MAGARENG MUNICIPALITY

MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2024/2025

DISTRIBUTION:

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

Table of Contents

List of Tables

List of Charts

List of Abbreviations and Acronyms used in the Monthly Budget Statement

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

Part 1: In-Year Report for the Period Ending 30 April 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 30 April 2025

1. Purpose

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

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 30th April 2025, the total **operating revenue amounts to R 7 million,** and the actual year-to-date revenue amounts to **R139.2 million,** which reflected year to date variance of 3% which amounts to **R4.2 million** when compared to the projected budget of **R135 million.** The variance between year to date actual and projected revenue for the reporting month is immaterial.

Below is a chart that depicts the income billed from 1st – 30th April 2025:

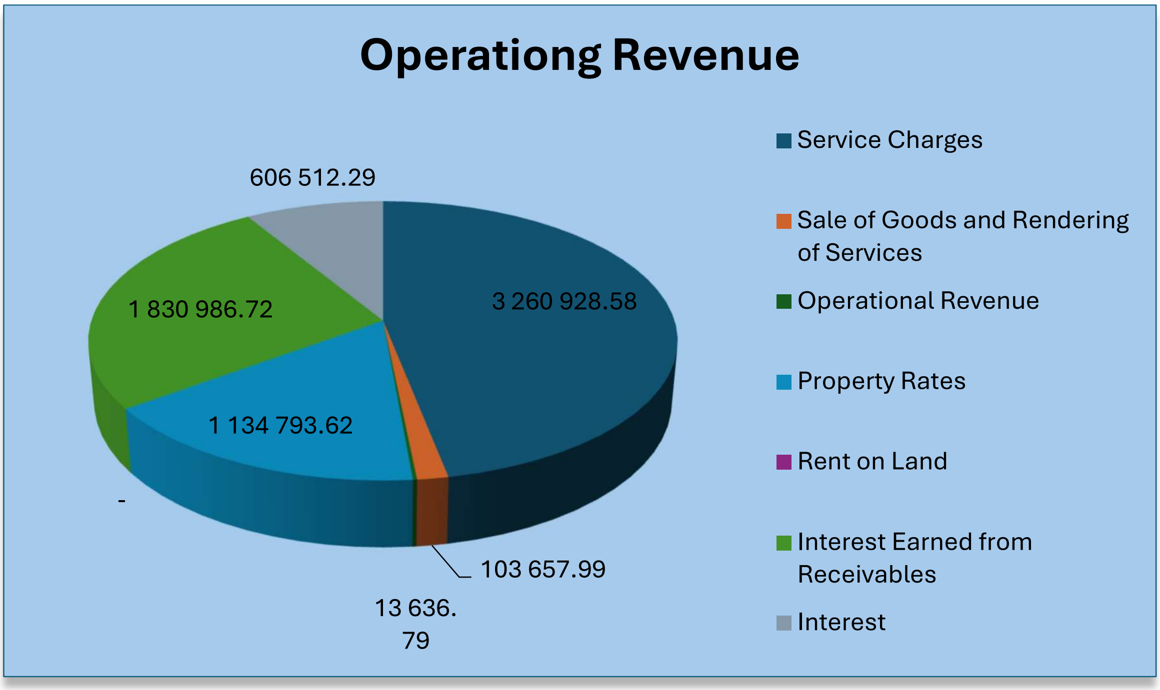


Table 1: Income for 1st to 30th April 2025

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 30 April 2025 a total of **R7 million** has been billed, the year-to-date actual amounts to **R139.2 million** which is **3%** over the projected budget that amounts to **R135 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		14 600	18 637	18 637	1 594	14 936	15 531	(595)	-4%	18 637
Service charges - Water		3 264	3 663	5 196	355	4 114	4 330	(216)	-5%	5 196
Service charges - Waste Water Management		8 059	11 363	9 363	753	7 574	7 803	(229)	-3%	9 363
Service charges - Waste management		6 050	7 045	7 045	559	5 622	5 871	(249)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	1 171	104	878	976	(98)	-10%	1 171
Agency services		–	–	–	–	–	–	–		–
Interest							–	–		
Interest earned from Receivables		19 311	24 389	24 389	1 831	17 388	20 324	(2 936)	-14%	24 389
Interest from Current and Non Current Assets		357	–	44	–	22	37	(15)	-40%	44
Dividends							–	–		
Rent on Land		9	2	36	–	21	30	(9)	-29%	36
Rental from Fixed Assets		6	3	149	–	10	124	(114)	-92%	149
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		8 405	298	298	14	372	248	124	50%	298
Non-Exchange Revenue							–	–		
Property rates		12 916	14 608	14 608	1 135	11 278	12 173	(896)	-7%	14 608
Surcharges and Taxes							–	–		
Fines, penalties and forfeits		395	586	586	–	–	489	(489)	-100%	586
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		76 049	72 942	73 390	84	71 189	61 158	10 031	16%	73 390
Interest		5 986	7 146	7 146	607	5 832	5 955	(123)	-2%	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**	**7 035**	**139 236**	**135 048**	**4 187**	**3%**	**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
Revenue													
Exchange Revenue													
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	1 594 284	-	-	14 935 770
Service charges - Water	368 559	357 669	371 954	411 699	687 038	400 972	309 743	408 528	443 136	354 621	-	-	4 113 920
Service charges - Waste Water Management	762 276	751 368	762 247	760 173	759 796	759 481	751 506	754 550	759 158	753 009	-	-	7 573 563
Service charges - Waste management	571 186	566 226	565 990	562 257	561 436	565 801	551 222	556 322	562 295	559 014	-	-	5 621 749
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	103 658	-	-	877 535
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest													-
Interest earned from Receivables	1 617 876	1 688 208	1 724 555	1 682 173	1 723 744	1 781 830	1 748 710	1 747 910	1 842 437	1 830 987	-	-	17 388 431
Interest from Current and Non Current Assets	-	21 995	-	-	-	-	-	-	-	-	-	-	21 995
Dividends													-
Rent on Land	-	-	2 765	4 022	6 348	4 838	2 074	1 383	-	-	-	-	21 430
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	13 637	-	-	372 064
Non-Exchange Revenue													-
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	1 134 794	-	-	11 277 618
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	84 030	-	-	71 189 067
Interest	548 643	556 326	564 689	572 446	580 830	589 286	598 741	603 471	611 194	606 512	-	-	5 832 139
Fuel Levy													-
Operational Revenue	-	-	-	-	-	-	-	-	-	-		-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains													-
Discontinued Operations													-
Total Revenue (excluding capital transfers and contributions)	**33 721 992**	**10 095 904**	**7 452 711**	**6 927 360**	**7 236 248**	**29 135 740**	**7 067 103**	**6 374 701**	**24 189 298**	**7 034 546**	**-**	**-**	**139 235 604**

3.2 Operating Expenditure by Type

The current year expenditure original budget amounts to **R164.9 million,** which was adjusted to **R186.5 million;** for the reporting month, **R5.1 million** was spent; and the year-to-date actual amounts **to R137 million,** which is **12%** below the projected expenditure amounting to **R155.4 million**.

Table 2: Expenditure from 1st to 30th April 2025

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		47 180	54 352	54 964	3 919	41 424	45 803	(4 380)	-10%	54 964
Remuneration of councillors		5 257	5 587	5 365	438	4 403	4 471	(67)	-2%	5 365
Bulk purchases - electricity		26 694	25 000	22 740	1 446	12 908	18 950	(6 042)	-32%	22 740
Inventory consumed		10 606	13 333	13 018	530	5 607	10 848	(5 241)	-48%	13 018
Debt impairment		–	17 056	31 865	(5 107)	26 554	26 554	–		31 865
Depreciation and amortisation		18 423	23 541	23 541	1 962	19 617	19 617	0	0%	23 541
Interest		1 958	1 887	1 415	–	146	1 180	(1 034)	-88%	1 415
Contracted services		11 680	7 750	12 352	736	8 880	10 293	(1 413)	-14%	12 352
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		63 729	–	–	–	–	–	–		–
Operational costs		19 054	15 824	20 644	1 187	17 473	17 203	270	2%	20 644
Losses on Disposal of Assets		3 105	–	–	–	–	–	–		–
Other Losses		–	579	579	–	–	482	(482)	-100%	579
Total Expenditure		**207 686**	**164 908**	**186 482**	**5 111**	**137 012**	**155 402**	**(18 390)**	**-12%**	**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
Expenditure By Type													
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	3 919 212	-	-	41 423 693
Remuneration of councillors	416 308	416 308	416 308	416 308	416 308	599 493	437 521	409 619	437 531	437 531	-	-	4 403 235
Bulk purchases - electricity	-	-	1 880 592	-	-	5 146 450	1 739 130	-	2 695 652	1 445 840	-	-	12 907 665
Inventory consumed	772 026	433 883	400 635	518 096	794 821	805 214	582 927	147 368	621 766	530 321	-	-	5 607 056
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	- 5 106 919	-	-	18 791 594
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	1 961 724	-	-	19 617 243
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	735 573	-	-	8 880 227
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	1 187 341	-	-	17 473 142
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	**9 364 175**	**9 992 448**	**13 790 496**	**10 328 837**	**13 158 035**	**18 063 121**	**11 835 741**	**19 811 083**	**17 795 082**	**5 110 622**	**-**	**-**	**129 249 640**

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

Below is a chart that depicts the Expenditure from 1st – 30th April 2025:

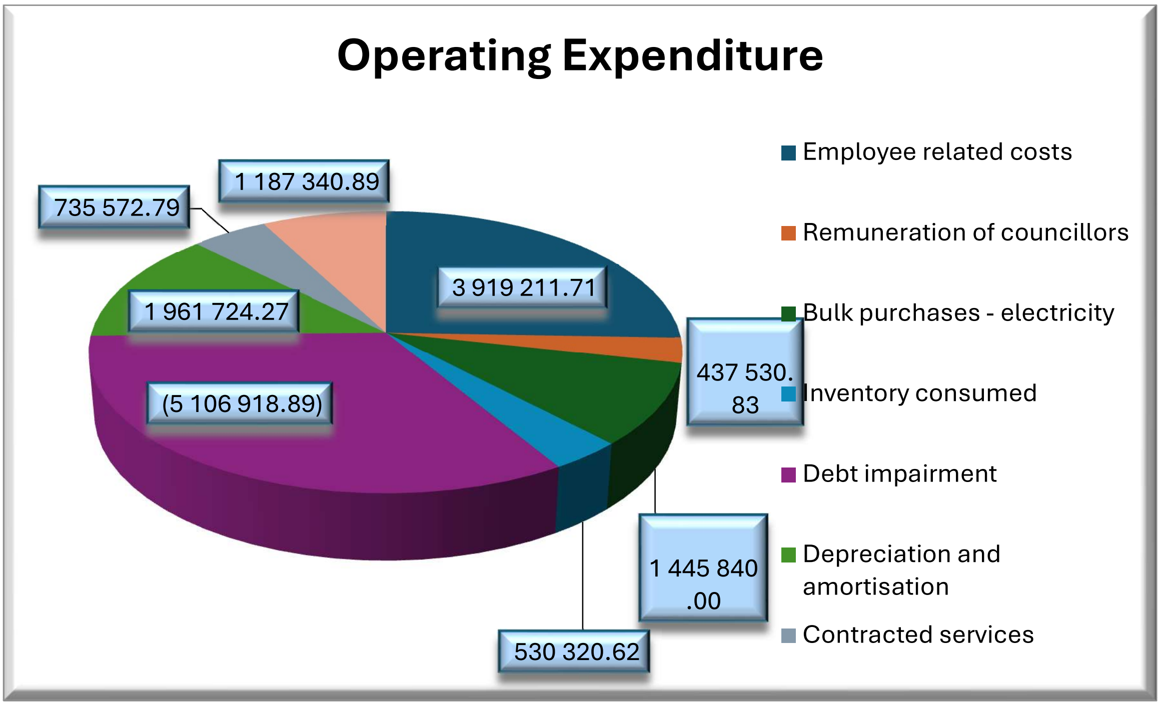


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Expenditure		207 686	164 908	186 482	5 111	137 012	155 402	(18 390)	-12%	186 482
Surplus/(Deficit)		(51 368)	(3 453)	(24 425)	1 924	2 224	(20 354)	22 577	(0)	(24 425)

Table C4 of the attached C Schedule of the MBRR excludes the capital transfers (capital grants) revenue leg from the total operational revenue which calculates a surplus of **R1.9 million** before adding the capital transfers.

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
Grants and Subsidies							
Capital							
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	25 000 000.00	25 000 000.00	16 516 606.18	21 261 754.37	3 738 245.63	85%
Regional Bulk Infrastructure Grant	-	32 834 809.00	23 659 554.77	18 184 704.47	22 364 089.68	10 470 719.33	68%
FBDM (Capital)	-	2 000 000.00	2 185 000.00	1 900 000.00	2 185 000.00	- 185 000.00	109%
Sub-Total	**42 258 000.00**	**98 535 106.00**	**73 082 554.77**	**49 204 272.34**	**61 252 435.27**	**24 811 951.41**	**62%**

For this financial year, the municipality had an original budget of **R42.3 million** on capital transfers which was adjusted to **R98.5 million** and from the budgeted amount the municipality already received **R61.3 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.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Surplus/(Deficit)		(51 368)	(3 453)	(24 425)	1 924	2 224	(20 354)	22 577	(0)	(24 425)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	98 535	–	73 083	82 113	(9 030)	-11%	98 535
Transfers and subsidies - capital (in-kind)		4 894	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		3 817	38 805	74 111	1 924	75 306	61 759	13 547	0	74 111
Income Tax								–		
Surplus/(Deficit) after income tax		3 817	38 805	74 111	1 924	75 306	61 759	13 547	0	74 111
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		3 817	38 805	74 111	1 924	75 306	61 759	13 547	0	74 111
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		3 817	38 805	74 111	1 924	75 306	61 759	13 547	0	74 111

The surplus before inclusion of capital transfers amounted to **R1.9 million** and after inclusion of capital transfers surplus remained **R1.9 million.**

3.3 Capital Expenditure

For the reporting month, the municipality has spent **R2.5 million** on capital grants and the actual year to date amounts to **R49.2 million** which reflects underspending on capital grants of **R32.9 million** when compared to year-to-date budget that amounts to **R82.1 million.**

Please note that this information is what is captured on the municipal financial system (which reflects payment without VAT and retention). This information differs from the grant register and 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 - M10 April

Description	Ref	2023/24	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Capital expenditure of Transfers and Grants										
National Government:		36 794	42 258	96 536	2 504	47 304	80 447	(33 142)	-41.2%	96 536
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		827	–	–	–	–	–	–		–
Municipal Infrastructure Grant		18 900	22 258	38 701	–	12 603	32 251	(19 648)	-60.9%	38 701
Regional Bulk Infrastructure Grant		–	–	32 835	611	18 185	27 362	(9 178)	-33.5%	32 835
Water Services Infrastructure Grant		17 067	20 000	25 000	1 893	16 517	20 833	(4 317)	-20.7%	25 000
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	2 000	–	1 900	1 667	233	14.0%	2 000
FBDM(Capital)		–	–	2 000	–	1 900	1 667	233	14.0%	2 000
Other grant providers:		14 755	–	–	–	–	–	–		–
Pocket Money Households (Cash)		14 755	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		51 549	42 258	98 536	2 504	49 204	82 113	(32 909)	-40.1%	98 536
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		93 094	115 200	171 476	5 518	84 186	142 896	(58 710)	-41.1%	141 607

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 **R61.2million (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
Grants and Subsidies							
Capital							
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	25 000 000.00	25 000 000.00	16 516 606.18	21 261 754.37	3 738 245.63	85%
Regional Bulk Infrastructure Grant	-	32 834 809.00	23 659 554.77	18 184 704.47	22 364 089.68	10 470 719.33	68%
FBDM (Capital)	-	2 000 000.00	2 185 000.00	1 900 000.00	2 185 000.00	- 185 000.00	109%
Sub-Total	**42 258 000.00**	**98 535 106.00**	**73 082 554.77**	**49 204 272.34**	**61 252 435.27**	**24 811 951.41**	**62%**

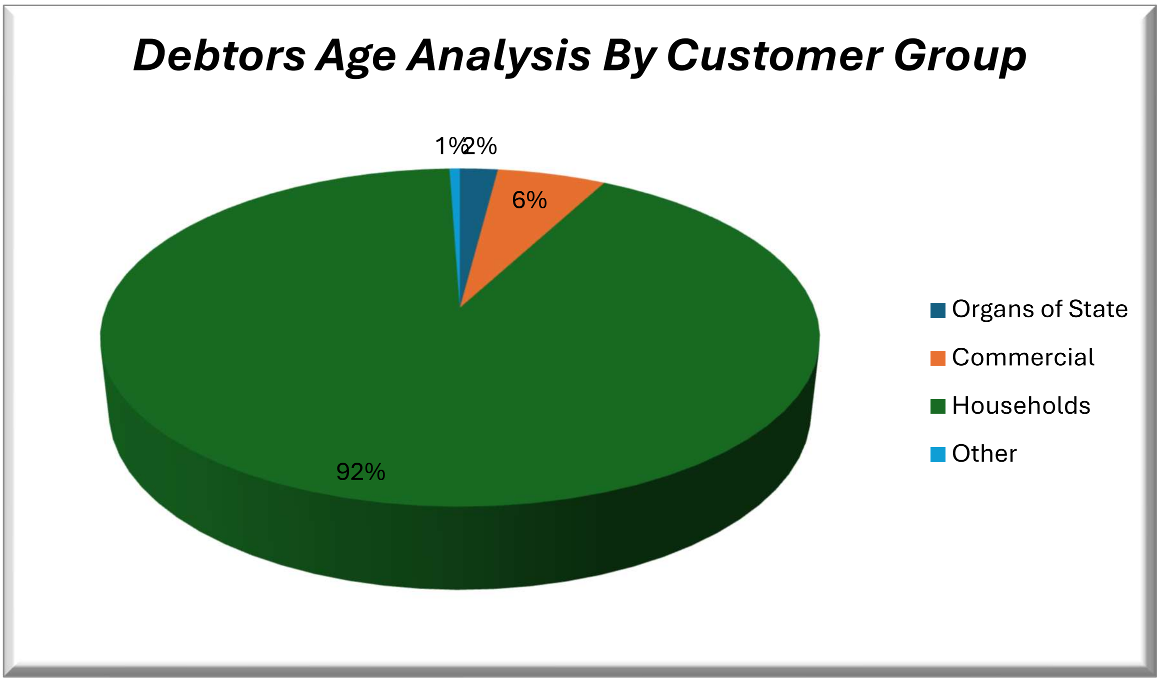
3.4 Debtors Ageing

The total debtors book as at end of April 2025 amounts to **R 471.7 million**, from the total debts **R432.3 million** is owned by Households, **R9.5 million** is owned by Organ of the States, **R27.3 million** is owned by Commercial and **R2.6 million** is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2024/25											
R thousands		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
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	381	416	432	382	386	711	2 069	69 663	74 438	73 210		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	535	338	253	262	179	226	702	27 041	29 536	28 410		
Receivables from Non-exchange Transactions - Property Rates	1400	1 054	891	899	787	778	774	4 378	53 793	63 355	60 511		
Receivables from Exchange Transactions - Waste Water Management	1500	870	856	848	847	852	850	4 840	65 230	75 194	72 620		
Receivables from Exchange Transactions - Waste Management	1600	641	612	606	602	603	600	3 406	45 028	52 096	50 237		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	2 472	2 449	2 471	2 383	2 354	2 328	13 557	144 643	172 658	165 265		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	79	134	70	46	46	46	235	3 780	4 435	4 152		
Total By Income Source	**2000**	**6 032**	**5 697**	**5 579**	**5 308**	**5 197**	**5 535**	**29 188**	**409 178**	**471 713**	**454 406**	**–**	**–**
March 2024/25 Total		**5 895**	**5 707**	**5 426**	**5 251**	**5 562**	**5 165**	**28 676**	**404 980**	466 662	**449 634**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	313	379	305	327	276	278	1 156	6 502	9 537	8 540		
Commercial	2300	744	406	340	284	276	304	1 518	23 463	27 335	25 845		
Households	2400	4 916	4 792	4 875	4 663	4 611	4 920	26 320	377 155	432 252	417 668		
Other	2500	58	120	57	34	34	33	194	2 058	2 589	2 353		
Total By Customer Group	**2600**	**6 032**	**5 697**	**5 579**	**5 308**	**5 197**	**5 535**	**29 188**	**409 178**	**471 713**	**454 406**	**–**	**–**

