 707	5 426	5 251	5 562	5 165	28 676	404 980	466 662
<b>Creditors Age Analysis</b>									
Total Creditors	11 466	14 032	14 822	14 345	12 842	57 072	55 991	94 329	274 898

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) - M09 March

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>Governance and administration</i>		96 186	91 756	93 011	18 143	85 056	69 758	15 298	22%	93 011
Executive and council		65 798	66 243	66 691	16 250	66 243	50 018	16 225	32%	66 691
Finance and administration		30 388	25 513	26 320	1 893	18 813	19 740	(927)	-5%	26 320
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 982	2 206	2 329	643	1 581	1 747	(166)	-9%	2 329
Community and social services		1 290	1 321	1 299	600	1 220	974	246	25%	1 299
Sport and recreation		43	-	146	-	3	109	(107)	-98%	146
Public safety		649	884	884	43	358	663	(305)	-46%	884
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		176	450	450	-	-	338	(338)	-100%	450
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		176	450	450	-	-	338	(338)	-100%	450
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		113 159	109 302	159 803	22 944	118 646	119 852	(1 206)	-1%	159 803
Energy sources		19 481	21 682	21 682	1 925	14 480	16 261	(1 781)	-11%	21 682
Water management		48 508	35 805	88 615	9 602	57 900	66 461	(8 561)	-13%	88 615
Waste water management		34 601	40 008	37 700	10 414	37 420	28 275	9 145	32%	37 700
Waste management		10 569	11 807	11 807	1 004	8 847	8 855	(9)	0%	11 807
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>211 503</b>	<b>203 713</b>	<b>255 593</b>	<b>41 729</b>	<b>205 284</b>	<b>191 695</b>	<b>13 589</b>	<b>7%</b>	<b>255 593</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		62 676	65 048	75 254	8 533	54 567	56 441	(1 873)	-3%	75 361
Executive and council		13 681	13 862	16 537	962	9 877	12 403	(2 525)	-20%	16 719
Finance and administration		48 995	51 185	58 717	7 571	44 690	44 038	652	1%	58 642
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13 046	14 527	14 410	996	9 386	10 808	(1 422)	-13%	14 650
Community and social services		2 427	2 958	2 384	190	1 752	1 788	(36)	-2%	2 384
Sport and recreation		2 898	4 845	5 293	243	2 430	3 969	(1 539)	-39%	5 310
Public safety		3 459	3 463	3 463	289	2 735	2 597	137	5%	3 686
Housing		4 263	3 261	3 271	273	2 469	2 453	16	1%	3 271
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 889	8 322	9 077	555	6 087	6 808	(721)	-11%	9 077
Planning and development		5 539	5 951	6 404	413	4 322	4 803	(481)	-10%	6 404
Road transport		4 351	2 371	2 673	142	1 765	2 005	(240)	-12%	2 673
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		122 074	77 011	87 741	7 712	54 109	65 806	(11 697)	-18%	87 394
Energy sources		55 978	39 251	41 462	4 415	23 687	31 097	(7 410)	-24%	41 154
Water management		37 168	18 282	21 426	1 317	12 583	16 070	(3 487)	-22%	21 408
Waste water management		19 276	15 818	18 634	1 518	13 650	13 976	(326)	-2%	18 632
Waste management		9 652	3 660	6 218	461	4 189	4 664	(475)	-10%	6 200
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>207 686</b>	<b>164 908</b>	<b>186 482</b>	<b>17 795</b>	<b>124 149</b>	<b>139 862</b>	<b>(15 713)</b>	<b>-11%</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>23 934</b>	<b>81 135</b>	<b>51 833</b>	<b>29 302</b>	<b>0.5653105</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) - M09 March

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	16 250	66 243	50 018	16 225	32.4%	66 691
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		175	-	-	35	52	-	52	#DIV/0!	-
Vote 04 - Financial Services		30 213	25 513	26 320	1 858	18 761	19 740	(979)	-5.0%	26 320
Vote 05 - Municipal Infrastructure		113 335	109 752	148 446	22 944	111 796	111 334	462	0.4%	148 446
Vote 06 - Community Services		-	2 206	14 136	-	7 524	10 602	(3 079)	-29.0%	14 136
Vote 07 - Public Safety & Transport		1 982	-	-	643	907	-	907	#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	41 729	205 284	191 695	13 589	7.1%	255 593
Expenditure by Vote	1									
Vote 01 - Executive & Council		12 761	11 703	13 792	880	9 233	10 344	(1 111)	-10.7%	13 792
Vote 02 - Office Of The Municipal Manager		920	2 159	2 745	82	644	2 059	(1 415)	-68.7%	2 745
Vote 03 - Corporate Services		15 141	17 241	17 465	1 828	12 822	13 099	(277)	-2.1%	17 465
Vote 04 - Financial Services		33 854	33 945	41 253	5 742	31 869	30 939	929	3.0%	41 253
Vote 05 - Municipal Infrastructure		129 300	82 382	92 416	7 976	56 356	69 312	(12 956)	-18.7%	92 416
Vote 06 - Community Services		-	10 679	12 547	782	8 502	9 410	(908)	-9.7%	12 547
Vote 07 - Public Safety & Transport		8 784	587	0	-	5	0	5	8621.0%	0
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		6 926	6 213	6 265	504	4 709	4 699	10	0.2%	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	17 795	124 139	139 862	(15 723)	-11.2%	186 482
Surplus/ (Deficit) for the year	2	3 817	38 805	69 111	23 934	81 145	51 833	29 312	56.6%	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 75% as at end of March 2025.

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

Executive and Council Administration original budget amounts to R11.7 million and has been adjusted to R 13.8 million. For the month of March 2025, R880 thousands has been spent and the actual year to date amounts to R1.1 million which reflected negative variance of 10.7% when compared to the projected budget that amounts to R10.3 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 March 2025, R82 thousands has been spent and the actual year to date amounts to 644 thousand. Due unfilled vacant posts in the Municipal Manager office, the municipality has spent 68.7% less than the projected budget that amounts to R2.1 million for the month ending March 2025.

### **Vote 3 – Corporate Services**

Corporate Services original budget amounts to R17.2 million which it has been adjusted to R17.5 million. For the reporting month of March 2025, R1.8 million has been spent and the actual year to date amounts to R12.8 million which shows that Corporate Services has spent 2.1% less than the projected budget that amounts to R 13.1 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 March 2025, R5.7 million has been spent and the actual year to date amounts to R31.9 million which shows that Finance Department has spent 3% more than the projected budget that amounts to R30.9 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 March 2025 R7.9 million has been spent and the actual year to date amounts to R56.4 million which shows that the municipality has spent 18.7% less than the projected budget that amounts to R69.3 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 March 2025, municipality has spent R782 thousands and the year-to-date actual amounts to R8.5 million which shows that the municipality has spent 9.7% less than the projected budget that amounts to R9.4 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 March R504 thousand has been spent and the actual year to date amounts to R4.7 million which shows that municipality has spent 0.2% more than the projected budget that amounts to R4.7 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) - M09 March

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	1 787	13 341	13 978	(637)	-5%	18 637
Service charges - Water		3 264	3 663	5 196	443	3 759	3 897	(138)	-4%	5 196
Service charges - Waste Water Management		8 059	11 363	9 363	759	6 821	7 022	(202)	-3%	9 363
Service charges - Waste management		6 050	7 045	7 045	562	5 063	5 284	(221)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	1 171	121	774	878	(105)	-12%	1 171
Agency services		—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		19 311	24 389	24 389	1 842	15 557	18 292	(2 734)	-15%	24 389
Interest from Current and Non Current Assets		357	—	44	—	22	33	(11)	-33%	44
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		9	2	36	—	21	27	(6)	-21%	36
Rental from Fixed Assets		6	3	149	—	10	112	(101)	-91%	149
Licence and permits		—	—	—	—	—	—	—	—	—
Operational Revenue		8 405	298	298	43	358	223	135	60%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 135	10 143	10 956	(813)	-7%	14 608
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		395	586	586	—	—	440	(440)	-100%	586
Licence and permits		—	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		76 049	72 942	73 390	16 885	71 105	55 042	16 063	29%	73 390
Interest		5 986	7 146	7 146	611	5 226	5 360	(134)	-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	24 189	132 201	121 543	10 658	9%	162 058
Expenditure By Type										
Employee related costs		47 180	54 352	54 377	3 949	37 504	40 783	(3 278)	-8%	54 377
Remuneration of councillors		5 257	5 587	5 365	438	3 966	4 024	(58)	-1%	5 365
Bulk purchases - electricity		26 694	25 000	24 290	2 696	11 462	18 218	(6 756)	-37%	24 290
Inventory consumed		10 606	13 333	13 018	622	5 077	9 763	(4 687)	-48%	13 018
Debt impairment		—	17 056	31 865	2 655	23 899	23 899	—	0%	31 865
Depreciation and amortisation		18 423	23 541	23 541	1 962	17 656	17 656	0	0%	23 541
Interest		1 958	1 887	1 415	—	146	1 062	(916)	-86%	1 415
Contracted services		11 680	7 750	11 632	1 267	8 145	8 724	(579)	-7%	11 632
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		63 729	—	—	—	—	—	—	—	—
Operational costs		19 054	15 824	20 401	4 207	16 286	15 301	985	6%	20 401
Losses on Disposal of Assets		3 105	—	—	—	—	—	—	—	—
Other Losses		—	579	579	—	—	434	(434)	-100%	579
Total Expenditure		207 686	164 908	186 482	17 795	124 139	139 862	(15 723)	-11%	186 482
Surplus/(Deficit)		(51 368)	(3 453)	(24 425)	6 394	8 062	(18 318)	26 380	(0)	(24 425)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	93 535	17 540	73 083	70 151	2 931	4%	93 535
Transfers and subsidies - capital (in-kind)		4 894	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		3 817	38 805	69 111	23 934	81 145	51 833	29 312	0	69 111
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		3 817	38 805	69 111	23 934	81 145	51 833	29 312	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	23 934	81 145	51 833	29 312	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	23 934	81 145	51 833	29 312	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 March 2025, the municipality has generated total operating revenue that amounts to R24.2 million of which R16.9 million from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to R61.1 million and the year-to-date budget amounts to R66.5 million which reflects a negative variance amounts to R5.4 million excluding operational grants, which shows that the municipality has under billed in March 2025.

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

### **Property Rates**

The municipality has billed revenue of R1.1 million in March 2025. However, the actual year-to-date revenue amounts to R 10.1 million which is 7% lower than the budgeted revenue of R10.9 million for the period under review. This shortfall can be attributed to objections related to the valuation roll and a low payment rate.

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

Municipality has billed revenue of R 1.8 million from Sales of Electricity. However, the year-to-date revenue amounts to R13.3 million, which reflected a negative variance of 5% when compared to year-to-date budget that amounts to R13.9 million for the period under review. The variance in Electricity Revenue is immaterial.

### **Service charges – water.**

The municipality billed revenue of R443 thousands from Water Services, meanwhile the year-to-date actual amounts to R3.8 million which is 4% less than the year-to-date budget of R 3.9 million for the period under review. Municipality has fixed its water pipes; majority of section has access to water services.

### **Service charges – sanitation.**

In the month under review, the municipality has generated a revenue of R759 thousand. The year-to-date actual amounts to R6.8 million, which is 3% less than the year-to-date budget of R 7.0 million for the month. The variance is immaterial.

### **Service charges – refuse.**

The municipality generated R562 thousands and actual year to date amounts to R 5.1 million which is 4% less than year to date budget that amounts to R5.3 million during the period under review. The variance is immaterial.

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

The municipality has generated R121 thousands from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to R774 thousand which resulted the variance of negative 12% when compared to year-to-date budget amounting to R878 thousand.

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

The municipality did not receive income from Rent from Fixed Assets for the reporting month. The actual year to date remained unchanged from the previous months which amounts to R10 thousands which resulted the variance of 91% when compared to year-to-date budget of R112 thousands.

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

The municipality has generated revenue amounting to R 1.8 million, with the actual year-to-date revenue amounting to R 15.6 million, which is 15% less than the year-to-date budget of R 18.3 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 the month under review, the year-to-date actual amounts to R0 thousands which is 100% less than the year-to-date budget that amounts to R440 thousands for March 2025.

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

As per DoRa payment schedule, Municipality has received R16.3 million from Equitable Shares, R35 thousands from LGSETA and R 599 thousand from Sports and Arts.

### **Other revenue**

The municipality received R43 thousands from other revenue for this month, the year-to-date actual amounts to R358 thousands which is 60% more than the projected revenue that amounts to R223 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 March the municipality incurred a total operating expenditure of R17.8 million and the current year-to-date actual shows that the municipality has spent R124.1 million to date, which is 11% less than the projected budget of R139.9 million.

### **Employee related costs**

The municipality incurred R 3.9 million on employee related costs and actual year to date amounts to R37.5 million which reflects a negative variance of 8% that show that the municipality has spent less than the year-to-date budget which amounts to R 40.8 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 R438 thousands and the year-to-date actual amounts to R 3.9 million which reflects a negative variance of 1% when compared to year-to-date budget that amounts to R 4.0 million. The variance in Remuneration of Councillors is immaterial.

### **Debt impairment**

The municipality incurred R2.7 million on debt impairment and the actual year to date amounts to R23.9 million which reflects 0% variance when compared to actual year to date budget that amounts R23.9 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 R17.7 million which reflects 0% variance when compared to actual year to date budget that amounts to R17.7 million. Journals are being processed based on budgeted depreciation amount as per 2023/24 Annual Financial Statement.

