

MAGARENG



MUNICIPALITY

MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2024/2025

DISTRIBUTION:

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

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List of Abbreviations and Acronyms used in the Monthly Budget Statement

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

Part 1: In-Year Report for the Period Ending 31 May 2025

TO: THE EXECUTIVE MAYOR

FROM: THE CHIEF FINANCIAL OFFICER: BUDGET & TREASURY OFFICE

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

1. Purpose

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

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 31st May 2025, the total **operating revenue amounts to R 5.8 million**, and the actual year-to-date revenue amounts to **R145.1 million**, which reflected negative year to date variance of 2% which amounts to **R3.5 million** when compared to the projected budget of **R148.6 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 – 31st May 2025:

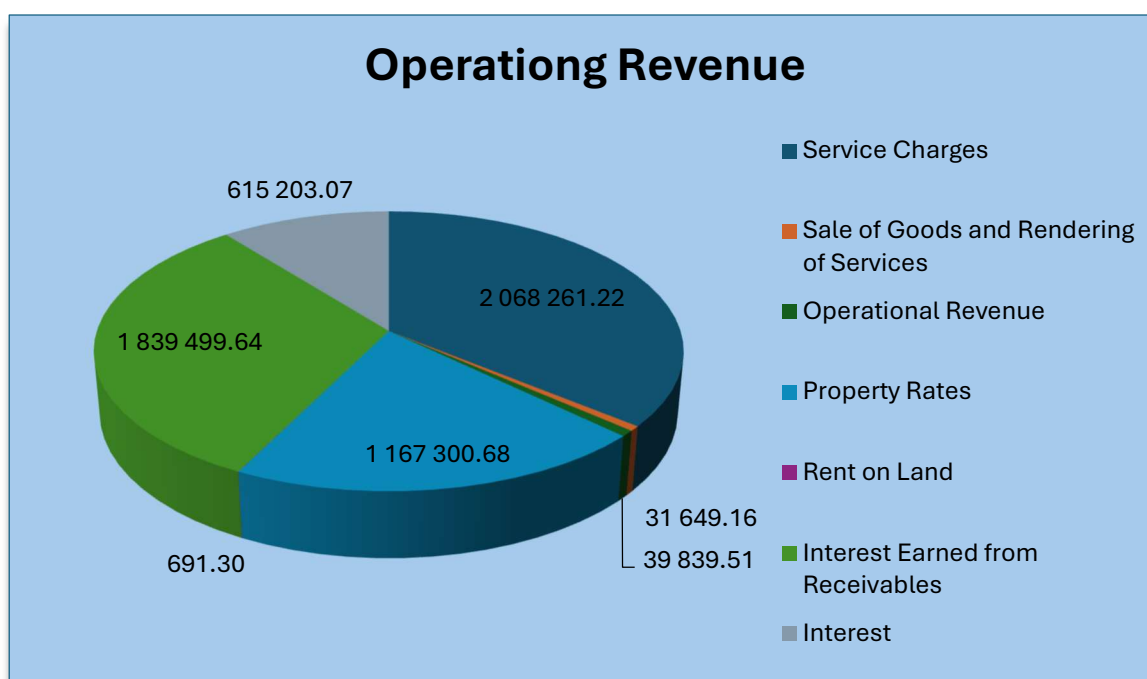


Table 1: Income for 1st to 31st May 2025

Operating Revenue Budget

The total revenue excluding capital transfers original budget amounts to **R 161.5 million** which was adjusted to **R162.1 million** for the 2024/25 financial year. For the period ending 31 May 2025 a total of **R5.8 million** has been billed, the year-to-date actual amounts to **R145.1 million** which is **2%** under the projected budget that amounts to **R148.6 million**.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

NC053 Magelang - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M11 May										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 600	18 637	18 637	474	15 409	17 084	(1 675)	-10%	18 637
Service charges - Water		3 264	3 663	5 196	305	4 419	4 763	(344)	-7%	5 196
Service charges - Waste Water Management		8 059	11 363	9 363	741	8 315	8 583	(268)	-3%	9 363
Service charges - Waste management		6 050	7 045	7 045	549	6 171	6 458	(287)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	1 171	32	909	1 074	(164)	-15%	1 171
Agency services		-	-	-	-	-	-	-	-	-
Interest										
Interest earned from Receivables		19 311	24 389	24 389	1 839	19 228	22 356	(3 128)	-14%	24 389
Interest from Current and Non Current Assets		357	-	44	-	22	40	(18)	-45%	44
Dividends										
Rent on Land		9	2	36	1	22	33	(11)	-33%	36
Rental from Fixed Assets		6	3	149	(2)	9	136	(128)	-94%	149
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	40	412	273	139	51%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 167	12 445	13 391	(946)	-7%	14 608
Surcharges and Taxes										
Fines, penalties and forfeits		395	586	586	-	-	537	(537)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	73 390	64	71 253	67 274	3 979	6%	73 390
Interest		5 986	7 146	7 146	615	6 447	6 551	(103)	-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	5 825	145 061	148 553	(3 492)	-2%	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	473 567	-	15 409 337
Service charges - Water	368 559	357 669	371 954	411 699	687 038	400 972	309 743	408 528	443 136	354 621	304 779	-	4 418 700
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	741 132	-	8 314 695
Service charges - Waste management	571 186	566 226	565 990	562 257	561 436	565 801	551 222	556 322	562 295	559 014	548 783	-	6 170 532
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	31 649	-	909 184
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	1 839 500	-	19 227 931
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	-	-	691	-	22 121
Rental from Fixed Assets	9 475	-	6 810	-	817	940	-	3 265	-	-	1 511	-	8 813
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 780	-	84 913	56 993	53 871	17 731	42 974	41 139	43 026	13 637	39 840	-	411 903
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	1 167 301	-	12 444 919
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	64 008	-	71 253 075
Interest	548 643	556 326	564 689	572 446	580 830	589 286	598 741	603 471	611 194	606 512	615 203	-	6 447 342
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	5 824 942	-	145 060 546