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



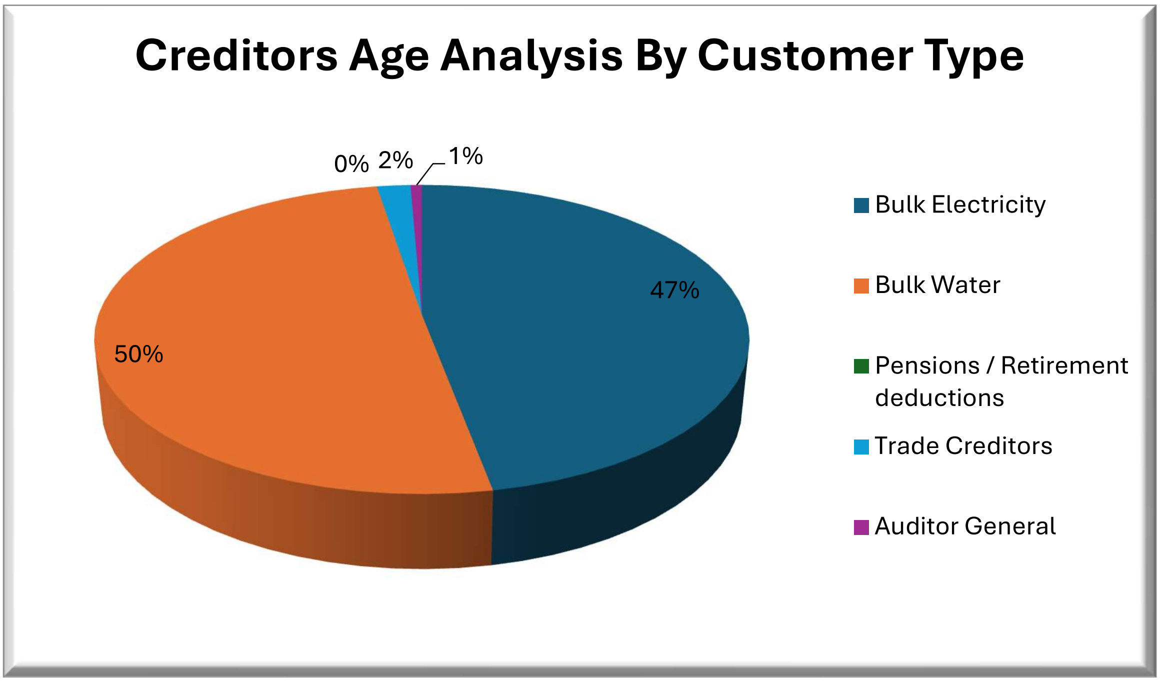
3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to **R274.0million**. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes **R128.9 million** and **R138.1 million** represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	8 295	8 811	8 817	10 279	8 830	43 199	40 646	–	128 879	
Bulk Water	0200	3 519	4 290	4 023	2 911	4 284	12 406	14 231	92 398	138 062	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	–	289	696	419	254	1 160	868	1 609	5 295	
Auditor General	0800	174	152	273	247	251	116	247	323	1 782	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions		–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	11 988	13 542	13 810	13 855	13 620	56 882	55 991	94 329	274 018	–

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



4. Budget Performance Overview

4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M10 April

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	12 916	14 608	14 608	1 135	11 278	12 173	(896)	-7%	14 608
Service charges	31 972	40 709	40 241	3 261	32 245	33 534	(1 289)	-4%	40 241
Investment revenue	357	–	44	–	22	37	(15)	-40%	44
Transfers and subsidies - Operational	76 049	72 942	73 390	84	71 189	61 158	10 031	0	73 390
Other own revenue	35 025	33 197	33 775	2 555	24 502	28 146	(3 644)	-13%	–
Total Revenue (excluding capital transfers and contributions)	**156 319**	**161 455**	**162 058**	**7 035**	**139 236**	**135 048**	**4 187**	**3%**	**162 058**

4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M10 April

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Employee costs	47 180	54 352	54 964	3 919	41 424	45 803	(4 380)	-10%	54 964
Remuneration of Councillors	5 257	5 587	5 365	438	4 403	4 471	(67)	-2%	5 365
Depreciation and amortisation	18 423	23 541	23 541	1 962	19 617	19 617	0	0%	23 541
Interest	1 958	1 887	1 415	–	146	1 180	(1 034)	-88%	1 415
Inventory consumed and bulk purchases	37 300	38 333	35 758	1 976	18 515	29 798	(11 284)	-38%	35 758
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	97 568	41 209	65 439	(3 184)	52 907	54 533	(1 626)	-3%	65 439
Total Expenditure	**207 686**	**164 908**	**186 482**	**5 111**	**137 012**	**155 402**	**(18 390)**	**-12%**	**186 482**

4.3 Capital Expenditure

Description	2023/24	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Capital expenditure & funds sources									
Capital expenditure	**51 549**	**42 258**	**98 924**	**2 504**	**49 571**	**82 346**	**(32 775)**	**-40%**	**98 924**
Capital transfers recognised	51 549	42 258	98 536	2 504	49 204	82 113	(32 909)	-40%	98 536
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**–**	**388**	**–**	**367**	**233**	**134**	**57%**	**388**

4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M10 April

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Cash flows									
Net cash from (used) operating	68 849	27 912	78 459	(4 775)	89 661	65 383	(24 278)	-37%	184 485
Net cash from (used) investing	(51 374)	(42 258)	(98 924)	(3 186)	(50 254)	(82 437)	(32 183)	39%	(98 924)
Net cash from (used) financing	(14)	325	325	(1)	40	271	231	85%	325
Cash/cash equivalents at the month/year end	**18 194**	**(13 952)**	**(20 071)**	**22 015**	**40 551**	**(16 715)**	**(57 266)**	**343%**	**86 989**

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 = **R2 178 164.82**

Closing cash balance as per bank statement **= R1 416 433.60**

Pillar 2 - Reduction in non-core expenditure

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

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

Pillar 3 - Trade Payables

Trade creditors for the previous month amounts to **R274.9 million** which decreased to **R274.0 million** by **R880 360 thousand** 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 April amounts to **R366.5 million** and the total current assets is **R72.8 million**, which shows that municipality is not able to meet its obligations with its available cash resources.

Pillar 5 - Collection Rate

Municipality has incurred **43%** collection rates for the month of March 2025 which has decreased to **12%** in the month of April 2025.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 30 April 2025 are an average of **30%** or **R645 thousands**. The norm in terms MFMA Circular 71 is 7% – 10%.

Water

Total water losses as of 30 April 2025 are an average of **87%** or **R50.3 thousands** which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2024/25						
	Original Budget	Adjustement	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies							
Capital							
Municipal Infrastructure Grant	22 258 000.00	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	25 000 000.00	25 000 000.00	16 516 606.18	21 261 754.37	3 738 245.63	85%
Regional Bulk Infrastructure Grant	-	32 834 809.00	23 659 554.77	18 184 704.47	22 364 089.68	10 470 719.33	68%
FBDM (Capital)	-	2 000 000.00	2 185 000.00	1 900 000.00	2 185 000.00	- 185 000.00	109%
Sub-Total	**42 258 000.00**	**98 535 106.00**	**73 082 554.77**	**49 204 272.34**	**61 252 435.27**	**24 811 951.41**	**62%**

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 **R98.5 million**, from the total allocation the municipality received **R73.1 million** and **R49.2 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 - M10 April

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	12 916	14 608	14 608	1 135	11 278	12 173	(896)	-7%	14 608
Service charges	31 972	40 709	40 241	3 261	32 245	33 534	(1 289)	-4%	40 241
Investment revenue	357	–	44	–	22	37	(15)	-40%	44
Transfers and subsidies - Operational	76 049	72 942	73 390	84	71 189	61 158	10 031	0	73 390
Other own revenue	35 025	33 197	33 775	2 555	24 502	28 146	(3 644)	-13%	–
Total Revenue (excluding capital transfers and contributions)	**156 319**	**161 455**	**162 058**	**7 035**	**139 236**	**135 048**	**4 187**	**3%**	**162 058**
Employee costs	47 180	54 352	54 964	3 919	41 424	45 803	(4 380)	-10%	54 964
Remuneration of Councillors	5 257	5 587	5 365	438	4 403	4 471	(67)	-2%	5 365
Depreciation and amortisation	18 423	23 541	23 541	1 962	19 617	19 617	0	0%	23 541
Interest	1 958	1 887	1 415	–	146	1 180	(1 034)	-88%	1 415
Inventory consumed and bulk purchases	37 300	38 333	35 758	1 976	18 515	29 798	(11 284)	-38%	35 758
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	97 568	41 209	65 439	(3 184)	52 907	54 533	(1 626)	-3%	65 439
Total Expenditure	**207 686**	**164 908**	**186 482**	**5 111**	**137 012**	**155 402**	**(18 390)**	**-12%**	**186 482**
Surplus/(Deficit)	**(51 368)**	**(3 453)**	**(24 425)**	**1 924**	**2 224**	**(20 354)**	**22 577**	**-111%**	**(24 425)**
Transfers and subsidies - capital (monetary allocations)	##	42 258	98 535	–	73 083	82 113	(9 030)	-11%	98 535
Transfers and subsidies - capital (in-kind)	4 894	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**3 817**	**38 805**	**74 111**	**1 924**	**75 306**	**61 759**	**13 547**	**22%**	**74 111**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**3 817**	**38 805**	**74 111**	**1 924**	**75 306**	**61 759**	**13 547**	**22%**	**74 111**
Capital expenditure & funds sources									
Capital expenditure	**51 549**	**42 258**	**98 924**	**2 504**	**49 571**	**82 346**	**(32 775)**	**-40%**	**98 924**
Capital transfers recognised	51 549	42 258	98 536	2 504	49 204	82 113	(32 909)	-40%	98 536
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**–**	**388**	**–**	**367**	**233**	**134**	**57%**	**388**
Total sources of capital funds	**51 549**	**42 258**	**98 924**	**2 504**	**49 571**	**82 346**	**(32 775)**	**-40%**	**98 924**
Financial position									
Total current assets	47 495	158 919	144 761		72 826				144 761
Total non current assets	480 911	395 757	435 556		509 925				435 556
Total current liabilities	309 212	383 573	373 845		366 452				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**		**203 470**				**193 330**
Cash flows									
Net cash from (used) operating	68 849	27 912	78 459	(4 775)	89 661	65 383	(24 278)	-37%	184 485
Net cash from (used) investing	(51 374)	(42 258)	(98 924)	(2 504)	(49 571)	(82 437)	(32 866)	40%	(98 924)
Net cash from (used) financing	(14)	325	325	(1)	40	271	231	85%	325
Cash/cash equivalents at the month/year end	**18 194**	**(13 952)**	**(20 071)**	**22 697**	**41 233**	**(16 715)**	**(57 948)**	**347%**	**86 989**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	6 032	5 697	5 579	5 308	5 197	5 535	29 188	409 178	471 713
Creditors Age Analysis									
Total Creditors	11 988	13 542	13 810	13 855	13 620	56 882	55 991	94 329	274 018

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) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**96 186**	**91 756**	**93 011**	**1 820**	**86 876**	**77 509**	9 367	12%	**93 011**
Executive and council		65 798	66 243	66 691	–	66 243	55 576	10 667	19%	66 691
Finance and administration		30 388	25 513	26 320	1 820	20 633	21 934	(1 300)	-6%	26 320
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**1 982**	**2 206**	**2 329**	**14**	**1 595**	**1 941**	(346)	-18%	**2 329**
Community and social services		1 290	1 321	1 299	–	1 220	1 083	138	13%	1 299
Sport and recreation		43	–	146	–	3	122	(119)	-98%	146
Public safety		649	884	884	14	372	737	(365)	-50%	884
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**176**	**450**	**450**	**–**	**–**	**375**	(375)	-100%	**450**
Planning and development		–	–	–	–	–	–	–		–
Road transport		176	450	450	–	–	375	(375)	-100%	450
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**113 159**	**109 302**	**164 803**	**5 201**	**123 847**	**137 336**	**(13 489)**	-10%	**164 803**
Energy sources		19 481	21 682	21 682	1 733	16 213	18 068	(1 855)	-10%	21 682
Water management		48 508	35 805	88 615	1 048	58 948	73 845	(14 898)	-20%	88 615
Waste water management		34 601	40 008	42 700	1 415	38 835	35 583	3 252	9%	42 700
Waste management		10 569	11 807	11 807	1 005	9 852	9 839	13	0%	11 807
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**211 503**	**203 713**	**260 593**	**7 035**	**212 318**	**217 161**	**(4 843)**	**-2%**	**260 593**
Expenditure - Functional										
Governance and administration		**62 676**	**65 048**	**76 217**	**3 452**	**59 748**	**63 514**	(3 767)	-6%	**76 324**
Executive and council		13 681	13 862	16 537	1 273	11 150	13 781	(2 631)	-19%	16 719
Finance and administration		48 995	51 185	59 680	2 180	48 598	49 734	(1 136)	-2%	59 605
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**13 046**	**14 527**	**14 957**	**962**	**10 333**	**12 464**	(2 131)	-17%	**15 197**
Community and social services		2 427	2 958	2 971	177	1 929	2 476	(546)	-22%	2 971
Sport and recreation		2 898	4 845	5 253	229	2 644	4 377	(1 733)	-40%	5 270
Public safety		3 459	3 463	3 463	289	3 024	2 886	138	5%	3 686
Housing		4 263	3 261	3 271	266	2 736	2 726	10	0%	3 271
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**9 889**	**8 322**	**9 077**	**556**	**6 643**	**7 564**	(921)	-12%	**9 077**
Planning and development		5 539	5 951	6 404	414	4 736	5 337	(601)	-11%	6 404
Road transport		4 351	2 371	2 673	142	1 907	2 228	(321)	-14%	2 673
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**122 074**	**77 011**	**86 231**	**140**	**58 090**	**71 859**	**(13 769)**	-19%	**85 884**
Energy sources		55 978	39 251	39 912	804	26 219	33 260	(7 041)	-21%	39 604
Water management		37 168	18 282	21 466	(51)	14 259	17 888	(3 629)	-20%	21 448
Waste water management		19 276	15 818	18 634	(222)	15 155	15 529	(373)	-2%	18 632
Waste management		9 652	3 660	6 218	(390)	2 456	5 182	(2 726)	-53%	6 200
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**207 686**	**164 908**	**186 482**	**5 111**	**134 813**	**155 402**	**(20 589)**	**-13%**	**186 482**
Surplus/ (Deficit) for the year		**3 817**	**38 805**	**74 111**	**1 924**	**77 505**	**61 759**	**15 746**	**0.2549591**	**74 111**

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) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Executive & Council		65 798	66 243	66 691	–	66 243	55 576	10 667	19.2%	66 691
Vote 02 - Office Of The Municipal Manager		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		175	–	–	12	65	–	65	#DIV/0!	–
Vote 04 - Financial Services		30 213	25 513	26 320	1 808	20 569	21 934	(1 365)	-6.2%	26 320
Vote 05 - Municipal Infrastructure		113 335	109 752	153 446	5 201	116 997	127 872	(10 874)	-8.5%	153 446
Vote 06 - Community Services		–	2 206	14 136	–	7 524	11 780	(4 257)	-36.1%	14 136
Vote 07 - Public Safety & Transport		1 982	–	–	14	921	–	921	#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**	**260 593**	**7 035**	**212 318**	**217 161**	**(4 843)**	**-2.2%**	**260 593**
Expenditure by Vote	1									
Vote 01 - Executive & Council		12 761	11 703	13 792	1 191	10 424	11 493	(1 069)	-9.3%	13 792
Vote 02 - Office Of The Municipal Manager		920	2 159	2 745	82	726	2 288	(1 562)	-68.3%	2 745
Vote 03 - Corporate Services		15 141	17 241	18 215	1 439	14 261	15 179	(918)	-6.1%	18 215
Vote 04 - Financial Services		33 854	33 945	41 466	741	34 337	34 555	(217)	-0.6%	41 466
Vote 05 - Municipal Infrastructure		129 300	82 382	90 906	399	63 666	75 755	(12 089)	-16.0%	90 906
Vote 06 - Community Services		–	10 679	13 094	756	8 382	10 912	(2 530)	-23.2%	13 094
Vote 07 - Public Safety & Transport		8 784	587	0	–	5	0	5	7748.9%	0
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–		–
Vote 09 - Planning & Development		6 926	6 213	6 265	503	5 212	5 221	(9)	-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**	**5 111**	**137 012**	**155 402**	**(18 390)**	**-11.8%**	**186 482**
Surplus/ (Deficit) for the year	2	**3 817**	**38 805**	**74 111**	**1 924**	**75 306**	**61 759**	**13 547**	**21.9%**	**74 111**

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 **83.33%** as at end of April 2025.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to **R11.7 million** and has been adjusted to **R13.8 million**. For the month of April 2025, **R1.2 million** has been spent and the year to date variance amounts to **R1.1 million** which reflected negative variance of **9.3%** when compared to the projected budget that amounts to **R10.4 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 April 2025, **R82 thousands** has been spent and the actual year to date amounts to **R726 thousand**. Due to unfilled vacant posts in the Municipal Manager office, the municipality has spent **68.3%** less than the projected budget that amounts to **R2.3 million** for the month ending April 2025.