### **Bulk purchases**

The municipality paid R2.6 million to Eskom for the reporting month and the actual year to date amounts to R11.5 million and reflected a negative variance amounting to R6.8 million that is 37% less than projected budget that amounts to R18.2 million. This is because municipality cannot honour its payment arrangement made with Eskom as per debt relief conditions, due to financial constraints that the municipality is currently facing. Take note that this amount only relate to Eskom expenditure as water is classified under inventory items.

**Inventory consumed**

The reclassification of MSCOA has resulted in water purchases being categorized under inventory consumed. For the reporting month the municipality did not pay Vaalharts, municipality has incurred R622 thousand on inventory consumed and the year-to-date expenditure amounts to R5.1 million. This reflects a variance of 48% less than the projected budget of R9.8 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 R1.3 million and the year-to-date actual amounts to R8.1 million which reflects negative variance of 7% when compared to the actual year to date budget that amounts to R8.7 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 R4.2 thousands and the actual year to dates amounts to R16.3 million which reflected negative 6% variance when compared to the year-to-date budget that amounts to R 15.3 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 - M09 March

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 %
<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	147	220	149%
03.2 - Corporate Admin		-	-	368	-	367	147	220	149%
Vote 04 - Financial Services		-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	-	-	-	-	-	-	-
05.6 - Electricity		-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	20	-	-	8	(8)	-100%
06.2 - Cemetery		-	-	-	-	-	-	-	-
06.3 - Library		-	-	20	-	-	8	(8)	-100%
06.5 - Parks And Recreation		-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Aff		-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>		-	-	388	-	367	155	212	136%
<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	8 334	46 701	52 205	(5 504)	-11%
05.4 - Sanitation		17 067	20 000	20 000	3 354	14 624	15 000	(376)	-3%
05.5 - Water		34 482	22 258	73 536	4 980	32 077	37 205	(5 128)	-14%
05.6 - Electricity		-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-
06.5 - Parks And Recreation		-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Aff		-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		51 549	42 258	93 536	8 334	46 701	52 205	(5 504)	-11%
<b>Total Capital Expenditure</b>		51 549	42 258	93 924	8 334	47 067	52 360	(5 293)	-10%

For the reporting month the municipality has spent R8.3 million on capital assets, and the year-to-date actual amounts to R47.1 million which is still 10% less than the projected actual budget that amounts to R 52.4 million.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		1 104	63 861	21 044	17 374	21 044
Trade and other receivables from exchange transactions		(20 998)	32 176	64 926	(21 828)	64 926
Receivables from non-exchange transactions		1 878	16 277	16 078	12 370	16 078
Current portion of non-current receivables						
Inventory		121	(994)	(994)	(56)	(994)
VAT		67 344	49 413	45 569	66 712	45 569
Other current assets		(1 953)	(1 814)	(1 862)	(1 961)	(1 862)
<b>Total current assets</b>		<b>47 495</b>	<b>158 919</b>	<b>144 761</b>	<b>72 610</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	483 449	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>508 701</b>	<b>430 556</b>
<b>TOTAL ASSETS</b>		<b>528 406</b>	<b>554 676</b>	<b>575 317</b>	<b>581 311</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	1 371	1 309
Trade and other payables from exchange transactions		273 155	347 263	325 709	250 510	325 709
Trade and other payables from non-exchange transactions		805	3 236	11 417	78 130	11 417
Provision		8 962	7 404	7 404	8 893	7 404
VAT		24 960	24 362	28 007	28 032	28 007
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>309 212</b>	<b>383 573</b>	<b>373 845</b>	<b>366 936</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>374 575</b>	<b>381 987</b>
<b>NET ASSETS</b>	2	<b>211 554</b>	<b>163 025</b>	<b>193 330</b>	<b>206 735</b>	<b>193 330</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		210 698	163 025	193 330	201 486	193 330
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>210 698</b>	<b>163 025</b>	<b>193 330</b>	<b>201 486</b>	<b>193 330</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 March 2025, the municipality recorded total assets of R581.3 million which includes R72.6 million and R508.7 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 March 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of -R 9.5 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 31st March 2025, the municipality recorded R 483.4 million for Property Plant and Equipment, which represents 83% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. These assets determine the municipality's ability to deliver services to communities.

This shows that recorded PPE is R483.4 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 March 2025. As at the end March 2025, the municipality recorded total liabilities of 374.6 million which is R366.9 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 0.2, which is current assets divided by current liabilities (72 610/366 936). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its shorts term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position to pay off debts when they become due.

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

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

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		6 993	7 742	7 742	1 552	4 293	5 807	(1 513)	-26%	7 742
Service charges		45 907	21 576	21 328	2 112	15 223	15 996	(773)	-5%	21 328
Other revenue		2 379	7 128	7 526	546	12 397	5 644	6 752	120%	8 273
Transfers and Subsidies - Operational		65 921	72 942	73 390	16 885	71 105	55 042	16 063	29%	73 390
Transfers and Subsidies - Capital		53 439	42 258	93 535	17 540	73 083	70 151	2 931	4%	93 535
Interest		357	-	-	56	296	-	296	#DIV/0!	-
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(106 149)	(121 846)	(129 083)	(13 178)	(82 439)	(96 812)	(14 373)	15%	(23 367)
Interest		-	(1 887)	(1 415)	-	(146)	(1 062)	(916)	86%	(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>25 514</b>	<b>93 812</b>	<b>54 767</b>	<b>(39 046)</b>	<b>-71%</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)	(8 334)	(46 701)	(70 443)	(23 743)	34%	(93 924)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(51 374)</b>	<b>(42 258)</b>	<b>(93 924)</b>	<b>(8 334)</b>	<b>(46 701)</b>	<b>(70 443)</b>	<b>(23 743)</b>	<b>34%</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	7	41	4	37	909%	5
<b>Payments</b>										
Repayment of borrowing		-	319	319	-	-	239	239	100%	319
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(14)</b>	<b>325</b>	<b>325</b>	<b>7</b>	<b>41</b>	<b>244</b>	<b>203</b>	<b>83%</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>17 187</b>	<b>47 153</b>	<b>(15 433)</b>			<b>85 885</b>
Cash/cash equivalents at beginning:		734	69	69	16 143	1 104	69			1 104
Cash/cash equivalents at month/year end:		18 194	(13 952)	(20 508)	33 330	48 257	(15 364)			86 989

Table C7 presents details pertaining to cash flow performance. As at end of March 2025, the net cash inflow from operating activities amounts to R25.5 million, whilst the net cash outflow from investing activities amounts to -R8.3 million that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts R7 thousand. The cash and cash equivalent held for March 2025 amounts to R17.2million and the net effect of the above cash flows is cash outflow movement of R16.7 million.

## Part 2: Supporting Documentation

### 6. Debtors Analysis

The outstanding debtors as of 28 February 2025 amounts to R 458.6 million which shows increase of R8.1 million in debtors' book when compared to March 2025 outstanding debtors which amounted to R466.7 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R427.8 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 43% when compared to average collection rate which amounts to 20% 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 - M09 March**

Description	NT Code	Budget Year 2024/25											
		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	439	449	385	390	720	377	2 061	69 356	74 177	72 904		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	380	313	346	209	227	172	666	26 980	29 293	28 254		
Receivables from Non-exchange Transactions - Property Rates	1400	989	932	802	787	784	806	4 285	53 244	62 629	59 906		
Receivables from Exchange Transactions - Waste Water Management	1500	858	850	848	852	851	850	4 715	64 541	74 367	71 811		
Receivables from Exchange Transactions - Waste Management	1600	634	617	605	605	603	599	3 320	44 571	51 554	49 698		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	2 454	2 476	2 389	2 360	2 331	2 316	13 396	142 544	170 267	162 947		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	141	70	50	49	46	45	232	3 743	4 375	4 114		
Total By Income Source	2000	5 895	5 707	5 426	5 251	5 562	5 165	28 676	404 980	466 662	449 634	–	–
February 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	382	308	329	279	280	277	1 069	6 346	9 269	8 251		
Commercial	2300	508	428	367	313	312	268	1 501	23 287	26 984	25 681		
Households	2400	4 885	4 914	4 696	4 626	4 936	4 587	25 913	373 320	427 877	413 382		
Other	2500	120	57	34	34	33	33	193	2 027	2 531	2 320		
Total By Customer Group	2600	5 895	5 707	5 426	5 251	5 562	5 165	28 676	404 980	466 662	449 634	–	–

## 6.1 Top 100 Debtors: Commercial

ACCOUNT	NAME	30DAYS BA	60DAYS BA	90 DAYS BA	120 DAYS BA	150 DAYS BA	180 DAYS BA	210 DAYS BA	240 DAYS BA	270 DAYS BA	CONSOLIDATED BALANCE
1012857	CE JENKINS	-	-	-	-	-	-	-	-	-	-
1012858	EPT HAINES	-	-	-	-	-	-	-	-	-	-
1013055	ME TAU	-	-	-	-	-	-	-	-	-	-
1000014	SUNDRY ACCOUNTS	-	-	-	-	-	-	-	-	-	-
1000609	GB JORDAAN	-	-	-	-	-	-	-	-	-	(1 000.00)
8888888	DEFAULT DIRECT DEPOSIT DEBTOR	-	-	-	-	-	-	-	-	-	-
9999999	D DEFAULT CASH DEBTOR	-	-	-	-	-	-	-	-	-	(191 040.05)
1000563	FOURIE	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	1 317.48	1 349.97
1000564	MD LEEUW	-	-	-	-	-	-	-	-	0.01	0.01
1000565	E PAYNE	-	-	-	-	-	-	-	-	-	(52.76)
1000566	MD LEEUW	1 628.70	1 639.15	1 597.59	1 590.71	1 583.82	1 576.95	1 570.06	1 563.50	147 662.26	162 048.63
1200036	MD LEEUW	-	-	-	-	-	-	-	-	-	-
5000001	MD LEEUW	-	-	-	-	-	-	-	-	-	-
1000567	HA VAN DYK	-	-	-	-	-	-	-	-	-	440.78
1000568	M VAN DYK	-	-	-	-	-	-	-	-	-	442.29
1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	9 758 131.94	9 758 131.94
1014691	NATIONAL GOVERNMENT OF RSA	94 888.24	94 263.57	93 638.90	93 014.23	92 389.56	91 764.89	91 140.22	90 544.71	3 794 018.18	4 631 175.41
5002097	DWT DAILY WHEEL AND TYRES (PTY) LTD	-	-	-	-	-	-	-	-	3 352 927.94	3 352 927.94
1015015	S SANRAL	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	2 838 708.04	2 995 808.26
1014741	LAERSKOOL HARTSVALLEI	24 249.22	24 089.58	23 929.94	23 770.30	23 610.66	23 451.03	23 291.39	23 139.20	969 582.45	1 183 522.62
5002103	IMPERIAL SUPERMARKET	-	-	-	-	-	-	-	-	1 012 940.88	1 012 940.88
1015018	LM ERASMUS BOEDERY GRASBULT	6 741.74	6 735.03	6 728.32	6 721.60	6 714.89	6 708.17	6 701.46	6 695.38	886 965.25	947 460.30
1200112	MAGELEVENDZE INV CC	-	-	-	-	-	-	-	-	913 565.09	913 565.09
1006041	SS KOTE	4 827.43	4 819.52	4 811.61	4 803.69	4 795.78	4 787.85	4 779.94	4 817.42	764 829.93	808 108.53
1000719	MM MOLOI	4 726.79	4 723.14	4 717.64	4 712.15	4 706.66	4 701.17	4 695.67	4 692.09	693 245.61	735 653.20
1011982	WARRENTON SUPER CHICKEN PTY LTD	17 251.68	13 178.87	13 030.93	12 946.32	12 798.39	12 614.19	16 391.14	12 123.48	497 839.85	621 649.57
1002657	A TERWIN	8 638.79	8 590.07	8 541.36	8 492.64	8 443.92	8 395.21	8 346.48	8 300.38	511 884.80	588 321.15
5002134	W J HEWITT	-	-	-	-	-	-	-	-	587 661.54	587 661.54
1012096	IMC EASBY	10 725.16	10 653.00	10 580.84	10 508.68	10 436.52	10 364.35	10 292.19	10 223.35	426 231.74	520 813.15
1200206	GM WESI	-	-	-	-	-	-	-	-	512 769.52	512 769.52
1012160	MATOPI GAME ENTERPRISES TRUST	10 132.46	10 065.37	9 998.27	9 931.18	9 864.08	9 796.99	9 729.89	9 665.93	402 342.16	491 725.88
1003573	D.C DYKER	3 494.24	3 489.89	3 485.55	3 481.20	3 476.85	3 472.51	3 468.16	3 464.13	459 763.92	491 095.03
1003911	IMJ MALGAS	3 509.41	3 465.43	3 439.90	3 465.92	3 982.41	3 252.21	7 877.28	3 205.70	436 257.35	471 792.39
1015849	CM AVENANT	4 890.73	4 491.33	4 334.37	4 315.20	4 158.26	4 001.32	3 844.37	3 963.35	431 110.58	470 170.06
1004132	D GEORGE	2 744.73	2 369.52	2 365.38	2 361.24	2 357.10	2 352.95	2 359.93	2 355.99	433 949.20	455 964.91
1016074	THABAZIBU F TRADING	6 936.18	7 384.05	7 518.58	9 633.56	3 970.94	7 551.18	10 616.39	10 749.08	377 613.72	448 436.43
1006176	A TSWELELOPELE COMMUNITY CR(VER	2 475.16	2 471.42	2 467.68	2 463.95	2 460.21	2 456.47	2 452.72	2 449.16	420 165.14	442 340.81
1002463	A SPOORNET	1 730.54	1 730.54	1 730.54	1 730.54	1 730.54	1 730.54	1 730.54	1 730.54	426 651.98	442 226.84
1200540	MOTSHELE	-	2 899.12	2 894.78	2 890.42	2 890.70	2 886.36	2 882.01	2 877.98	421 745.78	441 967.15
1002654	MAGELEVENDZE INV CC	6 269.27	6 254.96	6 216.90	6 185.40	6 160.44	6 122.38	6 107.72	6 109.03	379 750.49	435 483.94
1014723	HC CLOETE	8 757.94	8 700.10	8 642.26	8 584.42	8 526.58	8 468.74	8 410.90	8 355.76	350 498.01	427 760.49
1200511	OK THETHE	-	-	-	-	-	-	-	-	426 298.20	426 298.20
1001698	GR MARTIN	2 528.90	2 462.24	2 456.75	2 451.25	2 450.38	2 444.89	2 439.39	2 434.15	396 340.19	418 542.52
1004530	KM MELATO	2 941.73	2 879.77	2 874.86	2 869.94	2 865.03	2 860.11	2 855.19	2 850.51	387 115.44	413 059.22
1015035	G OLIPHANT	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	372 642.61	392 089.18
1003775	LI VAN DER WESTHUIZEN	4 114.59	4 469.96	3 617.85	6 793.55	2 623.17	6 834.65	2 373.03	2 341.57	351 689.43	387 570.77
1012890	LI KGWAPI	7 472.82	7 480.16	7 487.50	7 494.84	7 423.23	7 434.71	7 446.19	7 459.62	313 383.83	380 601.50
1015802	AJ JORDAAN	7 722.40	7 671.50	7 620.61	7 569.71	7 518.81	7 467.91	7 417.01	7 368.49	311 209.14	379 338.88
1002046	I GOLODA	3 282.63	10 257.91	8 004.38	13 451.28	3 990.91	3 252.85	2 951.37	2 984.01	312 320.34	364 075.20
1015157	A MMITSHANE	3 233.13	3 231.40	561.73	289 324.38	558.25	556.52	554.79	553.13	61 263.03	363 071.22

ACCOUNT	NAME	30DAYS BA	60DAYS BA	90 DAYS BA	120 DAYS BA	150 DAYS BA	180 DAYS BA	210 DAYS BA	240 DAYS BA	270 DAYS BA	CONSOLIDATED BALANCE
5002216	GS GADIPEDI	-	-	-	-	-	-	-	-	354 508.00	354 508.00
1012914	CENTENNIAL TRADING CO 114 PTY LTD	4 526.40	4 502.82	4 479.25	4 455.66	4 432.08	4 408.49	4 421.86	4 399.71	306 875.51	347 051.75
1001202	E SWANEPOEL	2 689.28	2 587.39	2 580.97	2 574.56	2 568.13	2 561.71	2 564.56	2 567.70	319 080.00	342 470.01
1016194	A TURNER	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	317 644.42	332 541.58
1008607	JM KGOROYABOGO	2 373.93	2 370.19	2 366.46	2 362.71	2 358.97	2 355.24	2 351.50	2 347.93	306 363.03	327 627.63
1001551	JM GRASS	2 964.07	3 690.26	2 776.23	3 602.21	3 015.01	2 622.21	3 477.89	2 885.39	298 198.21	326 040.44
1004603	I CARELSE	3 147.24	3 020.72	4 432.78	2 382.02	2 776.72	2 638.55	2 743.86	2 690.86	294 327.22	320 956.25
1008542	J MTHEMBU	-	-	-	-	-	-	-	-	320 531.56	320 531.56
1012870	S MAHLAOLA	2 030.60	1 913.84	1 912.10	1 910.37	1 908.63	1 922.88	1 921.15	1 919.49	300 163.05	317 634.45
1011931	IVANCO INV PTY LTD	4 869.93	4 841.93	4 813.93	4 785.93	4 757.93	4 729.94	4 701.94	4 675.23	265 629.43	308 704.12
1011755	TRANSKA RESORT	1 571.57	1 571.57	1 571.57	1 571.57	1 571.57	1 571.57	1 571.57	1 571.57	293 157.77	307 301.90
1012475	DEPARTMENT OF EDUCATION	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	291 814.39	306 793.54
1007654	MG KGOSIENG	1 969.04	1 964.96	1 960.88	1 956.78	1 952.70	1 948.62	1 944.53	1 940.63	286 557.95	304 169.22
1007589	A JAKWA	1 968.38	1 964.17	1 959.98	1 955.77	1 951.57	1 947.37	1 943.17	1 939.16	284 000.64	301 602.79
1004103	K.C MOJANAGA	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	288 828.70	300 400.63
1005995	MAGARENG MUNICIPALITY STREET LIGHTS	1 347.41	5 118.90	5 083.73	5 048.56	5 013.39	4 516.87	1 206.73	7 419.37	263 044.43	298 985.02
1007879	GD LANDRY	3 234.47	3 218.84	3 203.23	3 187.60	3 171.95	3 156.33	3 140.70	3 125.81	269 407.50	298 096.53
1200523	BG MOKWA	-	-	-	-	-	-	-	-	297 620.85	297 620.85
5002102	BLACK GINGER 489 PTY LTD	-	-	-	-	-	-	-	-	297 318.98	297 318.98
1015052	JTF LEEUW	5 903.94	3 764.35	3 046.96	5 141.70	3 882.80	3 594.76	7 523.72	3 754.23	250 707.70	295 960.92
1006503	MONTSHABATHO (PROK) OJ	1 470.80	1 470.19	1 469.58	1 468.96	1 468.35	1 467.74	1 467.13	1 466.54	279 724.87	292 945.58
1011958	PE VAN ROOYEN	5 633.37	5 595.84	5 558.32	5 520.80	5 483.27	5 445.75	5 408.22	5 372.43	238 762.28	288 451.17
1002107	HM AVENANT	3 869.87	2 952.12	2 943.24	2 934.37	2 925.50	2 916.62	2 907.75	2 899.29	259 368.00	287 604.90
1007806	GS MOTLHALE	2 032.63	2 028.61	2 024.58	2 020.54	2 016.51	2 012.49	2 008.47	2 004.63	265 912.70	284 097.83
1001833	J DIBAKWANE	2 181.04	2 103.22	2 098.66	2 094.08	2 089.51	2 084.95	2 080.37	2 076.01	263 612.38	282 605.83
1016323	M COETZEE	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	255 494.97	271 829.07
1012112	NATIONAL GOVERNMENT OF RSA	4 902.44	4 870.69	4 838.94	4 807.19	4 775.44	4 743.69	4 711.94	4 681.65	224 074.03	267 340.20
1006379	TM MARUMO	1 275.11	1 274.71	1 274.30	1 273.90	1 273.49	1 273.09	1 272.68	1 272.30	252 965.58	264 430.68
1003761	FM PETERSEN	2 690.52	2 682.41	2 672.13	2 898.65	2 756.46	2 920.37	2 634.55	2 804.08	237 843.10	263 527.36
1006085	4720103177 TRANSNET FREIGHT RAIL	84 192.65	74 688.00	31 031.02	-	-	-	-	-	-	263 387.09
1006262	D MEDUPE	1 897.94	1 893.91	1 889.89	1 885.85	1 881.82	1 877.80	1 873.77	1 869.93	244 719.34	261 692.22
1014983	ED COETZEE	2 996.13	2 981.56	2 966.98	2 952.41	2 937.83	2 923.26	2 908.68	2 894.79	234 232.89	260 805.24
5002161	KS MOSES	-	-	-	-	-	-	-	-	258 165.11	258 165.11
1006861	PUBLIC WORK ROADS	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	242 242.67	255 787.85
1006254	SD MOCHANE	2 054.63	2 047.48	2 040.33	2 033.18	2 026.02	2 018.88	2 011.73	2 004.91	234 163.23	252 462.17
1000868	KJ HAARHOFF	4 051.92	4 028.11	4 004.31	3 980.50	3 956.70	3 932.89	3 909.09	3 886.39	215 339.70	251 165.33
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	239 235.90	250 619.19
1008906	GC KOBOEKOE	1 811.42	1 807.67	1 803.94	1 800.19	1 796.46	1 792.72	1 788.98	1 785.42	229 024.50	245 226.46
1006345	THUSANANG MARK	2 510.28	2 498.81	2 487.35	2 475.88	2 464.42	2 452.96	2 441.50	2 430.57	221 803.82	244 087.34
1009184	NM MAHAPA	1 808.52	1 804.49	1 800.47	1 796.44	1 792.40	1 788.38	1 784.35	1 780.52	226 550.14	242 718.26
1003898	D.J RAPOO	1 418.34	1 189.59	1 187.85	1 186.12	1 184.37	1 182.64	1 180.91	1 179.25	231 076.25	242 205.39
1015056	MH HUNT	2 979.89	2 991.42	3 007.84	3 024.33	3 035.65	3 009.87	3 316.83	3 215.58	210 545.26	238 990.43
5002158	G NEL	-	-	-	-	-	-	-	-	236 893.63	236 893.63
5002159	O P ELIAS	-	-	-	-	-	-	-	-	235 365.87	235 365.87
1004763	WARRENTON COMBINED SCHOOL	15 691.60	12 152.72	11 983.23	16 798.54	14 708.41	16 360.59	20 110.53	14 703.12	103 019.42	233 278.14
1009668	NJ MATLE	1 712.48	1 710.05	1 707.62	1 705.18	1 702.76	1 700.33	1 697.90	1 695.58	217 654.16	233 000.97
1000886	ML VAN WYK	1 597.49	1 524.41	1 523.93	1 522.19	1 520.46	1 518.72	1 516.98	1 515.33	217 816.40	231 653.88
1006273	NJ MOCHANE	3 132.80	3 115.57	3 098.32	3 081.08	3 063.81	3 046.57	3 029.32	3 012.88	203 504.36	231 234.77
1005708	AAP VAN WYK	1 941.07	1 936.73	1 932.38	1 928.03	1 923.68	1 919.34	1 915.00	1 910.97	213 242.12	230 594.74
1200368	LP SAKU	-	-	-	-	-	-	-	-	227 650.92	227 650.92