Vote 3 – Corporate Services

Corporate Services original budget amounts to **R17.2 million** which it has been adjusted to **R17.5 million** and virement was made which increased the budget to **R18.2 million**. For the reporting month of April 2025, **R1.4 million** has been spent and the actual year to date amounts to **R14.3 million** which shows that Corporate Services has spent **6.1%** less than the projected budget that amounts to **R15.1 million.**

Vote 4 – Finance Department

Finance Department original budget amounts to **R33.9 million** which has been adjusted to **R41.3 million** and due to virement that was made budget increased to **R41.5 million**. For the month of April 2025, **R741 thousands** has been spent and the actual year to date amounts to **R34.3 million** which shows that Finance Department has spent **0.06%** less than the projected budget that amounts to **R34.6 million.**

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to **R82.4 million** which has been adjusted to **R93.1million** due to virement that was made it has decreased budget to **R90.9 million,** for the month of April 2025 **R399 thousand** has been spent and the actual year to date amounts to **R63.3 million** which shows that the municipality has spent **16%** less than the projected budget that amounts to **R75.8 million**.

Vote 6-Community Services

Community Services original budget amount to **R10.7 million** which has been adjusted to **R13.1 million**. For the reporting month of April 2025, municipality has spent **R756 thousands** and the year-to-date actual amounts to **R8.4 million** which shows that the municipality has spent **23%** less than the projected budget that amounts to **R10.9 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 **R503 thousand** has been spent and the actual year to date amounts to **R5.2 million** which shows that municipality has spent **0.2%** less than the projected budget that amounts to **R5.2 million**.

5.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		14 600	18 637	18 637	1 594	14 936	15 531	(595)	-4%	18 637
Service charges - Water		3 264	3 663	5 196	355	4 114	4 330	(216)	-5%	5 196
Service charges - Waste Water Management		8 059	11 363	9 363	753	7 574	7 803	(229)	-3%	9 363
Service charges - Waste management		6 050	7 045	7 045	559	5 622	5 871	(249)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	1 171	104	878	976	(98)	-10%	1 171
Agency services		–	–	–	–	–	–	–		–
Interest							–	–		
Interest earned from Receivables		19 311	24 389	24 389	1 831	17 388	20 324	(2 936)	-14%	24 389
Interest from Current and Non Current Assets		357	–	44	–	22	37	(15)	-40%	44
Dividends							–	–		
Rent on Land		9	2	36	–	21	30	(9)	-29%	36
Rental from Fixed Assets		6	3	149	–	10	124	(114)	-92%	149
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		8 405	298	298	14	372	248	124	50%	298
Non-Exchange Revenue							–	–		
Property rates		12 916	14 608	14 608	1 135	11 278	12 173	(896)	-7%	14 608
Surcharges and Taxes							–	–		
Fines, penalties and forfeits		395	586	586	–	–	489	(489)	-100%	586
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		76 049	72 942	73 390	84	71 189	61 158	10 031	16%	73 390
Interest		5 986	7 146	7 146	607	5 832	5 955	(123)	-2%	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**	**7 035**	**139 236**	**135 048**	**4 187**	**3%**	**162 058**
Expenditure By Type										
Employee related costs		47 180	54 352	54 964	3 919	41 424	45 803	(4 380)	-10%	54 964
Remuneration of councillors		5 257	5 587	5 365	438	4 403	4 471	(67)	-2%	5 365
Bulk purchases - electricity		26 694	25 000	22 740	1 446	12 908	18 950	(6 042)	-32%	22 740
Inventory consumed		10 606	13 333	13 018	530	5 607	10 848	(5 241)	-48%	13 018
Debt impairment		–	17 056	31 865	(5 107)	26 554	26 554	–		31 865
Depreciation and amortisation		18 423	23 541	23 541	1 962	19 617	19 617	0	0%	23 541
Interest		1 958	1 887	1 415	–	146	1 180	(1 034)	-88%	1 415
Contracted services		11 680	7 750	12 352	736	8 880	10 293	(1 413)	-14%	12 352
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		63 729	–	–	–	–	–	–		–
Operational costs		19 054	15 824	20 644	1 187	17 473	17 203	270	2%	20 644
Losses on Disposal of Assets		3 105	–	–	–	–	–	–		–
Other Losses		–	579	579	–	–	482	(482)	-100%	579
Total Expenditure		**207 686**	**164 908**	**186 482**	**5 111**	**137 012**	**155 402**	**(18 390)**	**-12%**	**186 482**
Surplus/(Deficit)		**(51 368)**	**(3 453)**	**(24 425)**	**1 924**	**2 224**	**(20 354)**	**22 577**	**(0)**	**(24 425)**
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	98 535	–	73 083	82 113	(9 030)	**-11%**	98 535
Transfers and subsidies - capital (in-kind)		4 894	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**3 817**	**38 805**	**74 111**	**1 924**	**75 306**	**61 759**	**13 547**	**0**	**74 111**
Income Tax								–		
Surplus/(Deficit) after income tax		**3 817**	**38 805**	**74 111**	**1 924**	**75 306**	**61 759**	**13 547**	**0**	**74 111**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**3 817**	**38 805**	**74 111**	**1 924**	**75 306**	**61 759**	13 547	0	**74 111**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**3 817**	**38 805**	**74 111**	**1 924**	**75 306**	**61 759**	**13 547**	**0**	**74 111**

Operating Revenue

The summary of the Total operating revenue reflected in the above table has been extracted from C4 table of the C Schedule attached. During the month of April 2025, the municipality has generated total operating revenue that amounts to **R7.0 million** of which **R84 thousands** from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to **R68 million** and the year-to-date budget amounts to **R73.9 million** which reflects a negative variance amounts to **R5.8 million** excluding operational grants, which shows that the municipality has under billed in April 2025.

Detailed explanation on revenue by source items

Property Rates

The municipality has billed revenue of **R1.1 million** in April 2025. However, the actual year-to-date revenue amounts to **R11.3 million** which is **7%** lower than the budgeted revenue of **R12.2 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 **R1.6 million** from Sales of Electricity. However, the year-to-date revenue amounts to **R14.9 million**, which reflected a negative variance of **4%** when compared to year-to-date budget that amounts to **R15.5 million** for the period under review. The variance in Electricity Revenue is immaterial.

Service charges – water.

The municipality billed revenue of **R355 thousands** from Water Services, meanwhile the year-to-date actual amounts to **R4.1 million** which is **4%** less than the year-to-date budget of **R4.3 million** for the period under review. Municipality has fixed its water pipes; majority of section has access to water services.

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Service charges – sanitation.

In the month under review, the municipality has generated a revenue of **R753 thousand**. The year-to-date actual amounts to **R7.6 million**, which is 3% less than the year-to-date budget of **R7.8 million** for the month. The variance is immaterial.

Service charges – refuse.

The municipality generated **R559 thousands** and actual year to date amounts to **R5.6 million** which is **4%** less than year to date budget that amounts to **R5.9 million** during the period under review. The variance is immaterial.

Sales of Good and Rendering of Services

The municipality has generated **R104 thousands** from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to **R878 thousand** which resulted the variance of negative **10%** when compared to year-to-date budget amounting to **R976 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 thousand** which resulted the variance of **92%** when compared to year-to-date budget of **R124 thousands**.

Interest earned – from receivables.

The municipality has generated revenue amounting to **R1.8 million**, with the actual year-to-date revenue amounting to **R17.4 million**, which is **14%** less than the year-to-date budget of **R20.3 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 thousand** which is **100%** less than the year-to-date budget that amounts to **R489 thousands** for April 2025.

Transfers recognised – operational.

As per DoRa payment schedule, Municipality has received **R71.7 thousand** from FBDM and **R12.3 thousand** from LGSETA.

Other revenue

The municipality received **R13.6 thousand** from other revenue for this month, the year-to-date actual amounts to **R372 thousand** which is **50%** more than the projected revenue that amounts to **R248 thousand** 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 April the municipality incurred a total operating expenditure of **R5.1 million** and the current year-to-date actual shows that the municipality has spent **R137.1 million** to date, which is **12%** less than the projected budget of **R155.4 million**.

Employee related costs.

The municipality incurred **R 3.9 million** on employee related costs and actual year to date amounts to **R41.4 million** which reflects a negative variance of **10%** that show that the municipality has spent less than the year-to-date budget which amounts to **R45.8 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 thousand** and the year-to-date actual amounts to **R4.4 million** which reflects a negative variance of **2%** when compared to year-to-date budget that amounts to **R4.5 million**. The variance in Remuneration of Councillors is immaterial.

Debt impairment

The municipality incurred **-R5.2 million** on debt impairment, this is due to reversal journals that were made to accommodate the adjusted budget. The actual year to date amounts to **R26.5 million** which reflects **0%** variance when compared to actual year to date budget that amounts **R26.5 million**, it shows that both year to date actual and year to date budget are inline. This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 2023/24 audited financial statements.

Depreciation

The municipality incurred **R1.9 million** which is regarded as non-cash item and actual year to date amounts to **R19.6 million** which reflects **0%** variance when compared to actual year to date budget that amounts to **R19.6 million**. Journals are being processed based on budgeted depreciation amount as per 2023/24 Annual Financial Statement.

Bulk purchases

The municipality spent **R1.4 million** on bulk purchases which is not a payment to Eskom for the reporting month and the actual year to date amounts to **R12.9 million** and reflected a negative variance amounting to **R6. million** that is **32%** less than projected budget that amounts to **R18.9 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 relates 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 **R530 thousand** on inventory consumed and the year-to-date expenditure amounts to **R5.6 million**. This reflects a variance of **48%** less than the projected budget of **R10.8 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 **R736 thousand** and the year-to-date actual amounts to **R8.9 million** which reflects negative variance of **14%** when compared to the actual year to date budget that amounts to **R10.3 million**. This variance caused by the municipality's inability to service its creditors regularly due to cash constrains.

Operational cost

This item has incurred expenditure amounting to **R1.2 million** and the actual year to dates amounts to **R17.5 million** which reflected positive **2%** variance when compared to the year-to-date budget that amounts to **R17.2 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 - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	–		–
Vote 02 - Office Of The Municipal Manager		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		–	–	368	–	367	221	146	66%	368
03.2 - Corporate Admin		–	–	368	–	367	221	146	66%	368
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Municipal Infrastructure		–	–	–	–	–	–	–		–
05.6 - Electricity		–	–	–	–	–	–	–		–
Vote 06 - Community Services		–	–	20	–	–	12	(12)	-100%	20
06.2 - Cemetary		–	–	–	–	–	–	–		–
06.3 - Library		–	–	20	–	–	12	(12)	-100%	20
06.5 - Parks And Recreation		–	–	–	–	–	–	–		–
Vote 07 - Public Safety & Transport		–	–	–	–	–	–	–		–
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–		–
Vote 09 - Planning & Development		–	–	–	–	–	–	–		–
Vote 10 - Hunan Settlements		–	–	–	–	–	–	–		–
Vote 11 - Idp, Pms Department		–	–	–	–	–	–	–		–
Vote 12 - Spatial Development, Planning & Traditional Af		–	–	–	–	–	–	–		–
Vote 13 - Electricity Department		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total multi-year capital expenditure		–	–	388	–	367	233	134	57%	388
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	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	98 536	2 504	49 204	82 113	(32 909)	-40%	98 536
05.4 - Sanitation		17 067	20 000	25 000	1 893	16 517	20 833	(4 317)	-21%	25 000
05.5 - Water		34 482	22 258	73 536	611	32 688	61 280	(28 592)	-47%	73 536
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 - Hunan Settlements		–	–	–	–	–	–	–		–
Vote 11 - Idp, Pms Department		–	–	–	–	–	–	–		–
Vote 12 - Spatial Development, Planning & Traditional Af		–	–	–	–	–	–	–		–
Vote 13 - Electricity Department		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total single-year capital expenditure		51 549	42 258	98 536	2 504	49 204	82 113	(32 909)	-40%	98 536
Total Capital Expenditure		51 549	42 258	98 924	2 504	49 571	82 346	(32 775)	-40%	98 924

For the reporting month the municipality has spent **R2.5 million** on capital assets, and the year-to-date actual amounts to **R49.6 million** which is still **40%** less than the projected actual budget that amounts to **R82.3 million.**

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		1 104	63 861	21 044	8 118	21 044
Trade and other receivables from exchange transactions		(20 998)	32 176	64 926	(13 000)	64 926
Receivables from non-exchange transactions		1 878	16 277	16 078	13 697	16 078
Current portion of non-current receivables						
Inventory		121	(994)	(994)	(82)	(994)
VAT		67 344	49 413	45 569	66 054	45 569
Other current assets		(1 953)	(1 814)	(1 862)	(1 961)	(1 862)
Total current assets		**47 495**	**158 919**	**144 761**	**72 826**	**144 761**
Non current assets						
Investments						
Investment property		24 867	23 831	23 831	24 867	23 831
Property, plant and equipment		455 660	371 544	411 347	484 674	411 347
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						
Total non current assets		**480 911**	**395 757**	**435 556**	**509 925**	**435 556**
TOTAL ASSETS		**528 406**	**554 676**	**580 317**	**582 751**	**580 317**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	0	0	–	0
Consumer deposits		1 330	1 309	1 309	1 369	1 309
Trade and other payables from exchange transactions		273 155	347 263	325 709	249 682	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	28 378	28 007
Other current liabilities		–	–	–	–	–
Total current liabilities		**309 212**	**383 573**	**373 845**	**366 452**	**373 845**
Non current liabilities						
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		–	–	–	–	–
Total non current liabilities		**7 640**	**8 079**	**8 143**	**7 640**	**8 143**
TOTAL LIABILITIES		**316 852**	**391 651**	**381 987**	**374 092**	**381 987**
NET ASSETS	2	**211 554**	**163 025**	**198 330**	**208 659**	**198 330**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		210 698	163 025	193 330	203 470	193 330
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**210 698**	**163 025**	**193 330**	**203 470**	**193 330**

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 April 2025, the municipality recorded total assets of **R582.8 million** which includes **R72.8 million** and **R509.9 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 April 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of **R697 thousand**, 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 30 April 2025, the municipality recorded **R484.7 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 **R484.7 million** which is more than the projected amount of **R411.3 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 April 2025. As at the end April 2025, the municipality recorded total liabilities of **R374.1 million** which is **R366.5 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 **(72 826/366 452**). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its shorts term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position to pay off debts when they become due.

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

5.7 Table C7: Monthly Budget Statement – Cash Flow

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		6 993	7 742	7 742	253	4 546	6 452	(1 906)	-30%	7 742
Service charges		45 907	21 576	21 328	1 540	16 763	17 773	(1 010)	-6%	21 328
Other revenue		2 379	7 128	7 526	1 559	14 433	6 272	8 162	130%	2 836
Transfers and Subsidies - Operational		65 921	72 942	73 390	84	71 189	61 158	10 031	16%	73 390
Transfers and Subsidies - Capital		53 439	42 258	98 535	–	73 083	82 113	(9 030)	-11%	98 535
Interest		357	–	437	45	341	364	(23)	-6%	437
Dividends								–		
Payments										
Suppliers and employees		(106 149)	(121 846)	(129 083)	(8 256)	(90 695)	(107 569)	(16 874)	16%	(18 367)
Interest		–	(1 887)	(1 415)	–	–	(1 180)	(1 180)	100%	(1 415)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**68 849**	**27 912**	**78 459**	**(4 775)**	**89 661**	**65 383**	**(24 278)**	**-37%**	**184 485**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		175	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(51 549)	(42 258)	(98 924)	(2 504)	(49 571)	(82 437)	(32 866)	40%	(98 924)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(51 374)**	**(42 258)**	**(98 924)**	**(2 504)**	**(49 571)**	**(82 437)**	**(32 866)**	**40%**	**(98 924)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(14)	5	5	(1)	40	5	35	780%	5
Payments										
Repayment of borrowing		–	319	319	–	–	266	266	100%	319
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(14)**	**325**	**325**	**(1)**	**40**	**271**	**231**	**85%**	**325**
NET INCREASE/ (DECREASE) IN CASH HELD		**17 461**	**(14 021)**	**(20 141)**	**(7 280)**	**40 129**	**(16 784)**			**85 885**
Cash/cash equivalents at beginning:		734	69	69	29 978	1 104	69			1 104
Cash/cash equivalents at month/year end:		18 194	(13 952)	(20 071)	22 697	41 233	(16 715)			86 989

Table C7 presents details pertaining to cash flow performance. As at end of April 2025, the net cash inflow from operating activities amounts to **-R4.8 million**, whilst the net cash outflow from investing activities amounts to **-R2.5 million** that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts **-R1 thousand**. The cash and cash equivalent held for April 2025 amounts to **R22.7 million** and the net effect of the above cash flows is cash outflow movement of **-R7.3 million**.