## 6.2 Top 100 Debtors: Households

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1200112	MAGELEVENDZE INV CC	-	-	-	-	-	-	-	-	913 565.09	913 565.09
1006041	SS KOTE	4 827.43	4 819.52	4 811.61	4 803.69	4 795.78	4 787.85	4 779.94	4 817.42	764 829.93	808 108.53
1000719	MM MOLOI	4 726.79	4 723.14	4 717.64	4 712.15	4 706.66	4 701.17	4 695.67	4 692.09	693 245.61	735 653.20
5002134	W J HEWITT	-	-	-	-	-	-	-	-	587 661.54	587 661.54
1003573	D.C DYKER	3 494.24	3 489.89	3 485.55	3 481.20	3 476.85	3 472.51	3 468.16	3 464.13	459 763.92	491 095.03
1003911	MJ MALGAS	3 509.41	3 465.43	3 439.90	3 465.92	3 982.41	3 252.21	7 877.28	3 205.70	436 257.35	471 792.39
1004132	D GEORGE	2 744.73	2 369.52	2 365.38	2 361.24	2 357.10	2 352.95	2 359.93	2 355.99	433 949.20	455 964.91
1006176	A TSWELELOPELE COMMUNITY C	2 475.16	2 471.42	2 467.68	2 463.95	2 460.21	2 456.47	2 452.72	2 449.16	420 165.14	442 340.81
1200540	MOTSHALE	-	2 899.12	2 894.78	2 890.42	2 890.70	2 886.36	2 882.01	2 877.98	421 745.78	441 967.15
1002654	MAGELEVENDZE INV CC	6 269.27	6 254.96	6 216.90	6 185.40	6 160.44	6 122.38	6 107.72	6 109.03	379 750.49	435 483.94
1014723	HC CLOETE	8 757.94	8 700.10	8 642.26	8 584.42	8 526.58	8 468.74	8 410.90	8 355.76	350 498.01	427 760.49
1200511	OK THETHE	-	-	-	-	-	-	-	-	426 298.20	426 298.20
1001698	GR MARTIN	2 528.90	2 462.24	2 456.75	2 451.25	2 450.38	2 444.89	2 439.39	2 434.15	396 340.19	418 542.52
1004530	KM MELATO	2 941.73	2 879.77	2 874.86	2 869.94	2 865.03	2 860.11	2 855.19	2 850.51	387 115.44	413 059.22
1015035	G OLIPHANT	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	372 642.61	392 089.18
1003775	LI VAN DER WESTHUIZEN	4 114.59	4 469.96	3 617.85	6 793.55	2 623.17	6 834.65	2 373.03	2 341.57	351 689.43	387 570.77
1002046	I GOLODA	3 282.63	10 257.91	8 004.38	13 451.28	3 990.91	3 252.85	2 951.37	2 984.01	312 320.34	364 075.20
1015157	A MMITSHANE	3 233.13	3 231.40	561.73	289 324.38	558.25	556.52	554.79	553.13	61 263.03	363 071.22
5002216	GS GADIPEDI	-	-	-	-	-	-	-	-	354 508.00	354 508.00
1001202	E SWANEPOEL	2 689.28	2 587.39	2 580.97	2 574.56	2 568.13	2 561.71	2 564.56	2 567.70	319 080.00	342 470.01
1016194	A TURNER	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	317 644.42	332 541.58
1008607	JM KGOROYABOGO	2 373.93	2 370.19	2 366.46	2 362.71	2 358.97	2 355.24	2 351.50	2 347.93	306 363.03	327 627.63
1001551	JM GRASS	2 964.07	3 690.26	2 776.23	3 602.21	3 015.01	2 622.21	3 477.89	2 885.39	298 198.21	326 040.44
1004603	I CARELSE	3 147.24	3 020.72	4 432.78	2 382.02	2 776.72	2 638.55	2 743.86	2 690.86	294 327.22	320 956.25
1008542	J MTHEMBU	-	-	-	-	-	-	-	-	320 531.56	320 531.56
1012870	S MAHLAOLA	2 030.60	1 913.84	1 912.10	1 910.37	1 908.63	1 922.88	1 921.15	1 919.49	300 163.05	317 634.45
1007654	MG KGOSIENG	1 969.04	1 964.96	1 960.88	1 956.78	1 952.70	1 948.62	1 944.53	1 940.63	286 557.95	304 169.22
1007589	A JAKWA	1 968.38	1 964.17	1 959.98	1 955.77	1 951.57	1 947.37	1 943.17	1 939.16	284 000.64	301 602.79
1004103	K.C MOJANAGA	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	288 828.70	300 400.63
1200523	BG MOKWA	-	-	-	-	-	-	-	-	297 620.85	297 620.85
1015052	JTF LEEUW	5 903.94	3 764.35	3 046.96	5 141.70	3 882.80	3 594.76	7 523.72	3 754.23	250 707.70	295 960.92
1006503	MONTSHABATHO (PROK) OJ	1 470.80	1 470.19	1 469.58	1 468.96	1 468.35	1 467.74	1 467.13	1 466.54	279 724.87	292 945.58
1007806	GS MOTLHALE	2 032.63	2 028.61	2 024.58	2 020.54	2 016.51	2 012.49	2 008.47	2 004.63	265 912.70	284 097.83
1001833	J DIBAKWANE	2 181.04	2 103.22	2 098.66	2 094.08	2 089.51	2 084.95	2 080.37	2 076.01	263 612.38	282 605.83
1016323	M COETZEE	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	255 494.97	271 829.07
1006379	TM MARUMO	1 275.11	1 274.71	1 274.30	1 273.90	1 273.49	1 273.09	1 272.68	1 272.30	252 965.58	264 430.68
1003761	FM PETERSEN	2 690.52	2 682.41	2 672.13	2 898.65	2 756.46	2 920.37	2 634.55	2 804.08	237 843.10	263 527.36
1006262	D MEDUPE	1 897.94	1 893.91	1 889.89	1 885.85	1 881.82	1 877.80	1 873.77	1 869.93	244 719.34	261 692.22
5002161	KS MOSES	-	-	-	-	-	-	-	-	258 165.11	258 165.11
1006254	SD MOCHANE	2 054.63	2 047.48	2 040.33	2 033.18	2 026.02	2 018.88	2 011.73	2 004.91	234 163.23	252 462.17
1008906	GC KOBOEKOE	1 811.42	1 807.67	1 803.94	1 800.19	1 796.46	1 792.72	1 788.98	1 785.42	229 024.50	245 226.46
1009184	NM MAHAPA	1 808.52	1 804.49	1 800.47	1 796.44	1 792.40	1 788.38	1 784.35	1 780.52	226 550.14	242 718.26
1003898	D.J RAPOO	1 418.34	1 189.59	1 187.85	1 186.12	1 184.37	1 182.64	1 180.91	1 179.25	231 076.25	242 205.39
1015056	MH HUNT	2 979.89	2 991.42	3 007.84	3 024.33	3 035.65	3 009.87	3 316.83	3 215.58	210 545.26	238 990.43
5002158	G NEL	-	-	-	-	-	-	-	-	236 893.63	236 893.63
5002159	O P ELIAS	-	-	-	-	-	-	-	-	235 365.87	235 365.87
1009668	MJ MATLE	1 712.48	1 710.05	1 707.62	1 705.18	1 702.76	1 700.33	1 697.90	1 695.58	217 654.16	233 000.97
1000886	ML VAN WYK	1 597.49	1 524.41	1 523.93	1 522.19	1 520.46	1 518.72	1 516.98	1 515.33	217 816.40	231 653.88
1005708	AAP VAN WYK	1 941.07	1 936.73	1 932.38	1 928.03	1 923.68	1 919.34	1 915.00	1 910.97	213 242.12	230 594.74
1200368	LP SAKU	-	-	-	-	-	-	-	-	227 650.92	227 650.92

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1002959	JA VAN NIEKERK	1 400.23	1 342.53	1 346.18	1 349.82	1 353.46	1 355.51	1 353.78	1 357.69	213 998.08	226 259.25
1012871	S MAHLAOLA	1 867.31	1 750.05	1 744.80	1 739.54	1 734.27	1 729.00	1 723.74	1 718.73	209 106.19	224 986.20
1002678	CAD HEESE	1 602.44	1 597.41	1 592.38	1 587.35	1 582.31	1 577.28	1 572.25	1 567.46	210 057.44	224 343.79
1007667	SB MOEKETSI	1 553.36	1 549.27	1 545.19	1 541.11	1 537.02	1 532.93	1 528.85	1 524.96	209 888.09	223 758.22
1010015	F LOTSHE	1 623.16	1 620.71	1 618.29	1 615.85	1 613.43	1 611.01	1 608.56	1 606.25	208 194.94	222 737.78
1001939	PAVD BURGER	979.31	979.31	979.31	979.31	979.31	979.31	979.31	979.31	211 378.05	220 191.84
1009487	KG DIPHATSE	1 626.51	1 622.42	1 618.34	1 614.26	1 610.17	1 606.08	1 602.00	1 598.11	203 425.54	217 954.02
1006649	KL SMOUS	1 667.31	1 662.35	1 657.41	1 652.44	1 647.49	1 642.54	1 637.59	1 632.86	202 754.77	217 627.02
1012787	LTK MOKOROANE	1 794.49	1 703.55	1 700.26	1 697.88	1 694.13	1 690.37	1 686.89	1 683.31	201 452.08	216 900.17
1009220	N TYIWA	1 639.42	1 635.33	1 631.26	1 627.17	1 623.07	1 619.00	1 614.91	1 611.01	201 127.81	215 772.49
1200247	M SETLHODI	-	-	-	-	-	-	-	-	214 225.28	214 225.28
1007365	C KHUPISO	1 476.40	1 472.66	1 468.93	1 465.19	1 461.45	1 457.71	1 453.97	1 450.41	200 706.17	213 893.04
1002915	EC FOURIE	2 809.09	1 908.90	16 856.68	2 123.83	1 942.14	7 817.71	3 769.22	4 240.79	169 526.58	213 815.42
1007554	MOCUMI T2086/1997	1 532.47	1 527.52	1 522.56	1 517.61	1 512.66	1 507.71	1 502.76	1 498.03	199 768.31	213 427.06
1200515	T KHANYEZA	-	-	-	-	-	-	-	-	213 068.30	213 068.30
1007749	M RATIKOANE	1 530.12	1 526.02	1 521.95	1 517.86	1 513.77	1 509.70	1 505.60	1 501.71	199 036.90	212 697.84
1011661	DL SEETELO	1 150.81	1 057.97	1 057.44	1 056.91	1 056.37	1 055.84	1 055.30	1 054.79	199 679.51	209 376.28
1015944	CHS VENTER	1 821.27	1 816.92	1 812.57	4 694.41	1 803.88	1 799.54	1 795.18	1 791.17	188 579.84	207 740.40
1005778	JP VAN STADEN	2 143.94	2 134.36	2 124.79	2 115.20	2 105.62	2 096.05	2 086.48	2 077.34	186 248.63	205 285.93
1008024	PK MOTSEOKAE	1 405.80	1 401.78	1 397.75	1 393.71	1 389.68	1 385.66	1 381.65	1 377.80	192 244.90	204 788.57
1002419	M LERATONG CASH & CARRY M	1 670.33	1 669.50	1 668.66	1 668.28	1 667.81	1 674.41	1 667.54	1 667.48	189 744.25	204 769.21
1200228	MA PHETLHU	-	-	-	-	-	-	-	-	203 532.31	203 532.31
1006811	LM DLAMINI	1 539.48	1 535.04	1 530.61	1 526.17	1 521.74	1 517.32	1 512.88	1 508.65	189 293.79	203 029.59
1200279	JJ TERBLANCHE	-	-	-	-	-	-	-	-	198 776.85	198 776.85
1003334	TB BODIGELO	4 034.79	6 912.22	2 572.97	1 662.91	2 722.68	2 286.64	1 916.39	2 015.54	169 869.78	197 298.16
1200340	RM OLIPHANT (PROK)	-	-	-	-	-	-	-	-	195 440.30	195 440.30
1002734	WF BERGH	893.61	893.61	893.61	893.61	893.61	893.61	893.61	893.61	186 643.87	194 686.36
1003225	S SMITH	785.27	785.27	785.27	785.27	785.27	785.27	785.27	785.27	186 774.77	193 842.20
1006426	MM CINDI	1 250.27	1 246.52	1 242.79	1 239.05	1 235.31	1 231.58	1 227.84	1 224.27	182 119.72	193 271.36
1008027	J NDUMILE	1 399.27	1 395.12	1 390.99	1 386.84	1 382.70	1 378.56	1 374.41	1 370.46	180 075.55	192 557.32
1008306	M M MOEKETSI	1 439.22	1 435.14	1 431.05	1 426.96	1 422.87	1 418.80	1 414.71	1 410.81	178 224.46	191 067.33
1006736	HO KGADIETE	1 357.76	1 353.60	1 349.47	1 345.33	1 341.18	1 337.05	1 332.89	1 328.95	178 875.18	190 983.31
1001717	TN BURGER	3 993.42	4 550.30	3 382.86	2 255.60	1 813.58	1 806.79	1 781.67	1 723.47	165 710.64	190 870.31
1007434	SE MOTSHABI	1 289.75	1 285.67	1 281.59	1 277.49	1 273.41	1 269.33	1 265.24	1 261.34	178 915.68	190 413.34
1003689	J KUBOEKAE	1 611.99	1 610.99	1 606.31	1 601.62	1 596.93	1 596.87	1 592.18	1 592.34	175 276.62	189 702.51
1006443	MG NNELANG	1 433.94	1 429.85	1 425.78	1 421.69	1 417.59	1 413.51	1 409.42	1 405.52	176 202.20	188 997.53
1007443	M IKANENG	1 366.61	1 362.01	1 357.41	1 352.80	1 348.18	1 343.59	1 338.98	1 334.59	176 427.79	188 603.18
1008972	MM BOPAPIE	1 323.52	1 319.43	1 315.35	1 311.27	1 307.18	1 303.09	1 299.01	1 295.12	174 761.34	186 562.91
1007751	ME MOSIENYANE	1 419.53	1 415.44	1 411.35	1 407.27	1 403.18	1 399.10	1 395.01	1 391.11	172 834.82	185 500.42
5002357	SF MOHAMED	-	-	-	-	-	-	-	-	185 156.05	185 156.05
1004443	GG OLIPHANT	1 737.75	1 730.76	1 723.75	1 716.76	1 709.76	1 702.76	1 695.76	1 689.10	169 341.56	184 792.70
1007462	PE WOLF	1 313.07	1 308.63	1 304.21	1 299.77	1 295.34	1 290.91	1 286.47	1 282.25	172 660.83	184 358.99
1008248	J SETACHE	1 363.13	1 359.05	1 354.97	1 350.88	1 346.79	1 342.71	1 338.62	1 334.72	171 496.28	183 654.37
1009094	GR OLIPHANT	1 287.57	1 283.50	1 279.41	1 275.32	1 271.23	1 267.15	1 263.07	1 259.17	171 737.58	183 215.67
1006744	ZU GOTGANA	1 443.41	1 438.97	1 434.55	1 430.10	1 425.67	1 421.23	1 416.81	1 412.58	169 795.72	182 666.88
1008254	OT MOROKE	1 392.87	1 388.17	1 383.48	1 378.78	1 374.08	1 369.38	1 364.68	1 360.21	170 090.30	182 499.60
1007813	C SETUMISHO	1 252.96	1 249.22	1 245.49	1 241.74	1 238.00	1 234.27	1 230.53	1 226.96	170 639.73	181 815.60
1002757	A VAN NIEKERK	1 348.82	1 344.47	1 340.13	1 335.78	1 331.43	1 327.08	1 322.73	1 318.72	168 439.99	180 846.77
1015057	LJ DE LA REY IMANNEUL GASTEHL	2 893.02	2 877.00	2 860.98	2 844.95	2 828.94	2 812.93	2 796.91	2 781.64	155 019.41	180 624.81
1000265	MA MKHWANAZI	1 521.27	1 515.89	1 510.51	1 505.14	1 499.76	1 494.38	1 489.00	1 483.88	167 002.55	180 549.02

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

ACCOUNT	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-E	CONSOLIDATED
1014691	NATIONAL GOVERNMENT OF RSA	94 888.24	94 263.57	93 638.90	93 014.23	92 389.56	91 764.89	91 140.22	90 544.71	3 794 018.18	4 631 175.41
1014741	LAERSKOOL HARTSVALLEI	24 249.22	24 089.58	23 929.94	23 770.30	23 610.66	23 451.03	23 291.39	23 139.20	969 582.45	1 183 522.62
1012475	DEPARTMENT OF EDUCATION	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	291 814.39	306 793.54
1012112	NATIONAL GOVERNMENT OF RSA	4 902.44	4 870.69	4 838.94	4 807.19	4 775.44	4 743.69	4 711.94	4 681.65	224 074.03	267 340.20
1006861	PUBLIC WORK ROADS	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	242 242.67	255 787.85
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	239 235.90	250 619.19
1004763	WARRENTON HOSPITAAL	15 691.60	12 152.72	11 983.23	16 798.54	14 708.41	16 360.59	20 110.53	14 703.12	103 019.42	233 278.14
1006107	WARRENTON HOSPITAAL	36 106.57	35 545.23	33 589.04	32 330.74	39 198.30	-	-	-	-	208 531.75
1006529	TLHATLOGANG PRIM SCHOOL/	5 214.97	5 180.05	5 145.14	5 110.23	5 075.32	5 040.41	5 005.50	4 972.22	160 436.13	206 429.85
1012802	DEPT WELSYN	24 960.38	28 584.93	26 075.06	35 392.96	31 678.79	16 364.56	-	-	-	188 425.52
1008271	ROLIHLAHLA PRIMARY SCHOOL	4 307.91	4 278.97	4 250.03	4 221.09	4 192.15	4 163.21	4 134.27	4 138.31	128 008.86	166 031.64
1000839	HOERSKOOL	8 568.61	8 503.18	8 437.76	8 372.33	8 306.90	8 241.49	8 176.06	8 114.03	81 423.66	156 359.24
1000835	LAERSKOOL WARRENTON	17 893.86	11 524.02	13 212.72	13 139.92	10 034.42	12 743.34	13 197.10	-	-	109 452.79
1012418	SIJBOLET TRUST	1 703.60	1 693.21	1 682.82	1 672.43	1 662.04	1 651.65	1 641.26	1 631.34	89 265.55	104 317.90
1012801	PUBLIC WORKS	1 250.44	1 244.07	1 237.73	1 231.38	1 225.03	1 218.69	1 212.32	1 208.42	81 425.37	92 510.23
1000842	PROVINCIAL GOVERNMENT OF THE NC	10 386.55	10 282.44	10 178.33	10 074.22	9 970.11	9 866.00	9 798.75	6 328.95	-	87 376.02
1006532	DEPT VAN ONDERWYS	510.39	510.39	510.39	510.39	510.39	510.39	510.39	510.39	82 154.45	86 747.96
1004764	NATIONAL GOVERNMENT OF RSA	7 964.76	4 199.56	3 736.84	3 274.12	2 811.40	2 348.68	1 885.96	1 444.85	1 687.87	78 029.04
1012301	DEPARTMENT OF LAND AFFAIRS	1 133.22	1 126.29	1 119.37	1 112.44	1 105.51	1 098.58	1 091.66	1 085.05	60 745.14	70 757.41
1011962	DEPARTMENT OF LAND AFFAIRS	1 123.84	1 116.92	1 109.99	1 103.06	1 096.13	1 089.21	1 082.28	1 075.67	58 398.94	68 326.81
1015123	STREEKVERTEENWOORDIGER	14 506.30	15 114.31	12 523.38	5 903.43	5 940.03	-	-	-	-	66 796.76
1002455	STREEKVERTEENWOORDIGER	2 030.91	34 478.37	2 698.35	2 624.94	3 425.16	-	-	-	-	49 016.70
1011959	DEPARTMENT OF LAND AFFAIRS	731.13	726.80	722.47	718.14	713.81	709.48	705.15	701.02	41 862.38	48 325.84
1012215	ANMAR TRUST	719.94	715.32	710.70	706.08	701.46	696.84	692.23	687.82	33 915.07	40 270.02
1012270	JH NELSON	808.84	803.36	797.87	792.39	786.91	781.42	775.94	770.71	31 449.51	38 581.88
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	-	-	-	-	-	-	-	-	-	37 280.08
1000840	HOERSKOOL SPORTVELDE	1 387.53	1 304.78	1 312.43	1 304.31	1 284.18	1 288.98	1 580.24	1 268.99	24 644.58	36 785.40
1012145	REPUBLIEK VAN SUID-AFRIKA	148.07	148.07	148.07	148.07	148.07	148.07	148.07	148.07	27 623.17	28 955.80
1003999	PROVINCIAL GOVERNMENT OF THE NC	645.23	640.14	635.05	629.96	624.87	619.78	614.69	609.84	15 629.88	21 299.76
1001642	NATIONAL GOVERNMENT OF RSA	5 514.23	8 483.96	1 330.71	-	-	-	-	-	-	19 677.12
1003408	NATIONAL GOVERNMENT OF RSA	1 266.57	1 276.77	1 265.46	1 254.15	1 278.69	1 267.38	1 256.06	1 245.28	8 231.28	19 612.35
1002005	STREEKVERTEENWOORDIGER	5 100.57	2 791.95	783.63	754.84	747.09	726.67	-	-	-	14 807.50
1003412	NATIONAL GOVERNMENT OF RSA	1 428.78	1 443.61	1 429.98	1 416.36	1 450.16	679.68	530.13	517.14	2 877.85	13 206.61
1011964	DEPARTMENT OF LAND AFFAIRS	167.46	166.45	165.44	164.43	163.42	162.41	161.40	160.44	9 142.58	10 622.50
1012251	REPUBLIEK VAN SUID-AFRIKA	57.17	57.17	57.17	57.17	57.17	57.17	57.17	57.17	9 425.86	9 940.39
1004790	NATIONAL GOVERNMENT OF RSA	387.01	393.28	389.81	386.34	399.15	395.68	392.21	388.90	3 888.40	7 407.79
1006325	DIE STREEKVERTEENWOORDIGE	-	-	-	-	-	-	-	-	5 837.58	5 837.58
1006860	MOGOMOTSI SEK SCHOOL	-	-	-	-	-	-	-	-	-	4 809.13
1006531	WARRENTON PUBLIEKE SKOOL	-	-	-	-	-	-	-	-	-	4 027.13
1015122	DIE STREEKVERTEENWOORDIGER	676.51	670.36	591.34	-	-	-	-	-	-	2 620.86
1009342	DEPT GESONDHEID PHOLONG KLINIEK	415.90	415.94	412.20	415.94	408.46	-	-	-	-	2 488.08
1002006	STREEKVERTEENWOORDIGER	582.25	576.97	580.19	7.34	5.26	-	-	-	-	2 339.54
1006530	PUBLIC WORK ROADS	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	1 927.95	1 969.08
1015124	STREEKVERTEENWOORDIGER	578.67	573.39	192.99	-	-	-	-	-	-	1 929.00
1001849	PROVINCIAL GOVERNMENT OF THE NC	48.61	48.24	47.87	47.50	47.13	46.76	46.39	46.04	1 352.68	1 780.20
1015125	STREEKVERTEENWOORDIGER	576.97	571.69	1.92	-	-	-	-	-	-	1 732.83
1012355	REPUBLIEK VAN SUID-AFRIKA	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68	941.65	992.77
1012113	NATIONAL GOVERNMENT OF RSA	3.03	3.03	3.02	3.02	3.02	3.02	3.02	3.01	514.33	541.53
1012332	REPUBLIEK VAN SUID-AFRIKA	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	163.26	171.81
1012364	REPUBLIEK VAN SUID-AFRIKA	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	96.47	100.61
1012365	REPUBLIEK VAN SUID-AFRIKA	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	96.47	100.61
1012121	NATIONAL GOVERNMENT OF RSA	0.44	-	-	-	-	-	-	-	-	2.61
1000850	DEPT. BEHUISING & PLAASLIKE REG.	-	-	-	-	-	-	-	-	-	-
1000852	DEPT. BEHUISING & PLAASLIKE REG.	-	-	-	-	-	-	-	-	-	-
1000857	DEPT. BEHUISING & PLAASLIKE REG.	-	-	-	-	-	-	-	-	-	-
5002090	WARRENTON HOSPITAAL	-	-	-	-	-	-	-	-	-	-
1003427	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	(25.14)
1003428	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	(269.12)
1001848	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	(580.02)
1012156	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	(2 023.94)
1001720	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	(2 527.79)
1002004	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	(3 877.02)
1000838	BUSLOOTS & SNOEPKAMERS	-	-	-	-	-	-	-	-	-	(12 484.13)
1012159	LAERSKOOL HARTSVALLEI	-	-	-	-	-	-	-	-	-	(14 493.53)
1001677	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	(17 034.17)
1000841	PROVINCIAL GOVERNMENT OF THE NC	2 348.02	2 047.25	1 746.48	1 445.71	1 144.95	844.18	543.41	256.69	-	(20 752.24)
1012417	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	(22 786.53)
1012351	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	(40 727.45)
1015121	PUBLIC WORKS	-	-	-	-	-	-	-	-	-	(42 403.40)
1012356	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	(60 347.91)
1012340	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	(94 207.95)
1012341	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	(116 393.91)
1000836	PROVINCIAL GOVERNMENT OF THE NC	2 373.00	1 933.42	1 493.83	1 054.25	614.67	175.09	-	-	-	(138 554.51)
1012374	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	(161 721.07)
1012375	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	(227 470.16)

## 7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Notes regarding supporting table 01: Monthly Budget Statement - aged creditors - are shown											
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	8 098	8 817	9 567	8 118	43 199	40 646	–	126 028	
Bulk Water	0200	3 519	4 290	4 023	2 911	3 207	12 406	14 231	92 398	136 985	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	–	1 301	1 708	1 430	1 266	1 160	868	1 609	9 342	
Auditor General	0800	364	342	273	437	251	307	247	323	2 544	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions		–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	11 466	14 032	14 822	14 345	12 842	57 072	55 991	94 329	274 898	

As of 31<sup>st</sup> March 2025, creditors ageing analysis had a balance of R274.9 million. This includes Eskom, VaalHarts water, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major impacts for a huge balance is non-payment of creditors because of cash constraints.

### 7.1 Top 10 Creditors

CREDITORS	BALANCE
VAALHARTS WATER	-R 136 984 686.40
BULK ELECTRICITY	-R 126 028 239.77
AUDITOR GENERAL	-R 2 543 556.27
BUSINESS CONNEXION	-R 1 928 742.09
MOKE CONSTRUCTION AND PROJECTS	-R 1 662 716.00
COMPENSATION COMM	-R 1 659 067.31
KUNENE MAKOPO RISK SOLUTION	-R 850 167.73
DIRECT PRECISION MANAGEMENT287120	-R 769 625.41
DO DOT PROJECTS MAKWETE	-R 725 792.00
SMEC	-R 192 795.28
<b>TOTAL</b>	<b>-R 273 345 388.26</b>

## 8. Investment portfolio analysis

Below is a table that details the investments as of 31<sup>st</sup> March 2025.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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>														
Magareng Local Municipality														-
Municipality sub-total										-	-	-	-	-
<b>Entities</b>														
ABSA( 9380541602)		3 Months	Fixed						14 March 2025	6 201	118	(6 000)	-	320
														-
														-
														-
														-
Entities sub-total										6 201	118	(6 000)	-	320
TOTAL INVESTMENTS AND INTEREST	2									6 201	118	(6 000)	-	320

Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an opening balance of R6.2 million and earned interest of R118 thousand. From the total investment, amount of R6 million was withdrawn from investment account, as at the end of 31<sup>st</sup> March 2025 the municipality had a closing amount of R320 thousand.