Part 2: Supporting Documentation

6. Debtors Analysis

The outstanding debtors as of 31 March 2025 amounts to **R466.7million** which shows increase of **R5.1 million** in debtors' book when compared to April 2025 outstanding debtors which amounted to **R471.7 million**. The largest outstanding amount owed to the municipality is coming from households; this category owes **R432.3 million**, which incurs interest each month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. For the reporting month, the average collection rate has decreased to **12%** when compared to average collection rate which amounts to **43%** 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 - M10 April

Description	NT Code	Budget Year 2024/25											
R thousands		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
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	381	416	432	382	386	711	2 069	69 663	74 438	73 210		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	535	338	253	262	179	226	702	27 041	29 536	28 410		
Receivables from Non-exchange Transactions - Property Rates	1400	1 054	891	899	787	778	774	4 378	53 793	63 355	60 511		
Receivables from Exchange Transactions - Waste Water Management	1500	870	856	848	847	852	850	4 840	65 230	75 194	72 620		
Receivables from Exchange Transactions - Waste Management	1600	641	612	606	602	603	600	3 406	45 028	52 096	50 237		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	2 472	2 449	2 471	2 383	2 354	2 328	13 557	144 643	172 658	165 265		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	79	134	70	46	46	46	235	3 780	4 435	4 152		
Total By Income Source	**2000**	**6 032**	**5 697**	**5 579**	**5 308**	**5 197**	**5 535**	**29 188**	**409 178**	**471 713**	**454 406**	**–**	**–**
March 2024/25 Total		**5 895**	**5 707**	**5 426**	**5 251**	**5 562**	**5 165**	**28 676**	**404 980**	466 662	**449 634**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	313	379	305	327	276	278	1 156	6 502	9 537	8 540		
Commercial	2300	744	406	340	284	276	304	1 518	23 463	27 335	25 845		
Households	2400	4 916	4 792	4 875	4 663	4 611	4 920	26 320	377 155	432 252	417 668		
Other	2500	58	120	57	34	34	33	194	2 058	2 589	2 353		
Total By Customer Group	**2600**	**6 032**	**5 697**	**5 579**	**5 308**	**5 197**	**5 535**	**29 188**	**409 178**	**471 713**	**454 406**	**–**	**–**

6.1 Top 100 Debtors: Commercial

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BA
1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	-	9 748 027.94	9 748 027.94
5002097	DWT DAILY WHEEL AND TYRES (PTY) LTD	-	-	-	-	-	-	-	-	-	3 352 927.94	3 352 927.94
1015015	S SANRAL	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	2 856 163.62	3 013 263.84
1015018	LM ERASMUS BOEDERY GRASBULT	6 755.17	6 748.46	6 741.74	6 735.03	6 728.32	6 721.60	6 714.89	6 708.17	6 701.46	893 660.63	954 215.47
1011982	WARRENTON SUPER CHICKEN PTY LTD	13 658.93	13 474.72	17 251.68	13 178.87	13 030.93	12 946.32	12 798.39	12 614.19	16 391.14	520 067.33	645 412.50
1002657	A TERWIN	8 736.21	8 687.50	8 638.79	8 590.07	8 541.36	8 492.64	8 443.92	8 395.21	8 346.48	520 185.18	597 057.36
1200206	GM WESI	-	-	-	-	-	-	-	-	-	510 272.84	510 272.84
1015849	CM AVENANT	5 230.39	5 060.55	4 890.73	4 491.33	4 334.37	4 315.20	4 158.26	4 001.32	3 844.37	455 073.93	495 400.45
1016074	THABAZIBU F TRADING	6 070.84	6 462.75	6 936.18	7 384.05	7 518.58	9 633.56	3 970.94	7 551.18	10 616.39	388 362.80	454 507.27
1002463	A SPOORNET	1 730.54	1 730.54	1 730.54	1 730.54	1 730.54	1 730.54	1 730.54	1 730.54	1 730.54	428 382.52	443 957.38
1012890	LI KGWAPI	7 515.73	7 426.18	7 384.54	7 396.02	7 407.50	7 418.98	7 423.23	7 434.71	7 446.19	316 264.15	383 117.23
1012914	CENTENNIAL TRADING CO 114 PTY LTD	4 573.55	4 549.97	4 526.40	4 502.82	4 479.25	4 455.66	4 432.08	4 408.49	4 421.86	311 275.22	351 625.30
1011755	TRANSKA RESORT	1 571.57	1 571.57	1 571.57	1 571.57	1 571.57	1 571.57	1 571.57	1 571.57	1 571.57	294 729.34	308 873.47
1007879	GD LANDRY	3 265.73	3 250.10	3 234.47	3 218.84	3 203.23	3 187.60	3 171.95	3 156.33	3 140.70	272 533.31	301 362.26
5002102	BLACK GINGER 489 PTY LTD	-	-	-	-	-	-	-	-	-	297 318.98	297 318.98
1002107	HM AVENANT	3 906.39	3 888.14	3 869.87	2 952.12	2 943.24	2 934.37	2 925.50	2 916.62	2 907.75	262 267.29	291 511.29
1014983	ED COETZEE	3 025.29	3 010.71	2 996.13	2 981.56	2 966.98	2 952.41	2 937.83	2 923.26	2 908.68	237 127.68	263 830.53
1000868	KJ HAARHOFF	4 099.53	4 075.72	4 051.92	4 028.11	4 004.31	3 980.50	3 956.70	3 932.89	3 909.09	219 226.09	255 264.86
1002315	SPAR WARRENTON	253 236.99	-	-	-	-	-	-	-	-	-	253 236.99
1006345	THUSANANG MARK	2 533.21	2 521.75	2 510.28	2 498.81	2 487.35	2 475.88	2 464.42	2 452.96	2 441.50	224 234.39	246 620.55
1006273	NJ MOCHANE	3 167.30	3 150.06	3 132.80	3 115.57	3 098.32	3 081.08	3 063.81	3 046.57	3 029.32	206 517.24	234 402.07
1006338	SS & VK KOTE	2 398.87	2 387.87	2 376.87	2 365.86	2 354.87	2 343.87	2 332.86	2 321.86	2 310.86	206 160.53	227 354.32
1006603	E MARAKARELO	2 747.85	2 734.08	2 720.30	2 706.53	2 692.75	2 678.97	2 665.19	2 651.42	2 637.64	202 425.81	226 660.54
1000192	JF DE BEER	3 446.15	3 425.79	3 405.43	3 385.07	3 364.71	3 344.35	3 323.99	3 303.63	3 283.27	180 315.64	210 598.03
1001953	J ABRAHIM	3 369.87	3 310.60	3 251.31	3 192.04	3 132.76	3 113.70	3 054.43	2 995.14	2 935.87	181 977.02	210 332.74
1005712	SEEKOEI (LETAMO TAVERN)	2 349.49	2 338.64	2 327.78	2 316.92	2 306.06	2 295.22	2 284.37	2 273.51	2 262.66	188 108.07	208 862.72
1006090	BURNE-A-TOWEL PTY LTD	2 163.87	2 154.21	2 144.55	2 134.88	2 125.21	2 115.55	2 105.89	2 096.23	2 086.57	188 671.09	207 798.05
1002433	JC HUMAN	2 669.38	2 654.90	2 640.43	2 625.96	2 611.49	2 597.02	2 582.54	2 568.07	2 553.60	174 187.44	197 690.83
1006441	TMS PADISHO	2 004.42	1 995.28	1 986.12	1 976.97	1 967.82	1 958.67	1 949.51	1 940.36	1 931.22	171 867.06	189 577.43
1005496	R RETSWELELE FUNERALS	2 891.96	2 876.05	2 860.13	2 844.22	2 828.31	2 812.38	2 796.46	2 780.53	2 764.62	161 360.31	186 814.97
1006085	4720103177 TRANSNET FREIGHT RAIL	69 705.10	73 475.42	39 652.49	-	-	-	-	-	-	-	182 833.01
1003418	KOMARIN KAFEE (OLIPHANT GG0)	2 401.94	2 388.75	2 375.57	2 387.75	2 374.56	2 361.37	2 348.19	2 335.00	2 321.81	157 083.17	178 378.11
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	3 343.59	3 322.41	3 301.23	3 280.05	3 258.88	3 237.70	3 216.52	3 195.34	3 174.16	144 834.25	174 164.13
1011696	M MANAGER	560.53	560.53	560.53	560.53	560.53	560.53	560.53	560.53	560.53	164 174.56	169 219.33
1002071	A WELDECHERKOS(DANIELS)	2 416.83	2 314.78	2 152.33	2 107.89	2 187.95	31 409.42	1 102.88	1 098.74	1 094.60	121 689.04	167 574.46
1002953	B EN M STOOR	2 179.01	2 168.15	2 157.30	2 146.45	2 135.58	2 124.74	2 113.88	2 103.03	2 092.18	148 032.20	167 252.52
1009234	AP MATSHA	1 706.01	1 698.14	1 690.25	1 682.38	1 674.50	1 666.62	1 658.73	1 650.85	1 642.98	147 670.09	162 740.55
1002438	JC HUMAN	170.14	170.14	170.14	-	-	-	-	-	-	157 487.29	157 997.71
1003420	O OLIPHANT (MADISO SENTRA)	1 941.95	1 931.10	1 920.25	1 920.25	1 908.16	2 030.30	1 913.87	1 889.30	1 864.74	134 241.80	151 561.72
1009433	MW SEEKOEI	1 489.26	1 483.12	1 476.97	1 470.82	1 464.68	1 458.54	1 452.39	1 446.25	1 440.11	135 717.12	148 899.26
1002314	PAV BURGER	5 066.20	5 059.96	5 089.26	5 124.31	5 082.67	5 041.02	5 037.63	5 100.05	5 058.40	99 879.09	145 538.59
1200221	WARRENTON SLAGHUIS	-	-	-	-	-	-	-	-	-	129 429.01	129 429.01
1006327	J CINDI	3 035.13	3 006.46	2 977.80	2 949.15	2 920.49	2 899.32	2 870.66	2 841.98	2 813.33	98 552.00	124 866.32
1004131	CE COETZEE	1 339.66	1 333.41	1 327.16	1 320.92	1 314.67	1 308.42	1 302.18	1 295.93	1 289.68	109 505.51	121 337.54
1001892	PAV BURGER	2 945.41	2 927.67	2 943.07	2 576.71	2 555.88	2 535.06	2 514.24	2 493.42	2 472.59	97 331.44	121 295.49
1011977	BLACK GINGER 489 PTY LTD	10 666.92	11 508.11	11 404.00	11 299.89	11 195.78	11 091.67	10 987.56	10 883.44	10 779.33	21 127.40	120 944.10
1003152	PJ MALAN	1 220.65	1 215.56	1 210.47	1 142.22	1 137.13	1 132.04	1 126.95	1 121.86	1 116.77	109 713.74	120 137.39
1007135	TF DLAMINI (PROK)	1 256.13	1 250.00	1 243.85	1 237.70	1 231.56	1 225.42	1 219.27	1 213.13	1 206.99	108 423.74	119 507.79

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BA
1009073	M LESABE	1 646.10	1 637.31	1 628.52	1 619.73	1 610.93	1 602.14	1 593.35	1 584.56	1 575.77	104 890.25	119 388.66
1001897	BS KGOSIJANG	1 396.38	1 389.66	1 382.95	1 376.23	1 369.52	1 362.81	1 356.09	1 349.38	1 342.67	106 717.59	119 043.28
1012635	N LE ROUX	1 104.45	1 100.31	1 096.17	1 092.03	1 087.88	1 083.74	1 079.61	1 075.47	1 071.33	108 200.90	117 991.89
1007092	NS DIKGETSI	1 918.16	1 907.16	1 896.16	1 885.17	1 874.16	1 863.15	1 852.16	1 841.15	1 830.15	100 623.19	117 490.61
1012847	M BARGICHO	1 997.37	1 985.60	1 973.82	1 962.05	1 950.28	1 938.50	1 926.73	1 914.95	1 903.19	99 030.54	116 583.03
1006334	DP MANOPOLE	1 515.06	1 506.96	1 498.86	1 490.77	1 482.67	1 474.57	1 466.47	1 458.37	1 450.28	101 007.22	114 351.23
1001950	AH EBRAHIM	3 408.90	3 382.77	3 356.65	3 330.53	3 304.42	3 278.30	3 252.18	3 226.06	3 199.94	82 605.40	112 345.15
1003187	VILJOEN	1 519.77	1 511.44	1 503.11	1 494.78	1 486.45	1 478.13	1 469.80	1 461.47	1 453.14	94 704.75	108 082.84
1002218	MJ MAIJANE& H/A KGATELOPELE	1 301.58	1 295.11	1 288.63	1 282.15	1 275.67	1 269.19	1 262.72	1 256.24	1 249.76	95 984.35	107 465.40
1009392	SON JOHN'S REVELATION CHURCH OF SA	1 581.12	1 572.21	1 564.20	1 556.21	1 548.22	1 540.23	1 532.22	1 524.23	1 516.23	92 822.33	106 757.20
1006863	R SPAGEN	941.92	938.45	934.97	931.50	928.03	924.56	921.08	917.61	914.14	97 739.47	106 091.73
1006078	ILIFU TRADING 240C C	751.61	748.94	746.27	743.60	740.93	738.26	735.58	732.91	730.24	97 936.69	104 605.03
1008300	M (INDIER SHOP) ABDUL	1 207.76	1 201.62	1 198.14	905.58	902.11	898.64	895.16	891.69	888.22	90 923.26	99 912.18
1002167	V VAN DEN BERG	1 855.51	1 844.66	1 833.81	1 822.96	1 812.11	1 801.25	1 790.40	1 779.53	1 768.68	83 448.85	99 757.76
1015126	NEOTEL(4800224455)	4 348.94	4 848.53	4 070.09	6 205.34	4 231.61	4 483.54	4 095.21	3 351.64	3 881.21	59 356.19	98 872.30
1003696	TRANSNET LTD	1 017.87	1 013.38	1 008.88	1 004.39	999.88	995.38	990.89	986.39	981.90	89 158.89	98 157.85
1006862	UNCLE SAM'S STORE (PROK)	842.06	839.39	836.72	834.05	831.38	828.71	826.04	823.37	820.70	90 331.61	97 814.03
1003504	TRANSNET LTD	1 027.55	1 022.94	1 018.32	1 013.71	1 009.10	1 004.48	999.87	995.26	990.65	86 579.95	95 661.83
1008299	S AHMED	1 196.43	1 190.28	1 184.13	1 177.99	1 171.85	1 165.71	1 159.56	1 153.42	1 147.28	84 219.36	94 766.01
1004591	TRANSNET LTD	1 000.79	996.30	991.80	987.30	982.80	978.30	973.81	969.31	964.81	83 519.17	92 364.39
1008297	LP MOKITIMI	965.07	960.68	956.28	951.88	947.49	943.09	938.70	934.30	929.91	83 512.67	92 040.07
1015924	BV SOKUPHA	1 777.55	1 766.70	1 755.85	1 745.00	1 734.14	1 723.29	1 712.44	1 701.57	1 690.72	73 236.51	88 843.77
1016497	JJ BURGER	493.43	493.43	493.43	493.43	493.43	493.43	493.43	493.43	493.43	84 345.33	88 786.20
1004584	TRANSNET PROPERTY VAT 4720103177	968.99	964.61	960.23	955.85	951.47	947.08	942.70	938.32	933.94	80 109.67	88 672.86
1016262	BIGS ENGINEERING AND SUPPLY	1 346.87	1 446.96	1 329.74	1 722.31	1 448.27	1 658.15	1 298.36	1 290.09	1 407.28	75 710.69	88 658.72
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	2 791.61	2 687.36	2 036.23	1 770.95	1 760.10	1 749.24	1 738.39	1 727.53	1 716.68	69 825.44	87 803.53
1012602	HM ALI	350.59	350.59	350.59	350.59	350.59	350.59	350.59	350.59	350.59	84 506.27	87 661.58
1015901	ARE SEMELELENG CO-OPERATIVE LTD	1 027.06	1 022.92	1 018.78	804.59	1 098.23	796.30	792.16	788.02	783.88	78 455.32	86 587.26
1004167	TRANSNET PROPERTY VAT 4720103177	1 535.98	1 526.59	1 517.21	1 507.82	1 498.44	1 489.06	1 479.67	1 470.29	1 460.91	72 532.41	86 018.38
1002220	VAN ZYL (TCT SPARES) HK	1 024.07	1 019.92	1 015.78	1 011.64	1 007.50	1 003.36	999.23	995.09	990.95	76 847.28	85 914.82
1013049	T VERMEULEN	1 554.65	1 544.93	1 535.21	1 525.50	1 515.78	1 506.06	1 496.34	1 486.63	1 476.91	69 247.61	82 889.62
1010024	KOPANO BAKERY	693.59	690.92	688.25	685.58	682.90	680.23	677.56	674.89	672.22	75 433.95	81 580.09
1016086	V VAN DEN BERG	374.70	374.70	374.70	374.70	374.70	374.70	374.70	374.70	374.70	78 015.40	81 387.70
1011567	JT MAKAME	1 471.73	1 457.65	1 443.59	1 429.53	1 415.46	1 406.86	1 392.78	1 378.72	1 364.66	67 952.86	80 713.84
1001899	A STAR CAFE	524.77	524.77	524.77	-	-	-	-	-	-	79 024.95	80 599.26
1001930	PAV BURGER	1 303.29	1 303.29	1 311.85	1 320.41	1 311.85	1 303.29	1 303.29	1 320.41	1 311.85	67 355.68	79 145.21
1002435	H KATHRADA	1 647.64	1 636.94	1 630.88	1 620.17	1 609.47	1 603.40	1 592.69	1 586.64	1 580.58	64 308.70	78 817.11
1001891	HUA HUA RON INV (PTY LTD)_CLOTHING SHC	908.93	904.80	900.65	896.51	892.37	888.23	884.09	879.95	875.81	70 301.26	78 332.60
1003099	D RANDALL	1 728.86	1 716.85	1 704.84	1 692.83	1 680.83	1 668.82	1 670.23	1 658.23	1 646.22	61 649.18	76 816.89
1016243	BONANE ENTERPRIZES (PROK)	345.04	345.04	345.04	345.04	345.04	345.04	345.04	345.04	345.04	73 556.42	76 661.78
1001878	VLEIS PALEIS	318.21	318.21	318.21	318.21	318.21	318.21	318.21	318.21	318.21	73 731.43	76 595.32
1004484	TRANSNET LTD	917.09	912.70	908.29	903.88	899.48	895.07	890.67	886.26	881.86	66 501.44	74 596.74
1002136	EJH DANIELS	1 999.44	1 985.57	1 971.73	1 957.87	1 944.00	1 930.14	1 916.28	1 902.41	1 888.55	54 464.71	71 960.70
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	288.73	288.73	288.73	288.73	288.73	288.73	288.73	288.73	288.73	68 632.58	71 231.15
1006331	BONANE ENTERPRIZES (PROK)	1 183.94	1 176.53	1 169.13	1 161.72	1 154.32	1 146.92	1 139.51	1 132.11	1 124.71	59 535.43	69 924.32
1006333	EXTRA JABULA STORE (PROK)EG	261.51	261.51	261.51	261.51	261.51	261.51	261.51	261.51	261.51	66 889.95	69 243.54
1003151	NR ROSSOUW/ CJ VENTER	1 123.48	1 116.77	1 110.05	1 103.34	1 096.63	1 089.91	1 083.20	1 076.48	1 069.77	58 648.91	68 518.54
1004485	TRANSNET LTD	674.10	671.26	668.43	665.60	662.76	659.93	657.10	654.27	651.43	62 463.01	68 427.89
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	1 139.93	1 133.47	1 127.01	1 120.56	1 114.10	1 107.65	1 101.20	1 094.74	1 088.29	58 320.32	68 347.27
1004161	A TRANSNET PROPERTY VAT 4720103177	701.30	698.15	695.01	691.86	688.72	685.57	682.42	679.28	676.13	60 912.45	67 110.89
1015917	BUZAPHI CONSTRUCTION PTY LTD	1 175.11	1 168.40	1 161.69	1 154.97	1 148.26	1 141.55	1 134.83	1 128.12	1 121.40	56 665.18	66 999.51

6.2 Top 100 Debtors: Households

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALAI
1200112	MAGELEVENDZE INV CC	-	-	-	-	-	-	-	-	-	912 565.09	912 565.09
1006041	SS KOTE	4 843.27	4 835.36	4 827.43	4 819.52	4 811.61	4 803.69	4 795.78	4 787.85	4 779.94	769 647.35	812 951.80
1000719	MM MOLOI	4 737.77	4 732.28	4 726.79	4 723.14	4 717.64	4 712.15	4 706.66	4 701.17	4 695.67	697 937.70	740 390.97
5002134	W J HEWITT	-	-	-	-	-	-	-	-	-	587 661.54	587 661.54
1012096	IMC EASBY	10 869.48	10 797.32	10 725.16	10 653.00	10 580.84	10 508.68	10 436.52	10 364.35	10 292.19	436 455.09	531 682.63
1012160	MATOPI GAME ENTERPRISES TRUST	10 266.65	10 199.55	10 132.46	10 065.37	9 998.27	9 931.18	9 864.08	9 796.99	9 729.89	412 008.09	501 992.53
1003573	D.C DYKER	3 502.93	3 498.58	3 494.24	3 489.89	3 485.55	3 481.20	3 476.85	3 472.51	3 468.16	463 228.05	494 597.96
1003911	MJ MALGAS	3 684.78	3 336.78	3 509.41	3 465.43	3 439.90	3 465.92	3 982.41	3 252.21	7 877.28	439 463.05	475 477.17
1004132	D GEORGE	2 753.01	2 748.87	2 744.73	2 369.52	2 365.38	2 361.24	2 357.10	2 352.95	2 359.93	436 305.19	458 717.92
1006176	A TSWELELOPELE COMMUNITY CR(V	2 482.65	2 478.90	2 475.16	2 471.42	2 467.68	2 463.95	2 460.21	2 456.47	2 452.72	422 614.30	444 823.46
1200540	MOTSHELE	-	-	-	2 899.12	2 894.78	2 890.42	2 890.70	2 886.36	2 882.01	424 094.27	441 437.66
1002654	MAGELEVENDZE INV CC	6 332.30	6 307.35	6 269.27	6 254.96	6 216.90	6 185.40	6 160.44	6 122.38	6 107.72	385 359.52	441 316.24
1014723	HC CLOETE	8 873.62	8 815.78	8 757.94	8 700.10	8 642.26	8 584.42	8 526.58	8 468.74	8 410.90	358 853.77	436 634.11
1200511	OK THETHE	-	-	-	-	-	-	-	-	-	425 298.20	425 298.20
1001698	GR MARTIN	2 539.88	2 534.38	2 528.90	2 462.24	2 456.75	2 451.25	2 450.38	2 444.89	2 439.39	398 774.34	421 082.40
1004530	KM MELATO	2 951.56	2 946.64	2 941.73	2 879.77	2 874.86	2 869.94	2 865.03	2 860.11	2 855.19	389 965.95	416 010.78
1015035	G OLIPHANT	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	2 160.73	374 803.34	394 249.91
1003775	LI VAN DER WESTHUIZEN	2 710.88	2 712.97	4 114.59	4 469.96	3 617.85	6 793.55	2 623.17	6 834.65	2 373.03	354 031.00	390 281.65
1015802	AJ JORDAAN	7 824.20	7 773.30	7 722.40	7 671.50	7 620.61	7 569.71	7 518.81	7 467.91	7 417.01	318 577.63	387 163.08
1002046	I GOLODA	3 374.47	3 579.52	3 282.63	10 257.91	8 004.38	13 451.28	3 990.91	3 252.85	2 951.37	314 804.35	366 949.67
1015157	A MMITSHANE	3 236.60	3 234.86	3 233.13	3 231.40	561.73	289 324.38	558.25	556.52	554.79	61 816.16	366 307.82
5002216	GS GADIPEDI	-	-	-	-	-	-	-	-	-	354 508.00	354 508.00
1001202	E SWANEPOEL	2 702.12	2 695.71	2 689.28	2 587.39	2 580.97	2 574.56	2 568.13	2 561.71	2 564.56	321 647.70	345 172.13
1016194	A TURNER	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	1 655.24	319 299.66	334 196.82
1008607	JM KGOROYABOGO	2 381.40	2 377.67	2 373.93	2 370.19	2 366.46	2 362.71	2 358.97	2 355.24	2 351.50	308 710.96	330 009.03
1001551	JM GRASS	2 327.65	2 808.96	2 964.07	3 690.26	2 776.23	3 602.21	3 015.01	2 622.21	3 477.89	301 083.60	328 368.09
1004603	I CARELSE	2 720.21	2 796.28	3 147.24	3 020.72	4 432.78	2 382.02	2 776.72	2 638.55	2 743.86	297 018.08	323 676.46
1008542	J MTHEMBU	-	-	-	-	-	-	-	-	-	320 531.56	320 531.56
1012870	S MAHLAOLA	2 034.08	2 032.34	2 030.60	1 913.84	1 912.10	1 910.37	1 908.63	1 922.88	1 921.15	302 082.54	319 668.53
1011931	IVANCO INV PTY LTD	4 925.93	4 897.93	4 869.93	4 841.93	4 813.93	4 785.93	4 757.93	4 729.94	4 701.94	270 304.66	313 630.05
1007654	MG KGOSIENG	1 977.21	1 973.13	1 969.04	1 964.96	1 960.88	1 956.78	1 952.70	1 948.62	1 944.53	288 498.58	306 146.43
1007589	A JAKWA	1 976.77	1 972.58	1 968.38	1 964.17	1 959.98	1 955.77	1 951.57	1 947.37	1 943.17	285 939.80	303 579.56
1004103	K.C MOJANAGA	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	1 285.77	290 114.47	301 686.40
1015052	JTF LEEUW	5 302.21	8 640.76	5 903.94	3 764.35	3 046.96	5 141.70	3 882.80	3 594.76	7 523.72	254 461.93	301 263.13
1200523	BG MOKWA	-	-	-	-	-	-	-	-	-	297 064.55	297 064.55
1006503	MONTSHABATHO (PROK) OJ	1 472.03	1 471.42	1 470.80	1 470.19	1 469.58	1 468.96	1 468.35	1 467.74	1 467.13	281 191.41	294 417.61
1011958	PE VAN ROOYEN	5 708.42	5 670.89	5 633.37	5 595.84	5 558.32	5 520.80	5 483.27	5 445.75	5 408.22	244 134.71	294 159.59
1007806	GS MOTLHALE	2 040.69	2 036.67	2 032.63	2 028.61	2 024.58	2 020.54	2 016.51	2 012.49	2 008.47	267 917.33	286 138.52
1001833	J DIBAKWANE	2 190.18	2 185.61	2 181.04	2 103.22	2 098.66	2 094.08	2 089.51	2 084.95	2 080.37	265 688.39	284 796.01
1016323	M COETZEE	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	1 814.90	257 309.87	273 643.97
1003761	FM PETERSEN	2 829.57	3 625.09	2 690.52	2 682.41	2 672.13	2 898.65	2 756.46	2 920.37	2 634.55	240 647.18	266 356.93
1006379	TM MARUMO	1 275.92	1 275.52	1 275.11	1 274.71	1 274.30	1 273.90	1 273.49	1 273.09	1 272.68	254 237.88	265 706.60
1006262	D MEDUPE	1 905.99	1 901.97	1 897.94	1 893.91	1 889.89	1 885.85	1 881.82	1 877.80	1 873.77	246 589.27	263 598.21
5002161	KS MOSES	-	-	-	-	-	-	-	-	-	258 165.11	258 165.11
1006254	SD MOCHANE	2 068.92	2 061.78	2 054.63	2 047.48	2 040.33	2 033.18	2 026.02	2 018.88	2 011.73	236 168.14	254 531.09
1008906	GC KOBOEKOE	1 818.89	1 815.16	1 811.42	1 807.67	1 803.94	1 800.19	1 796.46	1 792.72	1 788.98	230 809.92	247 045.35
1009184	NM MAHAPA	1 816.58	1 812.55	1 808.52	1 804.49	1 800.47	1 796.44	1 792.40	1 788.38	1 784.35	228 330.66	244 534.84
1003898	D.J RAPOO	1 421.82	1 420.07	1 418.34	1 189.59	1 187.85	1 186.12	1 184.37	1 182.64	1 180.91	232 255.50	243 627.21

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALAI
1015056	MH HUNT	3 016.79	2 963.76	2 979.89	2 991.42	3 007.84	3 024.33	3 035.65	3 909.87	3 316.83	210 760.84	239 007.22
5002158	G NEL	-	-	-	-	-	-	-	-	-	236 893.63	236 893.63
5002159	O P ELIAS	-	-	-	-	-	-	-	-	-	235 365.87	235 365.87
1009668	MJ MATLE	1 717.33	1 714.91	1 712.48	1 710.05	1 707.62	1 705.18	1 702.76	1 700.33	1 697.90	219 349.74	234 718.30
1000886	ML VAN WYK	1 597.18	1 597.97	1 597.49	1 524.41	1 523.93	1 522.19	1 520.46	1 518.72	1 516.98	219 059.73	232 979.06
1005708	AAP VAN WYK	1 949.77	1 945.42	1 941.07	1 936.73	1 932.38	1 928.03	1 923.68	1 919.34	1 915.00	215 153.09	232 544.51
1002959	JA VAN NIEKERK	1 389.81	1 401.97	1 400.23	1 342.53	1 346.18	1 349.82	1 353.46	1 355.51	1 353.78	214 605.77	226 899.06
1012871	S MAHLAOLA	1 877.84	1 872.57	1 867.31	1 750.05	1 744.80	1 739.54	1 734.27	1 729.00	1 723.74	210 824.92	226 864.04
1200368	LP SAKU	-	-	-	-	-	-	-	-	-	226 650.92	226 650.92
1002678	CAD HEESE	1 612.50	1 607.47	1 602.44	1 597.41	1 592.38	1 587.35	1 582.31	1 577.28	1 572.25	211 624.90	225 956.29
1007667	SB MOEKETSI	1 561.53	1 557.44	1 553.36	1 549.27	1 545.19	1 541.11	1 537.02	1 532.93	1 528.85	211 413.05	225 319.75
1010015	F LOTSHE	1 628.00	1 625.58	1 623.16	1 620.71	1 618.29	1 615.85	1 613.43	1 611.01	1 608.56	209 801.19	224 365.78
1001939	PAVD BURGER	979.31	979.31	979.31	979.31	979.31	979.31	979.31	979.31	979.31	212 357.36	221 171.15
1009487	KG DIPHATSE	1 634.68	1 630.59	1 626.51	1 622.42	1 618.34	1 614.26	1 610.17	1 606.08	1 602.00	205 023.65	219 588.70
1006649	KL SMOUS	1 677.20	1 672.26	1 667.31	1 662.35	1 657.41	1 652.44	1 647.49	1 642.54	1 637.59	204 387.63	219 304.22
1012787	LTK MOKOROANE	1 802.69	1 797.21	1 794.49	1 703.55	1 700.26	1 697.88	1 694.13	1 690.37	1 686.89	203 135.39	218 702.86
1009220	N TYIWA	1 647.60	1 643.51	1 639.42	1 635.33	1 631.26	1 627.17	1 623.07	1 619.00	1 614.91	202 738.82	217 420.09
1007365	C KHUPISO	1 483.88	1 480.15	1 476.40	1 472.66	1 468.93	1 465.19	1 461.45	1 457.71	1 453.97	202 156.58	215 376.92
1007554	MOCUMI T2086/1997	1 542.37	1 537.43	1 532.47	1 527.52	1 522.56	1 517.61	1 512.66	1 507.71	1 502.76	201 266.34	214 969.43
1007749	M RATIKOANE	1 538.29	1 534.21	1 530.12	1 526.02	1 521.95	1 517.86	1 513.77	1 509.70	1 505.60	200 538.61	214 236.13
1200247	M SETLHODI	-	-	-	-	-	-	-	-	-	213 725.28	213 725.28
1200515	T KHANYEZA	-	-	-	-	-	-	-	-	-	212 126.13	212 126.13
1011661	DL SEETELO	1 151.88	1 151.34	1 150.81	1 057.97	1 057.44	1 056.91	1 056.37	1 055.84	1 055.30	200 734.30	210 528.16
1015944	CHS VENTER	1 829.97	1 825.62	1 821.27	1 816.92	1 812.57	4 694.41	1 803.88	1 799.54	1 795.18	190 371.01	209 570.37
1005778	JP VAN STADEN	2 163.09	2 153.52	2 143.94	2 134.36	2 124.79	2 115.20	2 105.62	2 096.05	2 086.48	188 325.97	207 449.02
1011983	LJ JANSE VAN VUUREN	3 825.57	3 801.03	3 776.50	3 751.96	3 727.43	3 702.89	3 678.36	3 653.82	3 629.29	172 900.38	206 447.23
1002419	M LERATONG CASH & CARRY M	1 677.82	1 670.95	1 670.33	1 669.50	1 668.66	1 668.28	1 667.81	1 674.41	1 667.54	191 411.73	206 447.03
1008024	PK MOTSEOKAE	1 413.86	1 409.84	1 405.80	1 401.78	1 397.75	1 393.71	1 389.68	1 385.66	1 381.65	193 622.70	206 202.43
1006811	LM DLAMINI	1 548.33	1 543.91	1 539.48	1 535.04	1 530.61	1 526.17	1 521.74	1 517.32	1 512.88	190 802.44	204 577.92
1002915	EC FOURIE	2 746.52	2 820.48	2 809.09	1 908.90	16 856.68	2 123.83	1 942.14	7 817.71	3 769.22	160 767.37	203 561.94
1011999	RW ZIEGLER FAMILY TRUST	4 120.64	4 093.22	4 065.80	4 038.38	4 010.96	3 983.54	3 956.12	3 928.69	3 901.27	167 412.06	203 510.68
1200228	MA PHETLHU	-	-	-	-	-	-	-	-	-	203 282.35	203 282.35
1016608	AJP WILLERS	1 175.79	1 175.79	1 175.79	1 175.79	1 175.79	1 175.79	1 175.79	1 175.79	1 175.79	189 131.45	199 713.56
1003334	TB BODIGELO	1 963.05	3 304.24	4 034.79	6 912.22	2 572.97	1 662.91	2 722.68	2 286.64	1 916.39	171 485.32	198 861.21
1200279	JJ TERBLANCHE	-	-	-	-	-	-	-	-	-	198 476.85	198 476.85
1002734	WF BERGH	893.61	893.61	893.61	893.61	893.61	893.61	893.61	893.61	893.61	187 537.48	195 579.97
1012307	PROVINCIAL GOVERNMENT OF NOR	3 228.70	3 208.78	3 188.87	3 168.95	3 149.03	3 129.12	3 109.20	3 089.28	3 069.37	167 159.74	195 501.04
1200340	RM OLIPHANT (PROK)	-	-	-	-	-	-	-	-	-	195 190.30	195 190.30
1003225	S SMITH	785.27	785.27	785.27	785.27	785.27	785.27	785.27	785.27	785.27	187 560.04	194 627.47
1006152	GS NIEUWOUDT	1 423.25	1 417.93	1 412.61	1 407.29	1 401.97	1 396.65	1 391.32	1 386.01	1 380.69	181 955.61	194 573.33
1006426	MM CINDI	1 257.74	1 254.01	1 250.27	1 246.52	1 242.79	1 239.05	1 235.31	1 231.58	1 227.84	183 343.99	194 529.10
1008027	J NDUMILE	1 407.55	1 403.42	1 399.27	1 395.12	1 390.99	1 386.84	1 382.70	1 378.56	1 374.41	181 446.01	193 964.87
1001717	TN BURGER	2 404.21	3 851.98	3 993.42	4 550.30	3 382.86	2 255.60	1 813.58	1 806.79	1 781.67	167 434.11	193 274.52
1008306	M M MOEKETSI	1 447.39	1 443.31	1 439.22	1 435.14	1 431.05	1 426.96	1 422.87	1 418.80	1 414.71	179 635.27	192 514.72
1006736	HO KGADIETE	1 366.04	1 361.90	1 357.76	1 353.60	1 349.47	1 345.33	1 341.18	1 337.05	1 332.89	180 204.13	192 349.35
1007434	SE MOTSHABI	1 297.92	1 293.84	1 289.75	1 285.67	1 281.59	1 277.49	1 273.41	1 269.33	1 265.24	180 177.02	191 711.26
1003689	J KUBOEKAE	1 621.34	1 616.66	1 611.99	1 610.99	1 606.31	1 601.62	1 596.93	1 596.87	1 592.18	176 868.96	191 323.85
1006443	MG NNELANG	1 442.11	1 438.03	1 433.94	1 429.85	1 425.78	1 421.69	1 417.59	1 413.51	1 409.42	177 607.72	190 439.64
1007443	M IKANENG	1 375.83	1 371.22	1 366.61	1 362.01	1 357.41	1 352.80	1 348.18	1 343.59	1 338.98	177 762.38	189 979.01
1008972	MM BOPAPIE	1 331.69	1 327.60	1 323.52	1 319.43	1 315.35	1 311.27	1 307.18	1 303.09	1 299.01	176 056.46	187 894.60
1012275	AGRIVAN FARMING PTY LTD	3 624.20	3 601.07	3 577.93	3 554.80	3 531.66	3 508.52	3 485.39	3 462.25	3 439.12	155 977.64	187 762.58
1007751	ME MOSIENYANE	1 427.69	1 423.61	1 419.53	1 415.44	1 411.35	1 407.27	1 403.18	1 399.10	1 395.01	174 225.93	186 928.11