## 9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		39 403	69 243	69 243	16 424	68 398	51 932	16 466	31.7%	39 111
Equitable Share		34 989	65 001	65 001	16 250	65 001	48 751	16 250	33.3%	34 869
Expanded Public Works Programme Integrated Grant		1 730	1 242	1 242	117	908	932	(24)	-2.5%	1 242
Local Government Financial Management Grant		2 684	3 000	3 000	57	2 489	2 250	239	10.6%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		890	2 500	2 498	19	1 603	1 873	(271)	-14.4%	2 498
FBDM(O&M)		890	2 500	2 498	19	1 603	1 873	(271)	-14.4%	2 498
Other grant providers:		1 253	1 199	1 199	95	867	899	(33)	-3.6%	1 199
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		1 253	-	-	-	-	-	-	-	-
Northern Cape Arts and Cultural		-	1 199	1 199	95	867	899	(33)	-3.6%	1 199
<b>Total operating expenditure of Transfers and Grants:</b>		<b>41 545</b>	<b>72 942</b>	<b>72 940</b>	<b>16 538</b>	<b>70 867</b>	<b>54 705</b>	<b>16 162</b>	<b>29.5%</b>	<b>42 808</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		36 794	42 258	91 536	6 434	44 801	68 652	(23 852)	-34.7%	91 536
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		827	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		18 900	22 258	38 701	1 454	12 603	29 026	(16 423)	-56.6%	38 701
Regional Bulk Infrastructure Grant		-	-	32 835	1 626	17 574	24 626	(7 052)	-28.6%	32 835
Water Services Infrastructure Grant		17 067	20 000	20 000	3 354	14 624	15 000	(376)	-2.5%	20 000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	2 000	1 900	1 900	1 500	400	26.7%	2 000
FBDM (Capital)		-	-	2 000	1 900	1 900	1 500	400	26.7%	2 000
Other grant providers:		14 755	-	-	-	-	-	-	-	-
Pocket Money Households (Cash)		14 755	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>51 549</b>	<b>42 258</b>	<b>93 536</b>	<b>8 334</b>	<b>46 701</b>	<b>70 152</b>	<b>(23 452)</b>	<b>-33.4%</b>	<b>93 536</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>93 094</b>	<b>115 200</b>	<b>166 476</b>	<b>24 872</b>	<b>117 568</b>	<b>124 857</b>	<b>(7 289)</b>	<b>-5.8%</b>	<b>136 344</b>

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

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

Description	Budget Year 2024/25						
	Original Budget	Adjustement	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	65 001 000.00	65 001 000.00	65 001 000.00	-	100%
Expanded Public Works Programme Integrated Grant	1 242 000.00	1 242 000.00	1 242 000.00	907 889.45	907 889.45	334 110.55	73%
Local Government Financial Management Grant	3 000 000.00	3 000 000.00	3 000 000.00	2 488 997.61	2 786 472.85	213 527.15	93%
FBDM (Operational)	2 500 000.00	2 947 680.00	610 812.94	1 602 741.17	1 810 441.55	1 137 238.45	61%
Education Training and Development Practices SETA	-	-	52 223.92	-	-	-	-100%
Northern Cape Arts and Cultural	1 199 000.00	1 199 000.00	1 199 000.00	905 771.30	909 952.94	289 047.06	76%
<b>Sub-Total</b>	<b>72 942 000.00</b>	<b>73 389 680.00</b>	<b>71 105 036.86</b>	<b>70 906 399.53</b>	<b>71 415 756.78</b>	<b>2 035 600.47</b>	<b>97%</b>
<b>Capital</b>							
Municipal Infrastructure Grant	22 258 000.00	38 700 297.00	22 238 000.00	12 602 961.69	17 626 591.22	21 073 705.78	46%
Water Services Infrastructure Grant	20 000 000.00	20 000 000.00	25 000 000.00	14 623 761.24	19 084 982.69	915 017.31	95%
Regional Bulk Infrastructure Grant	-	32 834 809.00	23 659 554.77	17 573 835.70	21 661 590.59	11 173 218.41	66%
FBDM (Capital)	-	2 000 000.00	2 185 000.00	1 900 000.00	2 185 000.00	- 185 000.00	109%
<b>Sub-Total</b>	<b>42 258 000.00</b>	<b>93 535 106.00</b>	<b>73 082 554.77</b>	<b>46 700 558.63</b>	<b>58 373 164.50</b>	<b>21 988 723.09</b>	<b>62%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>115 200 000.00</b>	<b>166 924 786.00</b>	<b>144 187 591.63</b>	<b>117 606 958.16</b>	<b>129 788 921.29</b>	<b>24 024 323.56</b>	<b>78%</b>

It can then be noted that a total of R144.2 million was received to date for both operational and capital grants, from the total received R117.6 million (VAT Inc) is committed or spent to date which translates into 78% spent on grants and subsidies on both Conditional and Unconditional Grants. The municipality received an additional allocation from WSIG which amounts to R5 million which relates Repairs to Warrenton WWTP and Surroundings Pumpstations and the municipal allocation for capital from Frances Baard District municipality is R2 million due to the claim submitted to the district R 2.1million was paid into the municipal account which is R185 thousand more then the adjustment budget which relates to Capital Spares a special adjustment will be schedule for this line item together with the additional R5million received for WSIG.

The following conditional grants managed to spend above 75% as at the end of February:

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

Municipality needs to improve on spending on the following Grants

- I. Expanded Public Works Programme
- II. FBDM(Operational)
- III. Municipal Infrastructure Grant
- IV. Regional Bulk Infrastructure Grant

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 - M09 March

Summary of Employee and Councillor remuneration		Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25			
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		1	A	B	C					D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			3 574	3 843	3 778	294	2 732	2 856	(124)	3 778
Pension and UIF Contributions			477	555	505	44	385	396	(11)	505
Medical Aid Contributions			83	128	97	8	57	84	(27)	97
Motor Vehicle Allowance			585	551	475	49	438	383	55	
Cellphone Allowance			538	509	509	42	353	382	(29)	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>438</b>	<b>3 966</b>	<b>4 101</b>	<b>(136)</b>	<b>5 365</b>
<b>% increase</b>		4		<b>6.3%</b>	<b>2.0%</b>				<b>-3%</b>	<b>2.0%</b>
<b>Senior Managers of the Municipality</b>		3								
Basic Salaries and Wages			1 274	2 956	3 736	174	1 438	2 529	(1 091)	3 736
Pension and UIF Contributions			119	333	307	11	100	239	(140)	307
Medical Aid Contributions			50	126	146	8	47	102	(55)	146
Overtime			–	–	–	–	–	–	–	–
Performance Bonus			59	245	260	–	112	189	(77)	260
Motor Vehicle Allowance			666	1 590	1 655	53	417	1 218	(801)	1 655
Cellphone Allowance			9	27	45	3	17	27	(11)	45
Housing Allowances			–	164	246	–	–	155	(155)	246
Other benefits and allowances			0	1	1	0	0	0	(0)	1
Payments in lieu of leave			–	–	–	–	–	–	–	–
Long service awards			–	–	–	–	–	–	–	–
Post-retirement benefit obligations			–	–	–	–	–	–	–	–
Entertainment			–	–	–	–	–	–	–	–
Scarcity			99	195	250	7	62	168	(106)	250
Acting and post related allowance			–	–	106	9	79	42	37	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>265</b>	<b>2 272</b>	<b>4 672</b>	<b>(2 400)</b>	<b>6 750</b>
<b>% increase</b>		4		<b>147.6%</b>	<b>196.5%</b>				<b>-51%</b>	<b>196.5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			31 280	35 480	33 977	2 828	24 540	26 009	(1 469)	33 977
Pension and UIF Contributions			6 349	6 787	6 737	558	4 873	5 070	(197)	6 737
Medical Aid Contributions			2 269	2 627	2 488	215	1 903	1 914	(12)	2 488
Overtime			707	321	821	3	674	441	233	821
Performance Bonus			2 861	2 846	2 828	26	2 740	2 127	612	2 828
Motor Vehicle Allowance			25	56	–	–	–	20	(20)	–
Cellphone Allowance			56	109	154	11	103	100	3	154
Housing Allowances			70	83	69	7	58	57	2	69
Other benefits and allowances			377	208	422	37	317	242	75	422
Payments in lieu of leave			–	–	–	–	–	–	–	–
Long service awards			–	–	–	–	–	–	–	–
Post-retirement benefit obligations			–	–	–	–	–	–	–	–
Entertainment			–	–	–	–	–	–	–	–
Scarcity			–	–	–	–	–	–	–	–
Acting and post related allowance			254	100	30	–	24	47	(23)	30
In kind benefits			657	100	100	–	–	75	(75)	100
<b>Sub Total - Other Municipal Staff</b>			<b>44 904</b>	<b>48 716</b>	<b>47 627</b>	<b>3 684</b>	<b>35 232</b>	<b>36 102</b>	<b>(869)</b>	<b>47 627</b>
<b>% increase</b>		4		<b>8.5%</b>	<b>6.1%</b>				<b>-2%</b>	<b>6.1%</b>
<b>Total Parent Municipality</b>			<b>52 437</b>	<b>59 939</b>	<b>59 742</b>	<b>4 386</b>	<b>41 470</b>	<b>44 875</b>	<b>(3 405)</b>	<b>59 742</b>
<b>% increase</b>		4		<b>14.3%</b>	<b>13.9%</b>				<b>-8%</b>	<b>13.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>			<b>47 180</b>	<b>54 352</b>	<b>54 377</b>	<b>3 949</b>	<b>37 504</b>	<b>40 774</b>	<b>(3 269)</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 R4.4 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 41.5 million which is 8% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 44.9 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 - M09 March

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	Outcome	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates		451	358	261	378	284	313	234	464	1 552	645	645	2 158	7 742	9 150	9 562
Service charges - Electricity revenue		1 332	1 516	1 510	1 197	1 840	1 171	1 751	677	1 783	823	823	(4 546)	9 878	11 675	12 200
Service charges - Water revenue		158	248	111	152	167	117	102	81	159	229	229	1 000	2 754	3 255	3 401
Service charges - Waste Water Management		49	44	24	25	60	18	36	34	84	414	414	3 762	4 962	5 865	6 129
Service charges - Waste Management		98	94	69	98	102	74	66	90	86	311	311	2 334	3 734	4 413	4 611
Rental of facilities and equipment		0	-	-	-	-	-	-	-	-	12	12	122	146	152	159
Interest earned - external investments		-	22	-	-	-	-	-	-	-	-	-	(22)	-	-	-
Interest earned - outstanding debtors		-	30	34	37	78	39	-	-	56	-	-	(274)	-	461	481
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	16 885	6 116	6 116	(9 947)	73 390	70 612	72 057
Other revenue		653	3 798	1 093	1 470	1 629	240	1 843	1 562	546	677	677	(6 062)	8 127	(26 509)	40 153
<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>4 099</b>	<b>3 279</b>	<b>21 151</b>	<b>9 228</b>	<b>9 228</b>	<b>(11 476)</b>	<b>110 732</b>	<b>79 073</b>	<b>148 754</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	17 540	7 795	7 795	4 863	93 535	32 601	33 434
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		1	1	(3)	9	13	4	3	4	7	0	0	(36)	5	23	24
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>4 102</b>	<b>5 153</b>	<b>38 699</b>	<b>17 023</b>	<b>17 023</b>	<b>(6 649)</b>	<b>204 273</b>	<b>111 698</b>	<b>182 212</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	3 949	4 533	4 533	7 826	54 397	60 103	62 780
Remuneration of councillors		416	416	416	416	416	599	438	410	438	449	449	522	5 385	5 270	5 507
Interest		-	-	-	-	-	-	-	146	-	118	118	1 034	1 415	600	627
Bulk purchases - Electricity		-	-	1 881	-	-	5 146	1 739	-	2 696	2 083	2 083	9 372	25 000	25 000	26 125
Acquisitions - water & other inventory		772	434	401	518	795	805	583	147	622	283	283	(2 243)	3 400	3 500	3 658
Contracted services		614	723	894	1 173	293	1 582	678	921	1 267	(6 876)	(6 876)	(76 905)	(82 512)	(22 787)	(18 241)
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	4 207	1 367	1 367	(2 617)	16 403	16 401	17 095
<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>13 178</b>	<b>1 957</b>	<b>1 957</b>	<b>(63 011)</b>	<b>23 489</b>	<b>88 087</b>	<b>97 551</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		7 553	-	10 713	5 128	-	14 668	-	673	8 334	7 827	7 827	31 203	93 924	41 487	36 716
Repayment of borrowing		-	-	-	-	-	-	-	-	-	(27)	(27)	(266)	(319)	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	108	108	1 078	1 294	1 500	1 568
<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>21 512</b>	<b>9 866</b>	<b>9 866</b>	<b>(30 996)</b>	<b>118 388</b>	<b>131 074</b>	<b>135 835</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>(4 350)</b>	<b>(2 075)</b>	<b>17 187</b>	<b>7 157</b>	<b>7 157</b>	<b>24 347</b>	<b>85 885</b>	<b>(19 377)</b>	<b>46 377</b>
Cash/cash equivalents at the month/year beginning:		1 104	33 409	36 567	31 372	29 638	34 102	37 567	33 216	31 141	48 328	55 485	62 642	1 104	86 989	67 612
Cash/cash equivalents at the month/year end:		33 409	36 567	31 372	29 638	34 102	37 567	33 216	31 141	48 328	55 485	62 642	86 989	86 989	67 612	113 990

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 R38.3 million and cash payment for the month amounts to R21.5 million and this resulted in net decrease in cash held amounting to R17.2million. With cash and cash equivalent of R31.1million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R48.3million. 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 3.4 million of the budgeted R 20 million.

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		17 067	20 000	20 000	3 354	14 624	15 000	376	2.5%	20 000
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		17 067	20 000	20 000	3 354	14 624	15 000	376	2.5%	20 000
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		17 067	20 000	20 000	3 354	14 624	15 000	376	2.5%	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		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Rail Structures		-	-	-	-	-	-	-		-
Rail Furniture		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	17 067	20 000	20 000	3 354	14 624	15 000	376	2.5%	20 000

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09

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 upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		34 482	22 258	73 536	4 980	32 077	37 205	5 128	13.8%	73 536
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks		-	-	-	-	-	-	-		-
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		34 482	22 258	73 536	4 980	32 077	37 205	5 128	13.8%	73 536
Dams and Weirs								-		
Boreholes		14 755	-	32 835	1 626	17 574	13 134	(4 440)	-33.8%	32 835
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains		19 727	22 258	38 701	1 454	12 603	23 271	10 668	45.8%	38 701
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares		-	-	2 000	1 900	1 900	800	(1 100)	-137.5%	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								-		
<b>Other assets</b>		-	-	20	-	-	8	8	100.0%	20
Operational Buildings		-	-	20	-	-	8	8	100.0%	20
Municipal Offices		-	-	20	-	-	8	8	100.0%	20
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	-	-	-	-	-	-		-
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	34 482	22 258	73 556	4 980	32 077	37 213	5 136	13.8%	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				Notes/Comments
 <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				
<b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b> <b>Period</b> Mar'25 <b>National Financial Year</b> 2024/25 <b>Demarcation Code of Municipality being assessed</b> NC 093 <b>District</b> Frances Baard <b>Demarcation Description</b> Magareng				
I, Turnelo Thage, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:				
Municipal Debt Relief Conditions (Monthly reporting)				Choose from drop down list
6.3 +	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption).			
1	6.3.2	- 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 March 2025.
2	6.3.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	No	
3	6.3.2	- 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	
4	6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and /or subsequent current account(s) up to the date of NT approval of the application).</i>	Yes	Eskom was paid in the month of March 2025, proof of payment attached.
5	6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
7	6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 Main Adjustment MTREF	
8	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guide/lines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guide/lines/Pages/Funding.aspx</a> ?	No	The municipal MTREF is unfunded and the funding plan was uploaded on GoMuni.
9	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
10	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note – For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment, aligning with the historic collection trend, should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the date requirement 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 term as "No".</i>	Yes	The municipality made provision for debt impairment as per the Annual Financial Statement of 30 June 2023/24.
11	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note – If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this term as "No".</i>	Yes	The municipality made provision for depreciation as per the Annual Financial Statement of 30 June 2023/24.
12	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note – If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes	The municipal's MTREF is unfunded, a funding plan was tabled to council.
13	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) – aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022? <i>Note – only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
14	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 – Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	
15	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	The municipality submitted the cost reflective tariff on GoMuni.
16	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
17	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No	There are still tenant accounts
18	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.
19	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No	No restriction devices for water. Technical services can not restrict water meters. Faulty meters and straight connections are a lot.
20	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	No	No restriction devices for water. We can block prepaid meters and cut-off conventional electricity but not for conventional water.
21	6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
22	6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
23	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter – demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data string; uploaded via the GoMuni Upload Portal? <i>Note – although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the state relief support will be exempted for the first two years from adhering to this norm.</i>	No	The municipality collected 25% for the 3rd quarter.
24	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 :		

5.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	Yes	Krutseng about 70% of the revenue base
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes	Technical can not restrict water meters. Area with prepaid is being blocked to buy tokens.
6.7.2.3		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 RT20 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 MTRF with a smart pre-paid meter?	Select	
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?	Select	
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 the 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? 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	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? Note - condition 6.9.2 has a timing error and must refer to 6.9.1.	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 submitting 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) timesously via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No	
6.10	Provincial Treasury's Role - Provincial Treasury certification of municipal compliance - in terms of section 5 and 24 of the MFMA, with effect from 01 April 2015, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
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 timesously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes	
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) within one month of the non-compliance occurring? Note - if the PT failed to address its duties under the MFMA, it will be considered as non-compliance by the municipality in terms of condition 6.10.3.	No	
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
4.12	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) 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 that applies the revenue to the sub-account banked and paragraph 6.12.1 is complied with account and then quarterly its bank water current account balance is approved for inclusion in the debt relief compliance reporting in the MFMA s.71 statement? Note - Only if consent in the specific circumstances, will a request be made in the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s. 71.	Select	
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes	The municipality submitted the bank statement for March on GoMuni.
6.14	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? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Select	
6.14	MFMA s.124 - Has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? Note: In complying with Municipal debt relief as set out in paragraph 1 of MFMA Circular no. 124, the request of a municipality that it is the designated beneficiary of the Municipal Debt Relief programme is in compliance with any condition of the relief, it is required to apply to the National Treasury to request to be designated as a beneficiary of the relief. The request must be submitted to the National Treasury in terms of paragraph 12 of the Electricity Regulation Act, 2006 (No. 49 of 2006). Any such application must be supported by the relevant evidence, including an affidavit from the municipality's Manager of Finance or Chief Financial Officer, in support of the request. The request must also include the necessary evidence supporting the request, including the Manager of Finance's affidavit, the Electricity Regulation Act, 2006, in terms of the conditions of the relief, and the request to be designated as a beneficiary of the relief. The request must also include the necessary evidence supporting the request, including the Manager of Finance's affidavit, the Electricity Regulation Act, 2006, in terms of the conditions of the relief, and the request to be designated as a beneficiary of the relief.	No	For the month of March the municipality made a payment to Eskom. Due to financial constraints the municipality did not pay Vasilharts for the month of March.

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 @muni 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 MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			Province NW Code District Code Description NC003 Frances Baard Magerang																				
Monthly Performance Report																							
Municipal Details			Part A: Eskom And Bulk water current account		Part B: Compliance with a finalised MTBE		Part C: FSP/BFP A Tariff Assessment		Part D: Electricity and water collection tools		Part E: Quarterly collection of property rates and services charges		Part F: Modernisation of Revenue Base		Part G: Oversight		Part H: Compliance Status		Month applicable				
Month	Code District	Code	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		Score			
1 July	Magerang	NC003																	40%	Yes			
1 August	Magerang	NC003																	30%	Yes			
1 September	Magerang	NC003																	54%	Yes			
1 October	Magerang	NC003																	44%	Yes			
1 November	Magerang	NC003																	50%	Yes			
1 December	Magerang	NC003																	50%	Yes			
1 January	Magerang	NC003																	57%	Yes			
1 February	Magerang	NC003																	50%	Yes			
1 March	Magerang	NC003																	50%	Yes			
1 April	Magerang	NC003																	1%	Yes			
1 May	Magerang	NC003																	2%	Yes			
1 June	Magerang	NC003																	1%	Yes			
<div> <div> HOD Name: <i>Tunco Thoge</i>  Signature of HOD: <i>[Signature]</i>  Date: <i>22 APRIL 2025</i> </div> <div>Comments/Motivation</div> </div>																							

\*\* Note - If the official is signing on behalf of the Head of the Provincial Treasury (HOD), the written procuration 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														
Total Aggregate Collection														
4. October - Reporting for September in October				5. November - Reporting for October in November				6. December - Reporting for November in December				Summary - Quarter 2		
Billing for September	Collection in October	R - Billing not collected	% Collection	Billing for October	Collection in November	R - Billing not collected	% Collection	Billing for November	Collection in December	R - Billing not collected	% Collection	Billing	Collection	
1. Collection for whole municipality	5 179 681	757 214	4.82 387	5 553 820	1 243 968	4 465 729	22%	5 781 331	757 214	5 024 217	13%	15 513 832	2 758 397	
2. Collection for Exclm. supplied areas	-	-	-	-	-	-	-	-	-	-	-	-	-	
3. Collection: Property Rates	1 128 547	367 481	761 066	1 111 042	279 208	831 835	25%	978 476	367 481	610 995	38%	3 218 066	1 014 170	
4. Total average collection: Electricity (Municipal supplied areas)	408 396	117 050	301 236	468 594	622 231	0	132%	468 489	117 050	349 439	25%	1 401 109	816 331	
5. Total average collection: Water	371 042	98 490	272 552	374 846	122 440	252 401	33%	675 492	88 400	577 090	15%	1 431 381	319 435	
6. Total average collection: Wastewater	756 501	23 237	734 664	756 234	51 874	704 360	7%	762 438	23 237	739 200	3%	2 275 241	96 129	
7. Total average collection: Refuse	586 990	88 342	498 648	571 533	88 036	483 498	15%	574 596	88 342	486 254	15%	1 712 118	260 721	
8. Total average collection: Interest	2 239 384	65 824	2 223 420	2 273 931	80 174	2 193 057	4%	2 223 843	65 824	2 158 019	3%	6 886 918	211 822	
Quarter 2 Performance Per Ward														
4. October				5. November				6. December				Summary - Quarter 2		
Services	Electricity Supplier	Ward Name & Number	Billing for September	Collection in October	End Value of Billing not collected	% Collection	Billing for October	Collection in November	End Value of Billing not collected	% Collection	Billing for November	Collection in December	End Value of Billing not collected	% Collection
Property Rates Tax	Electricity	Ward 1 - Debeersburg	35 667	157	35 510	0%	35 667	157	35 510	0%	35 667	157	35 510	0%
Water	Refuse	Ward 2 - Debeersburg	43 643	450	43 193	1%	43 643	395	43 193	1%	43 643	450	43 193	1%
Waste Water	Interest	Ward 3 - Debeersburg	97 535	1 103	96 431	1%	97 535	338	96 431	1%	97 535	1 103	96 431	1%
Property Rates Tax	Electricity	Ward 4 - Debeersburg	164 608	4 468	160 140	3%	164 608	4 014	160 594	2%	164 608	4 468	160 140	3%
Water	Refuse	Ward 5 - Debeersburg	387 254	201	387 053	0%	390 808	0	390 808	0%	394 377	201	394 176	0%
Waste Water	Interest	Ward 6 - Debeersburg	71 226	15 254	55 971	21%	71 245	10 578	60 667	15%	61 782	15 254	46 527	25%
Property Rates Tax	Electricity	Ward 7 - Debeersburg	93 194	2 253	90 941	2%	91 495	88 174	3 322	96%	82 315	2 253	80 062	3%
Water	Refuse	Ward 8 - Debeersburg	66 574	1 949	64 625	3%	65 792	23 393	42 399	36%	75 214	1 949	73 265	3%
Waste Water	Interest	Ward 9 - Debeersburg	132 640	8 367	124 273	6%	132 640	10 081	122 558	8%	132 753	8 367	124 386	6%
Property Rates Tax	Electricity	Ward 10 - Debeersburg	216 810	1 841	214 969	1%	210 777	21 202	189 575	10%	216 810	1 841	214 969	1%
Water	Refuse	Ward 11 - Debeersburg	548 211	837	547 374	0%	554 633	50 806	503 827	9%	559 099	837	558 262	0%
Waste Water	Interest	Ward 12 - Debeersburg	25 452	563	25 452	523	25 452	563	25 452	523	25 452	563	25 452	523
Property Rates Tax	Electricity	Ward 13 - Debeersburg	20 866	291	20 575	1%	20 866	352	20 615	2%	21 017	291	20 725	1%
Water	Refuse	Ward 14 - Debeersburg	39 655	408	39 247	1%	39 881	575	39 306	1%	39 994	408	39 586	1%
Waste Water	Interest	Ward 15 - Debeersburg	63 146	204	63 142	0%	63 723	473	63 250	1%	63 912	204	63 707	0%
Property Rates Tax	Electricity	Ward 16 - Debeersburg	160 713	85	160 628	0%	162 284	45	162 239	0%	163 855	85	163 769	0%
Water	Refuse	Ward 17 - Debeersburg	163 861	55 025	163 861	40 345	163 861	40 345	163 861	40 345	163 861	40 345	163 861	40 345
Waste Water	Interest	Ward 18 - Debeersburg	27 438	18 353	9 085	67%	24 419	9 868	14 552	40%	37 600	18 353	19 247	49%
Property Rates Tax	Electricity	Ward 19 - Debeersburg	70 796	20 148	50 648	28%	82 301	13 956	68 345	17%	89 715	20 148	69 567	22%
Water	Refuse	Ward 20 - Debeersburg	119 907	31 907	88 000	27%	123 527	30 893	92 634	25%	123 058	31 907	91 151	26%
Waste Water	Interest	Ward 21 - Debeersburg	165 780	12 397	153 383	7%	170 870	12 397	158 473	7%	170 870	12 397	158 473	7%
Property Rates Tax	Electricity	Ward 22 - Debeersburg	345 865	7 485	338 380	2%	350 111	5 897	344 214	2%	354 481	7 485	346 996	2%
Water	Refuse	Ward 23 - Debeersburg	775 965	296 308	758 441	224 339	758 441	224 339	758 441	224 339	758 441	224 339	758 441	224 339
Waste Water	Interest	Ward 24 - Debeersburg	347 634	96 444	251 190	28%	309 439	524 190	0	150%	346 574	96 444	250 130	28%
Property Rates Tax	Electricity	Ward 25 - Debeersburg	116 470	75 209	41 261	65%	109 450	80 430	29 021	73%	393 210	75 209	318 001	19%
Water	Refuse	Ward 26 - Debeersburg	65 560	43 637	21 922	67%	67 256	37 585	29 671	56%	70 562	43 637	26 925	62%
Waste Water	Interest	Ward 27 - Debeersburg	14 005	2 446	11 559	17%	14 193	1 384	12 809	10%	14 593	2 446	11 748	17%
Property Rates Tax	Electricity	Ward 28 - Debeersburg	450 703	57 001	393 602	13%	415 791	23 377	392 414	6%	478 404	57 001	421 393	12%
Water	Refuse	Ward 29 - Debeersburg	56 377	174	56 203	0%	56 377	3 424	52 953	6%	56 718	174	56 544	0%
Waste Water	Interest	Ward 30 - Debeersburg	52 693	442	52 252	1%	52 693	3 920	48 773	7%	52 693	442	52 252	1%
Property Rates Tax	Electricity	Ward 31 - Debeersburg	110 694	919	109 775	1%	110 694	8 563	102 131	8%	110 694	919	109 775	1%
Water	Refuse	Ward 32 - Debeersburg	132 043	771	131 272	1%	132 043	13 644	118 399	10%	132 043	771	131 272	1%
Waste Water	Interest	Ward 33 - Debeersburg	396 498	114	396 384	0%	400 204	49	400 155	0%	403 626	114	403 512	0%