6.3 Top 100 Debtors: Organs of the State

NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
NATIONAL GOVERNMENT OF RSA	96 137.58	95 512.91	94 888.24	94 263.57	93 638.90	93 014.23	92 389.56	91 764.89	91 140.22	3 884 562.89	4 727 312.99
LAERSKOOL HARTSVALLEI	24 568.49	24 408.85	24 249.22	24 089.58	23 929.94	23 770.30	23 610.66	23 451.03	23 291.39	992 721.65	1 208 091.11
DEPARTMENT OF EDUCATION	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	293 478.74	308 457.89
NATIONAL GOVERNMENT OF RSA	4 965.95	4 934.19	4 902.44	4 870.69	4 838.94	4 807.19	4 775.44	4 743.69	4 711.94	228 755.68	272 306.15
PUBLIC WORK ROADS	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	243 747.69	257 292.87
PRIVATE HOSPITAAL - WARRENTON TRUS	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	240 500.71	251 884.00
WARRENVALE COMBINED SCHOOL	7 878.70	7 749.98	15 691.60	12 152.72	11 983.23	16 798.54	14 708.41	16 360.59	20 110.53	117 722.54	241 156.84
WARRENTON HOSPITAAL	30 471.16	31 761.87	36 106.57	35 545.23	33 589.04	32 330.74	39 198.30	-	-	-	239 002.91
TLHATLOGANG PRIM SCHOOL/	5 284.79	5 249.88	5 214.97	5 180.05	5 145.14	5 110.23	5 075.32	5 040.41	5 005.50	165 408.35	211 714.64
DEPT WELSYN	10 071.28	25 368.84	24 960.38	28 584.93	26 075.06	35 392.96	20 451.63	-	-	-	170 905.08
ROLIHLAHLA PRIMARY SCHOOL	4 365.78	4 336.84	4 307.91	4 278.97	4 250.03	4 221.09	4 192.15	4 163.21	4 134.27	132 147.17	170 397.42
HOERSKOOL	8 280.66	8 215.22	8 568.61	8 503.18	8 437.76	8 372.33	8 306.90	8 241.49	8 176.06	89 537.69	164 639.90
LAERSKOOL WARRENTON	12 384.49	17 707.41	17 893.86	11 524.02	13 212.72	13 139.92	10 034.42	12 743.34	13 197.10	-	121 837.28
NATIONAL GOVERNMENT OF RSA	43 585.09	48 675.00	7 964.76	4 199.56	3 736.84	3 274.12	2 811.40	2 348.68	1 885.96	3 132.72	121 614.13
SJIBBOLET TRUST	1 724.39	1 714.00	1 703.60	1 693.21	1 682.82	1 672.43	1 662.04	1 651.65	1 641.26	90 896.89	106 042.29
PROVINCIAL GOVERNMENT OF THE NC	10 594.78	10 490.67	10 386.55	10 282.44	10 178.33	10 074.22	9 970.11	9 866.00	9 798.75	6 328.95	97 970.80
PUBLIC WORKS	1 263.12	1 256.78	1 250.44	1 244.07	1 237.73	1 231.38	1 225.03	1 218.69	1 212.32	82 633.79	93 773.35
DEPT VAN ONDERWYS	510.39	510.39	510.39	510.39	510.39	510.39	510.39	510.39	510.39	82 664.84	87 258.35
STREEKSVERTEENWOORDIGER	12 878.98	12 809.31	14 506.30	15 114.31	12 523.38	5 903.43	5 940.03	-	-	-	79 675.74
DEPARTMENT OF LAND AFFAIRS	1 147.08	1 140.15	1 133.22	1 126.29	1 119.37	1 112.44	1 105.51	1 098.58	1 091.66	61 830.19	71 904.49
DEPARTMENT OF LAND AFFAIRS	1 137.70	1 130.77	1 123.84	1 116.92	1 109.99	1 103.06	1 096.13	1 089.21	1 082.28	59 474.61	69 464.51
STREEKSVERTEENWOORDIGER	2 358.55	3 758.97	2 030.91	34 478.37	2 698.35	2 624.94	3 425.16	-	-	-	51 375.25
DEPARTMENT OF LAND AFFAIRS	739.79	735.46	731.13	726.80	722.47	718.14	713.81	709.48	705.15	42 563.40	49 065.63
ANMAR TRUST	729.17	724.56	719.94	715.32	710.70	706.08	701.46	696.84	692.23	34 602.89	40 999.19
DEPT GESONDHEID (IKHUTSENG KLINIEK)	3 305.07	37 280.08	-	-	-	-	-	-	-	-	40 585.15
JH NELSON	819.81	814.33	808.84	803.36	797.87	792.39	786.91	781.42	775.94	32 220.22	39 401.09
HOERSKOOL SPORTVELDE	1 364.19	1 409.38	1 387.53	1 304.78	1 312.43	1 304.31	1 284.18	1 288.98	1 580.24	25 913.57	38 149.59
REPUBLIEK VAN SUID-AFRIKA	148.07	148.07	148.07	148.07	148.07	148.07	148.07	148.07	148.07	27 771.24	29 103.87
NATIONAL GOVERNMENT OF RSA	3 122.94	4 348.22	5 514.23	8 483.96	1 330.71	-	-	-	-	-	22 800.06
PROVINCIAL GOVERNMENT OF THE NC	655.41	650.32	645.23	640.14	635.05	629.96	624.87	619.78	614.69	16 239.72	21 955.17
NATIONAL GOVERNMENT OF RSA	1 274.85	1 270.71	1 266.57	1 276.77	1 265.46	1 254.15	1 278.69	1 267.38	1 256.06	8 801.53	20 212.17
STREEKSVERTEENWOORDIGER	3 012.65	3 902.75	5 100.57	2 791.95	783.63	754.84	747.09	726.67	-	-	17 820.15
NATIONAL GOVERNMENT OF RSA	1 437.05	1 432.92	1 428.78	1 443.61	1 429.98	1 416.36	693.31	543.75	530.13	3 394.99	13 750.88
DEPARTMENT OF LAND AFFAIRS	169.48	168.47	167.46	166.45	165.44	164.43	163.42	162.41	161.40	9 303.02	10 791.98
REPUBLIEK VAN SUID-AFRIKA	57.17	57.17	57.17	57.17	57.17	57.17	57.17	57.17	57.17	9 483.03	9 997.56
MOGOMOTSI SEK SCHOOL	4 809.13	4 809.13	-	-	-	-	-	-	-	-	9 618.26
WARRENTON PUBLIEKE SKOOL	4 027.13	4 027.13	-	-	-	-	-	-	-	-	8 054.26
PROVINCIAL GOVERNMENT OF THE NC	-	2 648.78	2 348.02	2 047.25	511.21	-	-	-	-	-	7 555.26
NATIONAL GOVERNMENT OF RSA	387.01	387.01	387.01	393.28	389.81	386.34	399.15	395.68	392.21	3 950.67	7 468.17
DIE STREEKVERTEENWOORDIGE	-	-	-	-	-	-	-	-	-	5 837.58	5 837.58
DIE STREEKSVERTEENWOORDIGER	682.65	682.65	676.51	670.36	591.34	-	-	-	-	-	3 303.51
STREEKSVERTEENWOORDIGER	587.53	587.53	582.25	576.97	580.19	7.34	5.26	-	-	-	2 927.07
DEPT GESONDHEID PHOLONG KLINIEK	423.38	419.64	415.90	415.94	412.20	415.94	408.46	-	-	-	2 911.46
STREEKSVERTEENWOORDIGER	583.97	583.95	578.67	573.39	192.99	-	-	-	-	-	2 512.97
STREEKSVERTEENWOORDIGER	582.25	582.25	576.97	571.69	1.92	-	-	-	-	-	2 315.08
PUBLIC WORK ROADS	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	1 932.52	1 973.65
PROVINCIAL GOVERNMENT OF THE NC	44.92	48.98	48.61	48.24	47.87	47.50	47.13	46.76	46.39	1 398.72	1 825.12
REPUBLIEK VAN SUID-AFRIKA	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68	947.33	998.45
NATIONAL GOVERNMENT OF RSA	3.03	3.03	3.03	3.03	3.02	3.02	3.02	3.02	3.02	517.34	544.56
REPUBLIEK VAN SUID-AFRIKA	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	164.21	172.76
REPUBLIEK VAN SUID-AFRIKA	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	96.93	101.07
REPUBLIEK VAN SUID-AFRIKA	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	96.93	101.07
NATIONAL GOVERNMENT OF RSA	2.17	2.17	0.44	-	-	-	-	-	-	-	4.78
WARRENTON HOSPITAAL	-	-	-	-	-	-	-	-	-	-	-
NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	- 16.47
NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	- 177.88
NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	- 509.28
NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	- 1 658.88
REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	- 2 023.94
NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	- 2 570.79
LAERSKOOL HARTSVALLEI	-	-	-	-	-	-	-	-	-	-	- 10 791.78
BUSLOOTS & SNOEPKAMERS	-	-	-	-	-	-	-	-	-	-	- 12 484.13
PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	- 14 203.42
PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	- 22 270.36
PUBLIC WORKS	-	-	-	-	-	-	-	-	-	-	- 38 664.39
REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	- 40 727.45
REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	- 60 347.91
REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	- 94 207.95
PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	- 97 182.01
REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	- 116 393.91
PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	- 160 254.07
PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	- 225 459.83

7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	NT Code	Budget Year 2024/25 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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	8 295	8 811	8 817	10 279	8 830	43 199	40 646	–	**128 879**	
Bulk Water	0200	3 519	4 290	4 023	2 911	4 284	12 406	14 231	92 398	**138 062**	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	–	289	696	419	254	1 160	868	1 609	**5 295**	
Auditor General	0800	174	152	273	247	251	116	247	323	**1 782**	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions		–	–	–	–	–	–	–	–	–	
Total By Customer Type	**1000**	**11 988**	**13 542**	**13 810**	**13 855**	**13 620**	**56 882**	**55 991**	**94 329**	**274 018**	–

As of 30 April 2025, creditors ageing analysis had a balance of **R274.0 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 137 061 791.36
BULK ELECTRICITY	-R 128 878 984.77
BUSINESS CONNEXION	-R 2 048 534.72
AUDITOR GENERAL	-R 1 781 764.87
COMPENSATION COMM	-R 1 659 067.31
SMEC	-R 799 361.11
SALGA	-R 625 763.16
MEGA WATER CHEM	-R 435 518.11
DO DOT PROJECTS MAKWETE	-R 362 896.00
IKHUTSENG HIGH MASS LIGHTS-720178992	-R 106 115.07
TOTAL	**-R 273 759 796.48**

8. Investment portfolio analysis

Below is a table that details the investments as of 30 April 2025.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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 [3]	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												
Municipality														
														-
Municipality sub-total										-	-	-	-	-
Entities														
														-
														-
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-

Investment portfolio analysis is only updated on quarterly basis

9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		39 403	69 243	69 243	2 857	30 951	57 703	(26 752)	-46.4%	39 374
								–		
Equitable Share		34 989	65 001	65 001	2 654	27 351	54 168	(26 817)	-49.5%	35 132
Expanded Public Works Programme Integrated Grant		1 730	1 242	1 242	109	1 017	1 035	(18)	-1.7%	1 242
Local Government Financial Management Grant		2 684	3 000	3 000	94	2 583	2 500	83	3.3%	3 000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		890	2 500	2 498	72	3 079	2 081	997	47.9%	2 498
FBDM (Ooperational)		890	2 500	2 498	72	3 079	2 081	997	47.9%	2 498
Other grant providers:		1 253	1 199	1 199	86	953	999	(47)	-4.7%	1 199
Education Training and Development Practices SETA		–	–	–	–	–	–	–		–
National Library South Africa		1 253	–	–	–	–	–	–		–
Northern Cape Arts and Cultural		–	1 199	1 199	86	953	999	(47)	-4.7%	1 199
Total operating expenditure of Transfers and Grants:		41 545	72 942	72 940	3 014	34 982	60 783	(25 801)	-42.4%	43 071
Capital expenditure of Transfers and Grants										
National Government:		36 794	42 258	96 536	2 504	47 304	80 447	(33 142)	-41.2%	96 536
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		827	–	–	–	–	–	–		–
Municipal Infrastructure Grant		18 900	22 258	38 701	–	12 603	32 251	(19 648)	-60.9%	38 701
Regional Bulk Infrastructure Grant		–	–	32 835	611	18 185	27 362	(9 178)	-33.5%	32 835
Water Services Infrastructure Grant		17 067	20 000	25 000	1 893	16 517	20 833	(4 317)	-20.7%	25 000
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	2 000	–	1 900	1 667	233	14.0%	2 000
FBDM(Capital)		–	–	2 000	–	1 900	1 667	233	14.0%	2 000
Other grant providers:		14 755	–	–	–	–	–	–		–
Pocket Money Households (Cash)		14 755	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		51 549	42 258	98 536	2 504	49 204	82 113	(32 909)	-40.1%	98 536
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		93 094	115 200	171 476	5 518	84 186	142 896	(58 710)	-41.1%	141 607

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
Grants and Subsidies							
Operational							
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	1 016 932.92	1 016 932.92	225 067.08	82%
Local Government Financial Management Grant	3 000 000.00	3 000 000.00	3 000 000.00	2 582 854.51	2 885 788.44	114 211.56	96%
FBDM (Operational)	2 500 000.00	2 947 680.00	610 812.94	3 078 565.56	3 496 879.21	- 549 199.21	119%
Education Training and Development Practices SETA	-	-	64 517.68	-	-	-	-100%
Northern Cape Arts and Cultural	1 199 000.00	1 199 000.00	1 199 000.00	991 840.71	996 022.35	202 977.65	83%
Sub-Total	**72 942 000.00**	**73 389 680.00**	**71 117 330.62**	**72 671 193.70**	**73 396 622.92**	**270 806.30**	**100%**
Capital							
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	25 000 000.00	25 000 000.00	16 516 606.18	21 261 754.37	3 738 245.63	85%
Regional Bulk Infrastructure Grant	-	32 834 809.00	23 659 554.77	18 184 704.47	22 364 089.68	10 470 719.33	68%
FBDM (Capital)	-	2 000 000.00	2 185 000.00	1 900 000.00	2 185 000.00	- 185 000.00	109%
Sub-Total	**42 258 000.00**	**98 535 106.00**	**73 082 554.77**	**49 204 272.34**	**61 252 435.27**	**24 811 951.41**	**62%**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**115 200 000.00**	**171 924 786.00**	**144 199 885.39**	**121 875 466.04**	**134 649 058.19**	**25 082 757.71**	**78%**

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 **R121.9 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 **R2.1 million** was paid into the municipal account which is **R185 thousand** more than the adjustment budget which relates to Capital Spares a special adjustment will be schedule for this line item together with the additional **R5 million** received for WSIG.

The following conditional grants managed to spend above **83%** as at the end of April:

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

Municipality needs to improve on spending on the following Grants

I. Expended Public Works Programme
II. Municipal Infrastructure Grant
III. 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 - M10 April

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 574	3 843	3 778	294	3 026	3 164	(137)	-4%	3 778
Pension and UIF Contributions		477	555	505	44	429	433	(3)	-1%	505
Medical Aid Contributions		83	128	97	8	65	88	(23)	-26%	97
Motor Vehicle Allowance		585	551	475	49	487	414	73	18%	
Cellphone Allowance		538	509	509	42	395	425	(29)	-7%	509
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances								–		475
Sub Total - Councillors		**5 257**	**5 587**	**5 365**	**438**	**4 403**	**4 523**	**(119)**	**-3%**	**5 365**
% increase	4		**6.3%**	**2.0%**						**2.0%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 274	2 956	3 736	174	1 612	2 931	(1 319)	-45%	3 736
Pension and UIF Contributions		119	333	307	11	111	262	(151)	-58%	307
Medical Aid Contributions		50	126	146	8	55	117	(62)	-53%	146
Overtime								–		
Performance Bonus		59	245	260	–	112	213	(100)	-47%	260
Motor Vehicle Allowance		666	1 590	1 655	53	470	1 364	(894)	-66%	1 655
Cellphone Allowance		9	27	45	–	17	33	(17)	-50%	45
Housing Allowances		–	164	246	–	–	186	(186)	-100%	246
Other benefits and allowances		0	1	1	0	0	0	(0)	-68%	1
Payments in lieu of leave								–		
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2							–		
Entertainment								–		
Scarcity		99	195	250	7	69	196	(127)	-65%	250
Acting and post related allowance		–	–	106	9	88	63	25	39%	106
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**2 276**	**5 635**	**6 750**	**262**	**2 534**	**5 365**	**(2 831)**	**-53%**	**6 750**
% increase	4		**147.6%**	**196.5%**						**196.5%**
Other Municipal Staff										
Basic Salaries and Wages		31 280	35 480	34 564	2 828	27 369	28 665	(1 297)	-5%	34 564
Pension and UIF Contributions		6 349	6 787	6 737	558	5 431	5 626	(195)	-3%	6 737
Medical Aid Contributions		2 269	2 627	2 488	215	2 117	2 106	12	1%	2 488
Overtime		707	321	821	5	680	568	112	20%	821
Performance Bonus		2 861	2 846	2 828	–	2 740	2 361	379	16%	2 828
Motor Vehicle Allowance		25	56	–	–	–	13	(13)	-100%	–
Cellphone Allowance		56	109	154	8	111	118	(7)	-6%	154
Housing Allowances		70	83	69	7	65	61	4	7%	69
Other benefits and allowances		377	208	422	37	354	302	52	17%	422
Payments in lieu of leave								–		
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment								–		
Scarcity								–		
Acting and post related allowance		254	100	30	–	24	41	(17)	-42%	30
In kind benefits		657	100	100	–	–	83	(83)	-100%	100
Sub Total - Other Municipal Staff		**44 904**	**48 716**	**48 214**	**3 657**	**38 890**	**39 943**	**(1 054)**	**-3%**	**48 214**
% increase	4		**8.5%**	**7.4%**						**7.4%**
Total Parent Municipality		**52 437**	**59 939**	**60 329**	**4 357**	**45 827**	**49 831**	**(4 004)**	**-8%**	**60 329**
% increase	4		**14.3%**	**15.0%**						**15.0%**
TOTAL MANAGERS AND STAFF		**47 180**	**54 352**	**54 964**	**3 919**	**41 424**	**45 308**	**(3 885)**	**-9%**	**54 964**

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 **R60.3 million**. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to **R45.8 million** which is **8%** below the projected budget for this current month when compared to our year-to-date budget which amounts to **R49.8 million**.