Collection Rate Assessment														
Total Aggregate Collection														
7. January - Reporting for December in January				8. February - Reporting for January in February				9. March - Reporting for February in March				Summary - Quarter 3		
Billing for December	Collection in January	R - Billing not collected	% Collection	Billing for January	Collection in February	R - Billing not collected	% Collection	Billing for February	Collection in March	R - Billing not collected	% Collection	Billing	Collection	
1. Collection for whole municipality	5 553 820	764 387	4 789 433	14%	5 488 509	1 067 062	4 381 306	20%	5 644 802	2 324 722	3 320 077	43%	16 686 131	3 176 099
2. Collection for Exclm. supplied areas	-	-	-	-	-	-	-	-	-	-	-	-	-	
3. Collection: Property Rates	1 318 066	103 079	1 214 986	32%	1 311 042	103 079	1 207 963	32%	1 311 042	103 079	1 207 963	32%	3 940 154	1 241 135
4. Total average collection: Electricity (Municipal supplied areas)	408 396	117 050	301 236	132%	468 594	622 231	0	132%	468 489	117 050	349 439	25%	1 401 109	816 331
5. Total average collection: Water	371 042	98 490	272 552	33%	675 492	88 400	577 090	15%	1 431 381	319 435	1 111 946	22%	1 431 381	319 435
6. Total average collection: Wastewater	756 501	23 237	734 664	7%	756 234	51 874	704 360	7%	762 438	23 237	739 200	3%	2 275 241	96 129
7. Total average collection: Refuse	586 990	88 342	498 648	15%	574 596	88 342	486 254	15%	1 712 118	260 721	1 451 397	15%	1 712 118	260 721
8. Total average collection: Interest	2 239 384	65 824	2 223 420	4%	2 273 931	80 174	2 193 057	4%	2 223 843	65 824	2 158 019	3%	6 886 918	211 822
Quarter 3 Performance Per Ward														
7. January				8. February				9. March				Summary - Quarter 3		
Services	Electricity Supplier	Ward Name & Number	Billing for December	Collection in January	End Value of Billing not collected	% Collection	Billing for January	Collection in February	End Value of Billing not collected	% Collection	Billing for February	Collection in March	End Value of Billing not collected	% Collection
Property Rates Tax	Electricity	Ward 1 - Debeersburg	35 667	1 201	34 566	3%	35 667	1 201	34 566	3%	35 667	1 201	34 566	3%
Water	Refuse	Ward 2 - Debeersburg	43 643	1 575	42 068	4%	43 643	1 575	42 068	4%	43 643	1 575	42 068	4%
Waste Water	Interest	Ward 3 - Debeersburg	97 535	2 585	94 950	3%	97 535	2 585	94 950	3%	97 535	2 585	94 950	3%
Property Rates Tax	Electricity	Ward 4 - Debeersburg	164 608	8 294	156 314	5%	164 608	8 294	156 314	5%	164 608	8 294	156 314	5%
Water	Refuse	Ward 5 - Debeersburg	387 254	273	390 808	0%	390 808	273	390 808	0%	401 436	10	401 426	0%
Waste Water	Interest	Ward 6 - Debeersburg	71 226	4 484	66 741	6%	71 226	4 484	66 741	6%	71 226	4 484	66 741	6%
Property Rates Tax	Electricity	Ward 7 - Debeersburg	93 194	2 129	89 366	2%	93 194	2 129	89 366	2%	93 194	2 129	89 366	2%
Water	Refuse	Ward 8 - Debeersburg	66 574	2 853	62 939	4%	66 574	2 853	62 939	4%	66 574	2 853	62 939	4%
Waste Water	Interest	Ward 9 - Debeersburg	132 640	3 213	129 427	2%	132 640	3 213	129 427	2%	132 640	3 213	129 427	2%
Property Rates Tax	Electricity	Ward 10 - Debeersburg	216 810	3 238	213 572	1%	216 810	3 238	213 572	1%	216 810	3 238	213 572	1%
Water	Refuse	Ward 11 - Debeersburg	548 211	527	547 684	0%	548 211	527	547 684	0%	548 211	527	547 684	0%
Waste Water	Interest	Ward 12 - Debeersburg	25 452	357	25 095	1%	25 452	357	25 095	1%	25 452	357	25 095	1%
Property Rates Tax	Electricity	Ward 13 - Debeersburg	20 866	50	20 916	0%	20 866	50	20 916	0%	20 866	50	20 916	0%
Water	Refuse	Ward 14 - Debeersburg	39 655	306	39 349	1%	39 655	306	39 349	1%	39 655	306	39 349	1%
Waste Water	Interest	Ward 15 - Debeersburg	63 146	260	62 886	0%	63 146	260	62 886	0%	63 146	260	62 886	0%
Property Rates Tax	Electricity	Ward 16 - Debeersburg	160 713	42	160 671	0%	160 713	42	160 671	0%	160 713	42	160 671	0%
Water	Refuse	Ward 17 - Debeersburg	163 861	304	163 557	0%	163 861	304	163 557	0%	163 861	304	163 557	0%
Waste Water	Interest	Ward 18 - Debeersburg	27 438	183	27 255	0%	27 438	183	27 255	0%	27 438	183	27 255	0%
Property Rates Tax	Electricity	Ward 19 - Debeersburg	70 796	21	70 775	0%	70 796	21	70 775	0%	70 796	21	70 775	0%
Water	Refuse	Ward 20 - Debeersburg	119 907	37	119 870	0%	119 907	37	119 870	0%	119 907	37	119 870	0%
Waste Water	Interest	Ward 21 - Debeersburg	165 780	13	165 767	0%	165 780	13	165 767	0%	165 780	13	165 767	0%
Property Rates Tax	Electricity	Ward 22 - Debeersburg	345 865	154	345 711	0%	345 865	154	345 711	0%	345 865	154	345 711	0%
Water	Refuse	Ward 23 - Debeersburg	775 965	359	775 606	0%	775 965	359	775 606	0%	775 965	359	775 606	0%
Waste Water	Interest	Ward 24 - Debeersburg	347 634	96	347 538	0%	347 634	96	347 538	0%	347 634	96	347 538	0%
Property Rates Tax	Electricity	Ward 25 - Debeersburg	116 470	75	116 400	0%	116 470	75	116 400	0%	116 470	75	116 400	0%
Water	Refuse	Ward 26 - Debeersburg	65 560	43	65 517	0%	65 560	43	65 517	0%	65 560	43	65 517	0%
Waste Water	Interest	Ward 27 - Debeersburg	14 005	2	13 993	0%	14 005	2	13 993	0%	14 005	2	13 993	0%
Property Rates Tax	Electricity	Ward 28 - Debeersburg	450 703	57	450 646	0%	450 703	57	450 646	0%	450 703	57	450 6	

## 15.5 Monthly –Restriction of Free Basics to Indigent Households



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

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

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

		As Per Debt Relief Application		Current Year - 2024		2024		2024/2025 - Monthly Monitoring											
Description	Ref																		
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12		
Indigent Household service targets	1																		
Water: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with piped water inside dwelling			2 561 249			2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421					
Indigent HH's with piped water inside yard (but not in dwelling)																			
Indigent HH's using public tap (at least min service level)	2																		
Indigent HH's with other water supply (at least min service level)																			
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	4	-	2 561 249	-	-	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421	-	-	-		
Indigent HH's using public tap (< min. service level)	3																		
Indigent HH's with other water supply (< min. service level)	4																		
Indigent HH's with No water supply																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	5	-	2 561 249	-	-	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421	-	-	-		
Total number of registered indigent households																			
Status of Water meters:																			
Number of Indigent HH's with prepaid Water																			
Number of Indigent HH's with conventional metered Water																			
Number of Indigent HH's NOT metered currently - Water																			
Number of Indigent HH's with NO Water supply - No metering	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total number of registered indigent households																			
Status of unlimited supply of Water:																			
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitre per household per month																			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																			
Total number of registered indigent households receiving unlimited supply - Water																			
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																		
Energy: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with Electricity (at least min. service level)			4 220 003	-	-	-	-	-	491	491	491	737	737	983	-	-	-		
Indigent HH's with Electricity - prepaid (min service level)																			
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total			4 220 003	-	-	-	-	-	491	491	491	737	737	983	-	-	-		
Indigent HH's with Electricity (< min. service level)																			
Indigent HH's with Electricity - prepaid (< min. service level)																			
Indigent HH's with other energy sources																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	5	-	4 220 003	-	-	-	-	-	491	491	491	737	737	983	-	-	-		
Total number of registered indigent households																			
Status of Electricity meters:																			
Number of Indigent HH's with prepaid Electricity																			
Number of Indigent HH's with conventional metered Electricity																			
Number of Indigent HH's NOT metered currently - Electricity																			
Number of Indigent HH's with other energy sources - No metering	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total number of registered indigent households																			
Status of unlimited supply of Electricity:																			
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																			
Total number of registered indigent households receiving unlimited supply - Electricity																			
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																		
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)																			
Water (6 kilolitre per household per month)	7																		
Electricity/other energy (50kwh per household per month)																			
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																			
Water (6 kilolitre per household per month)			2 561 249	-	-	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421					
Electricity/other energy (50kwh per household per month)			4 220 003	-	-	-	-	-	491	491	491	737	737	983					
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																			
Water (6 kilolitre per household per month)																			
Electricity/other energy (50kwh per household per month)																			
Total cost of FBS Water and Electricity provided to ALL Households	8	-	6 781 252	-	-	2 901	4 464	4 847	6 439	6 741	6 500	7 821	7 354	8 404	-	-	-		
Highest level of free service provided per household (ALL Households)																			
Property rates (R value threshold)																			
Water (kilolitre per household per month)			2 561 249	-	-	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421	-	-	-		
Sanitation (kilolitre per household per month)																			
Sanitation (Rand per household per month)			3 393 599	-	-	3 394	5 279	5 279	8 107	8 107	8 107	12 443	12 443	13 574	-	-	-		
Electricity (kwh per household per month)			4 220 003	-	-	-	-	-	491	491	491	737	737	983	-	-	-		
Refuse (average litres per week)			2 036 162	-	-	2 828	5 882	6 448	9 276	9 276	9 552	12 607	12 607	13 398	-	-	-		
Revenue cost of subsidised services provided for ALL Households (R'000)																			
Residential Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9																		
PSI Category: Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																		
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA	14(b)																		
Water (in excess of 6 kilolitre per indigent household per month)	15		2 561 249	-	-	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421	-	-	-		
Sanitation (in excess of free sanitation service to indigent households)	16		3 393 599	-	-	3 394	5 279	5 279	8 107	8 107	8 107	12 443	12 443	13 574	-	-	-		
Electricity/other energy (in excess of 50 kwh per indigent household per month)			4 220 003	-	-	-	-	-	491	491	491	737	737	983	-	-	-		
Refuse (in excess of one removal a week for indigent households)			2 036 162	-	-	2 828	5 882	6 448	9 276	9 276	9 552	12 607	12 607	13 398	-	-	-		
Municipal Housing - rental rebates																			
Housing - top structure subsidies	6																		
Other																			
Total revenue cost of subsidised services provided		-	12 211 013	-	-	9 122	15 626	16 973	23 822	24 123	24 159	32 871	32 403	35 377	-	-	-		

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

Property Rates Reconciliation						
Province	NC					
District	Frances Baard District					
Type	LM					
Municipal Name	Mogareng					
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	15	15	0	2 096 000.00	2 096 000.00	-
Business and Commercial	124	123	1	108 936 010.00	109 416 000.00	479 990.00
Agricultural	452	451	1	960 743 000.00	1009 831 000.00	49 088 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	13	13	0	-	-	-
PSI	78	74	4	103 870 000.00	103 870 000.00	-
PBO	25	25	0	20 719 000.00	20 027 000.00	692 000.00
Multi Use	3	0	3	49 530 000.00	49 530 000.00	-
Vacant	0	0	0	530 000.00	-	530 000.00
POW	0	0	0	-	-	-
Municipal	301	303	-2	108 121 400.00	106 495 400.00	1626 000.00
Other	5	5	0	23 620 000.00	23 620 000.00	-
<b>Total</b>	<b>7538</b>	<b>7552</b>	<b>-14</b>	<b>1 087 770 510.00</b>	<b>1 069 514 900.00</b>	<b>7 124 890.00</b>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	470 275	472 979	- 2 703	1410 826.09	1418 935.89	- 8 109.80
Industrial	4 584	4 564	- 20	13 692.12	13 692.21	- 0.09
Business and Commercial	237 208	166 704	70 504	711 624.49	500 111.79	2115 512.70
Agricultural	261 002	254 879	6 123	783 005.55	784 636.97	- 16 368.57
Mining	-	-	-	-	-	-
State Owned for Public Purpose	226 177	226 177	- 0	678 530.78	678 530.79	- 0.02
PSI	3 840	3 808	- 32	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 156 222.05</b>	<b>R11 930 319.07</b>	<b>R226 302.98</b>	<b>3 649 866.15</b>	<b>3 390 957.21</b>	<b>258 908.94</b>

Prepared By	K Modise	Date	11-Apr-25
Contact Details	mofolo.modise@gmail.com		
Signature			
Reviewed By	Ms.K.V. Khaziwa	Date	11-04-25
Contact Details			
Signature			

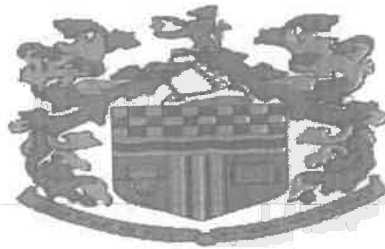
**16. MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)**

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

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

22 APRIL 2025  
**Date**