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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 - M10 April

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	Outcome	Budget	Budget			
Cash Receipts By Source																
Property rates		451	358	261	378	284	313	234	464	1 552	253	645	2 551	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	1 294	823	(5 017)	9 878	11 675	12 200
Service charges - Water revenue		158	248	111	152	167	117	102	81	159	133	229	1 096	2 754	3 255	3 401
Service charges - Waste Water Management		49	44	24	25	60	18	36	34	84	25	414	4 151	4 962	5 865	6 129
Service charges - Waste Mangement		98	94	69	98	102	74	66	90	86	88	311	2 557	3 734	4 413	4 611
Rental of facilities and equipment		0	–	–	–	–	–	–	–	–	–	12	134	146	152	159
Interest earned - external investments		–	22	–	–	–	–	–	–	–	–	–	(22)	–	–	–
Interest earned - outstanding debtors		–	30	34	37	78	39	–	–	56	45	36	81	437	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	(3 831)	73 390	70 612	72 057
Other revenue		653	3 798	1 093	1 470	1 629	240	1 843	1 562	546	1 599	224	(11 967)	2 690	(26 509)	40 153
Cash Receipts by Source		**30 115**	**9 422**	**3 702**	**3 609**	**4 177**	**24 198**	**4 099**	**3 279**	**21 151**	**3 437**	**8 811**	**(10 268)**	**105 732**	**79 073**	**148 754**
Other Cash Flows by Source													–			
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	–	8 211	17 241	98 535	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	(1)	0	(35)	5	23	24
VAT Control (receipts)													–			
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments													–			
Total Cash Receipts by Source		**45 839**	**9 767**	**15 925**	**10 340**	**14 239**	**32 812**	**4 102**	**5 153**	**38 699**	**3 435**	**17 023**	**6 939**	**204 273**	**111 698**	**182 212**
Cash Payments by Type													–			
Employee related costs		3 330	3 657	4 053	3 685	6 703	3 675	3 845	4 608	3 949	3 919	4 533	8 440	54 397	60 103	62 780
Remuneration of councillors		416	416	416	416	416	599	438	410	438	438	449	533	5 385	5 270	5 507
Interest		–	–	–	–	–	–	–	146	–	–	118	1 152	1 415	600	627
Bulk purchases - Electricity		–	–	1 881	–	–	5 146	1 739	–	2 696	1 446	2 083	10 009	25 000	25 000	26 125
Acquisitions - water & other inventory		772	434	401	518	795	805	583	147	622	530	283	(2 490)	3 400	3 500	3 658
Contracted services		614	723	894	1 173	293	1 582	678	921	1 267	736	(7 293)	(89 099)	(87 512)	(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	1 187	1 367	(2 437)	16 403	16 401	17 095
Cash Payments by Type		**5 981**	**6 609**	**10 407**	**6 946**	**9 775**	**14 680**	**8 453**	**6 555**	**13 178**	**8 256**	**1 541**	**(73 893)**	**18 489**	**88 087**	**97 551**
Other Cash Flows/Payments by Type																
Capital assets		7 553	–	10 713	5 128	–	14 668	–	306	8 334	2 504	8 244	41 476	98 924	41 487	36 716
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	(27)	(293)	(319)	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	108	1 186	1 294	1 500	1 568
Total Cash Payments by Type		**13 534**	**6 609**	**21 120**	**12 074**	**9 775**	**29 348**	**8 453**	**6 861**	**21 512**	**10 760**	**9 866**	**(31 523)**	**118 388**	**131 074**	**135 835**
NET INCREASE/(DECREASE) IN CASH HELD		**32 305**	**3 158**	**(5 196)**	**(1 734)**	**4 464**	**3 464**	**(4 350)**	**(1 708)**	**17 187**	**(7 324)**	**7 157**	**38 462**	**85 885**	**(19 377)**	**46 377**
Cash/cash equivalents at the month/year beginning:		1 104	33 409	36 567	31 372	29 638	34 102	37 567	33 216	31 508	48 695	41 370	48 528	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	31 508	48 695	41 370	48 528	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 **R3.4 million** and cash payment for the month amounts to **R10.8 million** and this resulted in net decrease in cash held amounting to **R7.3 million**. With cash and cash equivalent of **R48.7 million** at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of **R41.4 million**. This is a supporting table for table C7 –Cash flow Statement.

12. Capital programme performance.

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

The actual spent on new assets is **R1.9 million** of the budgeted **R20 million** and adjusted to**R25 million**.

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**17 067**	**20 000**	**25 000**	**1 893**	**16 517**	**20 833**	4 317	**20.7%**	**25 000**
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	25 000	1 893	16 517	20 833	4 317	**20.7%**	25 000
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		17 067	20 000	25 000	1 893	16 517	20 833	4 317	**20.7%**	25 000
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								–		
Total Capital Expenditure on renewal of existing assets	1	**17 067**	**20 000**	**25 000**	**1 893**	**16 517**	**20 833**	**4 317**	20.7%	**25 000**

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**34 482**	**22 258**	**73 536**	**611**	**32 688**	**61 280**	28 592	**46.7%**	**73 536**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Water Supply Infrastructure		34 482	22 258	73 536	611	32 688	61 280	28 592	**46.7%**	73 536
Dams and Weirs								–		
Boreholes		14 755	–	32 835	611	18 185	27 362	9 178	**33.5%**	32 835
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains		19 727	22 258	38 701	–	12 603	32 251	19 648	**60.9%**	38 701
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	–	2 000	–	1 900	1 667	(233)	**-14.0%**	2 000
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works								–		
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Other assets		**–**	**–**	**20**	**–**	**–**	**12**	**12**	**100.0%**	**20**
Operational Buildings		–	–	20	–	–	12	12	**100.0%**	20
Municipal Offices		–	–	20	–	–	12	12	100.0%	20
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Total Capital Expenditure on upgrading of existing assets	1	**34 482**	**22 258**	**73 556**	**611**	**32 688**	**61 292**	**28 605**	**46.7%**	**73 556**

13. Conclusion

The municipality's MFMA S71 statement content -

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

The mitigating factors:

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

The risks associated:

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

14. Annexure A: C-schedules

Please note that C Schedules have been attached.

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

15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2 - Monthly

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

Northern Cape Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period		Apr'25
National Financial Year		2024/25
Demarcation Code of Municipality being assessed		NC093
District	**Frances Baard**	
Demarcation Description	**Magareng**	

I, Tumelo Thage______, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6,3 + 6,12	**Maintaining the Eskom and bulk water current account –** (current account for the purpose of this exercise means the account for a single month's consumption):		Notes/Comments
1	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note** - refer condition 6.12 .2*	No	No payment was made for April.
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No	
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No	
4	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***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.*	No	No payment was made for April.
5	6.3.2 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 https://lguploadportal.treasury.gov.za?	Yes	The municipality submitted the bulk water and electricity invoices on GoMuni.
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?	No	No payment was made for April.
	6.4	**Compliance with a funded MTREF –** *(choose from drop down list the MTREF assessed)*	2024/25 Main Adjustment MTREF	
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No	The municipal's MTREF is unfunded, a funding plan was tabled to council.
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
9	6.4.1	- Has the municipality made adequate provision for debt impairment *(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)* on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	The municipality made provision for debt impairment as per the Annual Financial Statement of 30 June 2023/24.
		***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 propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".*		
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment *(considering its asset register and physical state of assets)* on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	The municipality made provision for debt depreciation as per the Annual Financial Statement of 30 June 2023/24.
		***Note** - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".*		
11	6.4.2	- ***If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes	The municipal's MTREF is unfunded, a funding plan was tabled to council and submitted on GoMuni
		***Note** - If the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.*		
12	6.4.2	- ***If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? ***Note** - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations 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	
14	6.5	**Cost reflective tariffs –** (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	The municipality submitted the cost reflective tariff on GoMuni.
	6.6	**Electricity and water as collection tools –** has the municipality, with effect from the tabling of the 2023/24 MTREF, ***demonstrated, through its by-laws and budget related policies*** that:		
15	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
16	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.
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No	No restriction devices for water. Technical services can not restrict water meters. Faulty meters and straight connections are a lot.
18	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? ***Note –** the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.*	No	No restriction devices for water. We can block prepaid meters and cut-off conventional electricity but not for conventional water.
	6.6	***Supporting evidence**: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.*		
	6.7	**Maintain a minimum average quarterly collection of property rates and services charges –**		
19	6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter	The municipality collected 12% for April.
		***Note** - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.*		
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following :**		
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	Yes	Ikhutseng about 70% of the revenue base
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes	Technical can not restrict water meters. Area with prepaid is being blocked to buy tokens.
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	Yes	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	Applied for RT29 transversal contract and grant.
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
	6.8	**Municipality's Completeness of the revenue base –**		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	There are misalignments and are working to correct with the new GVR
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? ***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
28	6.8.2	- **For the latest ending Quarter** -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	Yes	

	6.9	Monitor and report on implementation –		
29	6.9.1	- **MFMA section 71 reporting** – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the **active intervention evident** from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? ***Note*** *- condition 6.9.2 has a typing error and must refer to 6.9.1.*	Yes	
31	6.9.3	- **Municipalities with financial recovery plans (FRP)** – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No	
		[illegible]		
	6.10	[illegible]		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? **Note** *- in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	Yes	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
		[illegible]		
36	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	
		[illegible]		
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources)		
37	6.12.1	- has the municipality **apportioned and ring-fenced in a sub-account** to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) **the component of the** Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No	The municipality budgeted for the free basic for all services for 1200 indigents
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	
		[illegible]		
39		***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.
40	6.13	**Accounting Treatment** - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear 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.*	No	
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	For the month of April, due to financial constrains the municipality failed to make payments to Eskom and Vaalharts .
		[illegible]		

PT: HOD/ NT / MM Name: TUMELO THAGE

Signature of HOD/ NT/ MM:

Date: 16/05/2025

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

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

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

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

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

Province		
NW		
Code	District	Code Description
NC093	Frances Baard	Magareng

Monthly Performance Report

Month	Code Descr.	Code	Compliance Status (Part F) Score	Month applicable
1.July	Magareng	NC093	40%	Yes
2.August	Magareng	NC093	56%	Yes
3.September	Magareng	NC093	54%	Yes
4.October	Magareng	NC093	49%	Yes
5.November	Magareng	NC093	50%	Yes
6.December	Magareng	NC093	58%	Yes
7.January	Magareng	NC093	63%	Yes
8.February	Magareng	NC093	56%	Yes
9.March	Magareng	NC093	59%	Yes
10.April	Magareng	NC093	56%	Yes
11.May	Magareng	NC093	0%	Yes
12.June	Magareng	NC093	0%	Yes

HOD Name: TUMELO THAGE

Signature of HOD:

Date: 16/05/2025

Comments/Motivation

** 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 (

NB - Collection rate principle applied (Cas

Collection Rate Assessment

Click to view/close months

Total Aggregate Collection	4.October - Reporting for September in October: Billing For September	Collection in October	R - Billing not collected	% Collection	5.November - Reporting for October in November: Billing For October	Collection in November	R - Billing not collected	% Collection	6.December - Reporting for November in December: Billing For November	Collection in December	R - Billing not collected	% Collection	Summary - Quarter 2: Billing	Collection	R - Billing not collected	% Collection	Q2
1.Collection for whole demarcation	5 579 681	757 314	4 822 367	14%	5 553 820	1 243 968	4 465 729	22%	5 781 331	757 314	5 024 017	13%	########	2 758 597	14 156 235	16%	16%
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3.Collection: Property Rates	1 128 547	367 481	761 066	33%	1 111 042	279 208	831 835	25%	978 476	367 481	610 995	38%	3 218 066	1 014 170	2 203 896	32%	32%
4.Total average collection: Electricity (Municipal supplied areas)	468 266	117 050	351 216	25%	466 354	622 231	0	133%	466 489	117 050	349 439	25%	1 401 109	856 331	544 778	61%	61%
5.Total average collection: Water	371 042	98 490	272 552	27%	374 846	122 445	252 401	33%	675 492	98 490	577 003	15%	1 421 381	319 425	1 101 956	22%	22%
6.Total average collection: Wastewater	756 591	22 127	734 464	3%	756 214	51 874	704 340	7%	762 436	22 127	740 308	3%	2 275 241	96 129	2 179 112	4%	4%
7.Total average collection: Refuse	565 990	86 342	479 648	15%	571 533	88 036	483 496	15%	574 596	86 342	488 254	15%	1 712 118	260 721	1 451 398	15%	15%
8. 7.Total average collection: Interest	2 289 244	65 824	2 223 420	3%	2 273 831	80 174	2 193 657	4%	2 323 842	65 824	2 258 018	3%	6 886 916	211 822	6 675 095	3%	3%

Total Aggregate Collection	7.January - Reporting for December in January: Billing For December	Collection in January	R - Billing not collected	% Collection	8.February - Reporting for January in February: Billing For January	Collection in February	R - Billing not collected	% Collection	9.March - Reporting for Februaty in March: Billing For February	Collection in March	R - Billing not collected	% Collection	Summary - Quarter 3: Billing	Collection	R - Billing not collected	% Collection	Q3
1.Collection for whole demarcation	5 553 820	764 397	4 789 423	14%	5 448 569	1 067 062	4 381 506	20%	5 444 892	2 324 722	3 765 077	43%	16 447 281	4 156 181	12 291 099	25%	25%
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3.Collection: Property Rates	1 111 042	193 979	917 063	17%	975 607	451 078	524 529	46%	988 098	1 551 588	0	157%	3 074 748	2 196 645	878 103	71%	71%
4.Total average collection: Electricity (Municipal supplied areas)	466 354	352 596	113 758	76%	496 911	315 424	181 487	63%	397 765	479 183	0	120%	1 361 029	1 147 203	213 826	84%	84%
5.Total average collection: Water	374 846	84 139	290 707	22%	309 908	86 690	223 218	28%	406 417	89 336	317 081	22%	1 091 171	260 164	831 006	24%	24%
6.Total average collection: Wastewater	756 214	21 473	734 741	3%	737 913	29 187	708 727	4%	744 369	67 009	677 360	9%	2 238 496	117 668	2 120 828	5%	5%
7.Total average collection: Refuse	571 533	55 874	515 659	10%	554 276	81 661	472 615	15%	556 870	75 276	481 595	14%	1 682 679	212 811	1 469 868	13%	13%
8. 7.Total average collection: Interest	2 273 831	56 336	2 217 495	2%	2 373 955	103 022	2 270 932	4%	2 351 373	62 331	2 289 042	3%	6 999 158	221 690	6 777 468	3%	3%

Total Aggregate Collection	10.April - Reporting for March in April: Billing For March	Collection in April	R - Billing not collected	% Collection	Summary - Quarter 4: Billing	Collection	R - Billing not collected	% Collection	Q4
1.Collection for whole demarcation	5 859 643	729 843	5 129 800	12%	5 859 643	729 843	5 129 800	12%	12%
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3.Collection: Property Rates	1 139 589	232 017	907 572	20%	1 139 589	232 017	907 572	20%	20%
4.Total average collection: Electricity (Municipal supplied areas)	522 430	236 141	286 289	45%	522 430	236 141	286 289	45%	45%
5.Total average collection: Water	405 151	98 289	306 862	24%	405 151	98 289	306 862	24%	24%
6.Total average collection: Wastewater	757 345	22 067	735 278	3%	757 345	22 067	735 278	3%	3%
7.Total average collection: Refuse	575 693	76 399	499 294	13%	575 693	76 399	499 294	13%	13%
8. 7.Total average collection: Interest	2 459 434	64 930	2 394 505	3%	2 459 434	64 930	2 394 505	3%	3%

Complete This Section

Quarter 2 Performance Per Ward

Electricity Supplier	Ward Name & Number	Services	4.October: Billing For September	Collection in October	Rand Value of Billing not collected	% Collection	5.November: Billing For October	Collection in November	Rand Value of Billing not collected	% Collection	6.December: Billing For November	Collection in December	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q2
Eskom Supplied	Ward 1 - Ikhutseng	Property Rates Tax	35 667	157	35 510	0%	35 667	-	35 667	0%	35 667	157	35 510	0%	107 000	314	106 686	0%	0%
		Electricity	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	0%
		Water	43 643	450	43 193	1%	43 643	395	43 248	1%	43 643	450	43 193	1%	130 929	1 296	129 633	0%	1%
		Refuse	97 535	1 103	96 431	1%	97 535	338	97 196	0%	97 535	1 103	96 431	1%	292 604	2 545	290 059	1%	1%
		Waste Water	164 608	4 468	160 140	3%	164 608	4 014	160 594	2%	164 608	4 468	160 140	3%	493 825	12 950	480 875	3%	3%
		Interest	387 254	201	387 052	0%	390 808	-	390 808	0%	394 377	201	394 176	0%	1 172 439	403	1 172 036	0%	0%
Partial Eskom & Mun Supplied	Ward 2 - Ikhutseng	Property Rates Tax	71 226	15 254	55 971	21%	71 245	10 578	60 667	15%	61 782	15 254	46 527	25%	204 252	41 087	163 165	20%	20%
		Electricity	93 194	2 253	90 941	2%	91 495	88 174	3 322	96%	82 315	2 253	80 062	3%	267 004	92 680	174 324	35%	35%
		Water	66 574	1 949	64 625	3%	65 792	23 393	42 399	36%	75 214	1 949	73 265	3%	207 579	27 290	180 289	13%	13%
		Refuse	132 640	8 367	124 273	6%	132 640	10 081	122 558	8%	132 753	8 367	124 386	6%	398 032	26 815	371 217	7%	7%
		Waste Water	216 810	1 841	214 969	1%	210 777	21 202	189 575	10%	216 810	1 841	214 969	1%	644 396	24 884	619 512	4%	4%
		Interest	548 211	837	547 374	0%	554 633	50 806	503 827	9%	559 099	837	558 262	0%	1 661 943	52 481	1 609 462	3%	3%
Eskom supplied	Ward 3 - Ikhutseng	Property Rates Tax	25 452	563			25 452	523			29 056	563							
		Electricity	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	0%
		Water	20 866	291	20 575	1%	20 966	352	20 615	2%	21 017	291	20 725	1%	62 849	935	61 914	1%	1%
		Refuse	39 655	408	39 247	1%	39 881	575	39 306	1%	39 994	408	39 586	1%	119 530	1 391	118 139	1%	1%
		Waste Water	63 346	204	63 142	0%	63 723	473	63 250	1%	63 912	204	63 707	0%	190 981	882	190 099	0%	0%
		Interest	160 713	85	160 628	0%	162 284	45	162 239	0%	163 855	85	163 769	0%	486 852	215	486 637	0%	0%
Mun Supplied	Ward 4 - Warrenvale	Property Rates Tax	163 861	55 025			163 861	40 345			165 771	55 025							
		Electricity	27 438	18 353	9 085	67%	24 419	9 868	14 552	40%	37 600	18 353	19 247	49%	89 457	46 573	42 884	52%	52%
		Water	70 796	20 148	50 648	28%	82 301	13 956	68 345	17%	89 715	20 148	69 567	22%	242 813	54 252	188 560	22%	22%
		Refuse	119 907	31 907	88 000	27%	123 527	30 893	92 634	25%	123 058	31 907	91 151	26%	366 492	94 708	271 784	26%	26%
		Waste Water	165 780	12 397	153 383	7%	170 870	11 157	159 713	7%	170 870	12 397	158 473	7%	507 520	35 951	471 569	7%	7%
		Interest	345 865	7 485	338 380	2%	350 111	5 897	344 214	2%	324 481	7 485	316 996	2%	1 020 457	20 867	999 590	2%	2%
Mun Supplied	Ward 5 - Warrenton	Property Rates Tax	775 965	296 308			758 441	224 339			629 484	296 308							
		Electricity	347 634	96 444	251 190	28%	350 439	524 190	0	150%	346 574	96 444	250 130	28%	1 044 647	717 078	327 570	69%	69%
		Water	116 470	75 209	41 261	65%	109 450	80 430	29 021	73%	393 210	75 209	318 001	19%	619 131	230 848	388 282	37%	37%
		Refuse	65 560	43 637	21 922	67%	67 256	37 585	29 671	56%	70 562	43 637	26 925	62%	203 378	124 860	78 518	61%	61%
		Waste Water	14 005	2 446	11 559	17%	14 193	1 384	12 809	10%	14 193	2 446	11 748	17%	42 391	6 275	36 116	15%	15%
		Interest	450 703	57 101	393 602	13%	415 791	23 377	392 414	6%	478 404	57 101	421 303	12%	1 344 898	137 579	1 207 319	10%	10%
Eskom supplied	Ward 6 - Ikhutseng	Property Rates Tax	56 377	174	56 203	0%	56 377	3 424	52 953	6%	56 718	174	56 544	0%	169 472	3 771	165 701	2%	2%
		Electricity	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	#DIV/0!	#DIV/0!
		Water	52 693	442	52 252	1%	52 693	3 920	48 773	7%	52 693	442	52 252	1%	158 080	4 803	153 276	3%	3%
		Refuse	110 694	919	109 775	1%	110 694	8 563	102 131	8%	110 694	919	109 775	1%	332 083	10 402	321 681	3%	3%
		Waste Water	132 043	771	131 272	1%	132 043	13 644	118 399	10%	132 043	771	131 272	1%	396 128	15 185	380 943	4%	4%
		Interest	396 498	114	396 384	0%	400 204	49	400 155	0%	403 626	114	403 512	0%	1 200 329	278	1 200 051	0%	0%

Quarter 3 Performance Per Ward

Ward Name & Number	Services	7.January: Billing For December	Collection in January	Rand Value of Billing not collected	% Collection	8.February: Billing For January	Collection in February	Rand Value of Billing not collected	% Collection	9.March: Billing For February	Collection in March	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q3
Ward 1 - Ikhutseng	Property Rates Tax	35 667	1 101	34 566	3%	35 667	-	35 667	0%	35 667	1 104	34 562	3%	107 000	2 205	104 795	2%	2%
	Electricity	-	-	-	0%	-	-	-	0%	-	196	0	0%	-	196	(196)	#DIV/0!	#DIV/0!
	Water	43 643	1 575	42 068	4%	43 492	442	43 050	1%	43 492	6 216	37 277	14%	130 627	8 233	122 395	6%	6%
	Refuse	97 535	2 585	94 950	3%	97 195	1 622	95 573	2%	97 195	10 973	86 222	11%	291 925	15 180	276 745	5%	5%
	Waste Water	164 608	8 294	156 314	5%	164 231	4 042	160 189	2%	164 231	19 048	145 183	12%	493 071	31 384	461 687	6%	6%
	Interest	390 808	273	390 535	0%	401 436	10	401 426	0%	405 157	23 640	381 517	6%	1 197 401	23 922	1 173 479	2%	2%
Ward 2 - Ikhutseng	Property Rates Tax	71 245	4 484	66 761	6%	71 278	10 663	60 614	15%	71 278	3 005	68 272	4%	213 801	18 153	195 648	8%	8%
	Electricity	91 495	2 129	89 366	2%	69 260	1 443	67 816	2%	71 960	278 740	0	387%	232 715	282 312	(49 598)	121%	121%
	Water	65 792	2 853	62 939	4%	67 423	1 911	65 513	3%	59 987	2 786	57 201	5%	193 202	7 549	185 653	4%	4%
	Refuse	132 640	3 213	129 427	2%	132 640	3 499	129 140	3%	132 640	1 485	131 155	1%	397 919	8 197	389 722	2%	2%
	Waste Water	210 777	2 328	208 449	1%	210 777	1 936	208 841	1%	210 777	1 130	209 647	1%	632 330	5 393	626 936	1%	1%
	Interest	554 633	2 527	552 106	0%	570 829	721	570 109	0%	577 625	8 822	568 803	2%	1 703 087	12 069	1 691 017	1%	1%
Ward 3 - Ikhutseng	Property Rates Tax	25 452	356	25 095	1%	29 056	563	28 492	2%	29 056	523			83 563	1 442	82 120	2%	2%
	Electricity	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	#DIV/0!	0%
	Water	20 966	50	20 916	0%	20 916	291	20 625	1%	21 168	503	20 665	2%	63 050	844	62 206	1%	1%
	Refuse	39 881	306	39 576	1%	39 768	234	39 534	1%	39 768	225	39 543	1%	119 417	765	118 652	1%	1%
	Waste Water	63 723	260	63 463	0%	63 535	204	63 330	0%	63 535	285	63 250	0%	190 792	750	190 043	0%	0%
	Interest	162 284	4	162 280	0%	166 980	85	166 894	0%	172 268	45	172 223	0%	501 531	134	501 398	0%	0%
Ward 4 - Warrenvale	Property Rates Tax	163 861	30 694			165 194	50 122			165 194	553 124							
	Electricity	24 419	6 314	18 105	26%	22 555	23 336	0	103%	14 262	8 156	6 106	57%	61 237	37 806	23 431	62%	62%
	Water	82 301	13 416	68 885	16%	80 203	22 834	57 369	28%	101 122	21 251	79 871	21%	263 626	57 502	206 124	22%	22%
	Refuse	123 527	18 177	105 350	15%	115 835	36 692	79 143	32%	116 496	24 809	91 688	21%	355 858	79 678	276 181	22%	22%
	Waste Water	170 870	8 926	161 944	5%	159 747	16 475	143 272	10%	159 935	13 383	146 552	8%	490 552	38 785	451 767	8%	8%
	Interest	350 111	8 951	341 160	3%	364 218	8 938	355 281	2%	315 856	9 149	306 707	3%	1 030 185	27 038	1 003 147	3%	3%
Ward 5 - Warrenton	Property Rates Tax	758 441	156 539			617 695	389 693			630 186	993 762							77%
	Electricity	350 439	344 153	6 286	98%	405 096	290 645	114 451	72%	311 543	192 090	119 452	62%	1 067 077	826 888	240 189	77%	77%
	Water	109 450	65 532	43 918	60%	45 230	61 089	0	135%	128 005	58 087	69 918	45%	282 686	184 709	97 977	65%	65%
	Refuse	67 256	29 884	37 372	44%	58 257	39 386	18 871	68%	60 190	37 456	22 734	62%	185 703	106 726	78 978	57%	57%
	Waste Water	14 193	872	13 321	6%	7 770	5 736	2 034	74%	14 037	32 719	0	233%	36 000	39 328	(3 328)	109%	109%
	Interest	415 791	44 428	371 363	11%	459 493	93 219	366 274	20%	465 193	20 623	444 570	4%	1 340 477	158 270	1 182 207	12%	12%
Ward 6 - Ikhutseng	Property Rates Tax	56 377	806	55 572	1%	56 718	36	56 681	0%	56 718	69	56 649	0%	169 812	911	168 902	1%	1%
	Electricity	-	-	-	0%	-	-	-	0%	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
	Water	52 693	713	51 981	1%	52 643	122	52 521	0%	52 643	493	52 150	1%	157 979	1 328	156 652	1%	1%
	Refuse	110 694	1 710	108 984	0%	110 581	228	110 353	0%	110 581	328	110 253	0%	331 856	2 266	329 590	1%	1%
	Waste Water	132 043	792	131 251	1%	131 854	793	131 061	1%	131 854	443	131 411	0%	395 751	2 029	393 722	1%	1%
	Interest	400 204	154	400 050	0%	410 998	50	410 948	0%	415 275	53	415 222	0%	1 226 477	257	1 226 220	0%	0%

Quarter 4 Performance Per Ward

Ward Name & Number	Services	10.April: Billing For March	Collection in April	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q4
Ward 1 - Ikhutseng	Property Rates Tax	35 667	387	-	1%	35 667	387	35 279	1%	1%
	Electricity	-	-	-	-100%	-	-	-	#DIV/0!	0%
	Water	43 643	421	43 222	1%	43 643	421	43 222	1%	1%
	Refuse	97 535	1 378	96 157	1%	97 535	1 378	96 157	1%	1%
	Waste Water	164 608	1 715	162 894	1%	164 608	1 715	162 894	1%	1%
	Interest	408 366	302	408 063	0%	408 366	302	408 063	0%	0%
Ward 2 - Ikhutseng	Property Rates Tax	71 258	11 132	60 127	16%	71 258	11 132	60 127	16%	16%
	Electricity	69 824	129 936	0	186%	69 824	129 936	(60 113)	186%	186%
	Water	68 194	2 758	65 436	4%	68 194	2 758	65 436	4%	4%
	Refuse	132 753	5 668	127 085	4%	132 753	5 668	127 085	4%	4%
	Waste Water	210 777	2 615	208 162	1%	210 777	2 615	208 162	1%	1%
	Interest	584 796	5 436	579 360	1%	584 796	5 436	579 360	1%	1%
Ward 3 - Ikhutseng	Property Rates Tax	29 056	512	28 544	2%					
	Electricity	-	-	-	0%	-	-	-	#DIV/0!	0%
	Water	21 268	30	21 238	0%	21 268	30	21 238	0%	0%
	Refuse	39 994	445	39 550	1%	39 994	445	39 550	1%	1%
	Waste Water	63 912	78	63 834	0%	63 912	78	63 834	0%	0%
	Interest	173 839	-	173 839	0%	173 839	-	173 839	0%	0%
Ward 4 - Warrenvale	Property Rates Tax	165 194	54 182	111 012	33%					
	Electricity	27 210	11 951	15 259	44%	27 210	11 951	15 259	44%	44%
	Water	88 666	41 913	46 753	47%	88 666	41 913	46 753	47%	47%
	Refuse	124 457	31 310	93 147	25%	124 457	31 310	93 147	25%	25%
	Waste Water	171 436	14 998	156 438	9%	171 436	14 998	156 438	9%	9%
	Interest	375 468	10 503	364 964	3%	375 468	10 503	364 964	3%	3%
Ward 5 - Warrenton	Property Rates Tax	781 697	165 477	616 219	21%					
	Electricity	425 396	94 254	331 142	22%	425 396	94 254	331 142	22%	22%
	Water	130 687	52 060	78 627	40%	130 687	52 060	78 627	40%	40%
	Refuse	70 260	35 688	34 572	51%	70 260	35 688	34 572	51%	51%
	Waste Water	14 570	609	13 961	4%	14 570	609	13 961	4%	4%
	Interest	497 974	48 323	449 651	10%	497 974	48 323	449 651	10%	10%
Ward 6 - Ikhutseng	Property Rates Tax	56 718	327	56 391	1%	56 718	327	56 391	1%	1%
	Electricity	-	-	-	0%	-	-	-	#DIV/0!	0%
	Water	52 693	1 107	51 586	2%	52 693	1 107	51 586	2%	2%
	Refuse	110 694	1 910	108 785	2%	110 694	1 910	108 785	2%	2%
	Waste Water	132 043	2 053	129 989	2%	132 043	2 053	129 989	2%	2%
	Interest	418 992	365	418 627	0%	418 992	365	418 627	0%	0%

15.5 Monthly –Restriction of Free Basics to Indigent Households

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

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

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

Description	Ref	As Per Debt Relief Application	Current Year - 2024 23/24			2024/2025 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
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	8 683		
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)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		–	**2 561 249**	–	–	**2 901**	**4 464**	**4 847**	**5 948**	**6 249**	**6 008**	**7 084**	**6 617**	**7 421**	**8 683**	–	–
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	–	**2 561 249**	–	–	**2 901**	**4 464**	**4 847**	**5 948**	**6 249**	**6 008**	**7 084**	**6 617**	**7 421**	**8 683**	–	–
Status of Water meters :																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water																	
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	10	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physcally restricting Water to the national free basic limit of 6 kilolitres per \household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households receiving unlimited supply - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	1 229	–	–
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**	**1 229**	–	–
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	–	**4 220 003**	–	–	–	–	–	**491**	**491**	**491**	**737**	**737**	**983**	**1 229**	–	–
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity																	
Number of Indigent HH's with conventional metered Electricity																	
Number of Indigent HH's NOT metered currently - Electricity																	
Number of indigent HH's with other energy sources - No metering		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	12	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Status of unlimited supply of Electricity :																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physcally 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)*	7																
Water (6 kilolitres per household per month)			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided to ALL Househols in - Formal Settlements (R'000)																	
Water (6 kilolitres 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	8 683		
Electricity/other energy (50kwh per household per month)			4 220 003	–		–	–	–	491	491	491	737	737	983	1 229		
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	8	–	**6 781 252**	–	–	**2 901**	**4 464**	**4 847**	**6 439**	**6 741**	**6 500**	**7 821**	**7 354**	**8 404**	**9 912**	–	–
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																	
Water (kilolitres per household per month)			2 561 249	–	–	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421	8 683	–	–
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)			3 393 599	–	–	3 394	5 279	5 279	8 107	8 107	8 107	12 443	12 443	13 574	17 533	–	–
Electricity (kwh per household per month)			4 220 003	–	–	–	–	–	491	491	491	737	737	983	1 229	–	–
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	16 679	–	–
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(a)																
PSI Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)**																	
Water **(in excess of 6 kilolitres per indigent household per month)**	15		2 561 249	–	–	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421	8 683	–	–
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	17 533	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**			4 220 003	–	–	–	–	–	491	491	491	737	737	983	1 229	–	–
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	16 679	–	–
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		–	**12 211 013**	–	–	**9 122**	**15 626**	**16 573**	**23 822**	**24 123**	**24 159**	**32 871**	**32 403**	**35 377**	**44 124**	–	–

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

Property Rates Reconciliation	
Province	NC
District	Frances Baard District
Type	LM
Municipal Name	Magareng
GV Period	01/07/2019 - 30/06/2024
Financial Year	Select from Drop Down
Reconciliation Period	Quarter 4

Reconciliation Overview

High Level Reconciliation

Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6522	6518	4	519 605 500.00	518 089 500.00	1 516 000.00
Industrial	15	16	-1	2 096 000.00	2 106 000.00	10 000.00
Business and Commercial	124	105	19	108 936 010.00	59 545 010.00	49 391 000.00
Agricultural	452	467	-15	960 743 000.00	971 163 000.00	10 420 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	13	18	-5	103 870 000.00	105 333 000.00	1 463 000.00
PSI	78	74	4	20 719 000.00	20 027 000.00	692 000.00
PBO	25	25	0	49 530 000.00	49 530 000.00	-
Multi Use	3	0	3	530 000.00	-	530 000.00
Vacant	0	0	0	-	-	-
POW	0	0	0	-	-	-
Municipal	301	301	0	108 121 400.00	108 121 400.00	-
Other	5	9	-4	23 620 000.00	23 620 000.00	-
	7538	7533	5	1 897 770 910.00	1 857 534 910.00	40 236 000.00

Detailed Reconciliation

Propety Categories	Monthly Billing			Quarterly		
Propety Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	470 275	468 687	1588	1 410 826.09	1 406 062.05	4 764.04
Industrial	4 564	4 586	- 22	13 692.12	13 757.55	- 65.43
Business and Commercial	237 208	129 659	107 549	711 624 49	388 978.41	322 646.08
Agricultural	261 002	298 042	- 37 040	783 005.55	894 126.87	- 111 121.33
Mining	-	-	-	-	-	-
State Owned for Public Purpose	226 177	229 363	- 3 186	678 530.78	688 087.89	- 9 557.12
PSI	3 940	3 808	132	11 820.19	11 425.41	394.78
PBO	13 456	-	13 456	40 366.95	-	40 366.95
Multi Use	-	-	-	-	-	-
Vacant	-	-	-	-	-	-
POW	-	-	-	-	-	-
Municipal	-	648	- 648	-	1942.68	- 1942.68
Other	-	-	-	-	-	-
Total	R1 216 622.05	R1 134 793 62	R81 828 43	3 649 866.15	3 404 380 86	245 485.29

Prepared By	K Modise	Date	12-May-25
	Contatct Details gololo.modise@gmail.com		
Signature			
Reviewed By	Ms.K.V. Khaziwa	Date	16/05/2025
	Contact Details		
Signature			

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

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

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

17. Municipal Manager's Quality Certification

Quality Certificate

I...**Tumelo Thage. The Acting Municipal Manager** of **Magareng Local Municipality (NC093),** hereby certify that–

- [X] 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 **April 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Mr T Thage
Acting Municipal Manager

16/05/2025
Date