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, **R11.8 million** was spent; and the year-to-date actual amounts to **R149.7 million**, which is **12%** below the projected expenditure amounting to **R170.9 million**.

Table 2: Expenditure from 1st to 31st May 2025

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		47 180	54 352	54 964	4 021	45 445	50 384	(4 939)	-10%	54 964
Remuneration of councillors		5 257	5 587	5 365	438	4 841	4 918	(77)	-2%	5 365
Bulk purchases - electricity		26 694	25 000	22 740	1 300	14 208	20 845	(6 637)	-32%	22 740
Inventory consumed		10 606	13 333	13 018	516	6 123	11 933	(5 810)	-49%	13 018
Debt impairment		–	17 056	31 865	1 779	29 209	29 209	0	0%	31 865
Depreciation and amortisation		18 423	23 541	23 541	1 962	21 579	21 579	0	0%	23 541
Interest		1 958	1 887	1 415	–	146	1 298	(1 152)	-89%	1 415
Contracted services		11 680	7 750	12 302	915	9 795	11 277	(1 482)	-13%	12 302
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		63 729	–	–	–	–	–	–	–	–
Operational costs		19 054	15 824	20 694	915	18 388	18 969	(581)	-3%	20 694
Losses on Disposal of Assets		3 105	–	–	–	–	–	–	–	–
Other Losses		–	579	579	–	–	530	(530)	-100%	579
Total Expenditure		207 686	164 908	186 482	11 845	149 734	170 942	(21 208)	-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	4 021 248	-	45 444 941
Remuneration of councillors	416 308	416 308	416 308	416 308	416 308	599 493	437 521	409 619	437 531	437 531	437 531	-	4 840 766
Bulk purchases- electricity	-	-	1 880 592	-	-	5 146 450	1 739 130	-	2 695 652	1 445 840	1 300 000	-	14 207 665
Inventory consumed	772 026	433 883	400 635	518 096	794 821	805 214	582 927	147 368	621 766	530 321	515 984	-	6 123 040
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	1 779 052	-	20 570 646
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	1 961 724	-	21 578 967
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	914 995	-	9 795 222
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	914 881	-	18 388 023
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	11 845 415	-	141 095 055

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 main 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:

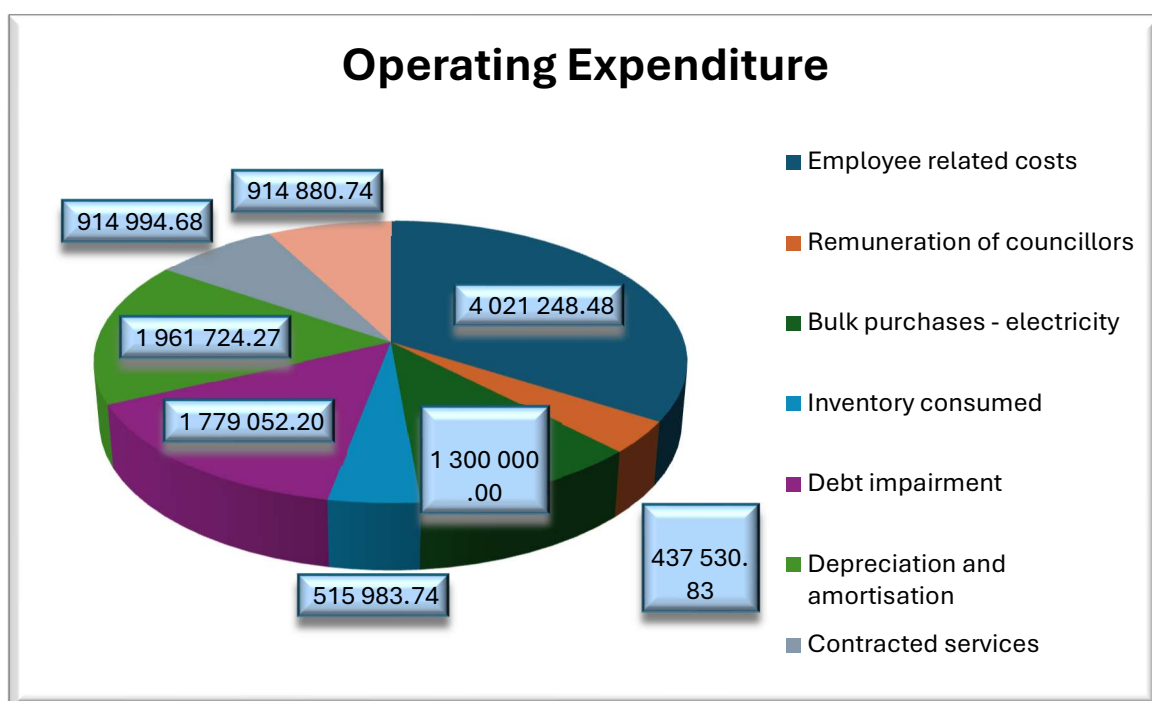


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Total Expenditure		207 686	164 908	186 482	11 845	149 734	170 942	(21 208)	-12%	186 482
Surplus/(Deficit)		(51 368)	(3 453)	(24 425)	(6 020)	(4 673)	(22 389)	17 716	-79%	(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 deficit of **R6.0 million** before adding the capital transfers.

Description	Budget Year 2024/25							
	Original Budget	Adjustment	Special Adjustment	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentals	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies								
Capital								
Municipal Infrastructure Grant	22,258,000.00	38,701,297.00	22,258,000.00	22,238,000.00	11,148,484.15	14,736,628.49	23,964,668.51	66%
Water Services Infrastructure Grant	20,000,000.00	20,000,000.00	25,000,000.00	25,000,000.00	16,516,606.18	21,261,754.37	1,261,754.37	85%
Regional Bulk Infrastructure Grant	-	32,834,809.00	32,834,809.00	24,010,735.56	19,639,182.01	24,092,439.76	8,742,369.24	73%
FBDM (Capital)	-	2,000,000.00	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	93,536,106.00	82,092,809.00	73,433,735.56	49,204,272.34	60,090,822.63	22,702,914.14	73%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	115,200,000.00	166,925,786.00	155,482,489.00	144,686,810.18	122,170,571.68	133,773,379.68	22,678,614.80	86%

For this financial year, the municipality had an original budget of **R42.3 million** on capital transfers which was adjusted to **R93.5 million**. Municipality received additional allocation which amounts **R5 million** from **WSIG** and during the initial adjustment municipality increased MIG allocation with **R16.4 million**, which was not an addition allocation but part of the project registration for 2025/2026 allocation which forced municipality to adjust 2024/25 capital budget to **R82 092 million** during the special adjustment. From the budgeted amount the municipality already received **R73.4 million**, in terms of Section 19 of Division of Revenue Act 2023.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Notes to Financial Statements										
Table 4: Monthly Budget Statement (Financial Performance (Revenue and Expenditure))										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		(51 368)	(3 453)	(24 425)	(6 020)	(4 673)	(22 389)	17 716	-79%	(24 425)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	82 093	351	73 434	75 252	(1 818)	-2%	82 093
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30%	57 668
Income Tax								-		
Surplus/(Deficit) after income tax		3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30%	57 668
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30%	57 668
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30%	57 668

The deficit before inclusion of capital transfers amounted to **R6.0 million** and after inclusion of capital transfers deficit decreased to **R5.6 million**.

3.3 Capital Expenditure.

For the reporting month, the municipality did spend on capital grants for reporting month and the actual year to date remains unchanged from the previous month and amounts to **R49.2 million** which reflects underspending on capital grants of **R26.0 million** when compared to year-to-date budget that amounts to **R75.3 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 - M11 May

NC053 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Capital expenditure of Transfers and Grants										
National Government:		36 794	42 258	80 093	–	47 304	73 418	(26 114)	-35.6%	80 093
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		827	–	–	–	–	–	–		–
Municipal Infrastructure Grant		18 900	22 258	22 258	–	11 148	20 403	(9 255)	-45.4%	22 258
Regional Bulk Infrastructure Grant		–	–	32 835	–	19 639	30 099	(10 459)	-34.8%	32 835
Water Services Infrastructure Grant		17 067	20 000	25 000	–	16 517	22 917	(6 400)	-27.9%	25 000
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	2 000	–	1 900	1 833	67	3.6%	2 000
FBDM(Capital)		–	–	2 000	–	1 900	1 833	67	3.6%	2 000
Other grant providers:		14 755	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		51 549	42 258	82 093	–	49 204	75 252	(26 047)	-34.6%	82 093

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 **R73.4 million** was received to date for capital grants, from the total amount received **R62.3 million (VAT Inc)** is committed or spent to date which translates **87%** average spent on Capital Grants and Transfers to date when compared to DoRA allocation

Description	Budget Year 2024/25							
	Original Budget	Adjustement	Special Adjustment	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	38,701,297.00	22,258,000.00	22,238,000.00	11,148,484.15	14,736,628.49	23,964,668.51	66%
Water Services Infrastructure Grant	20,000,000.00	20,000,000.00	25,000,000.00	25,000,000.00	16,516,606.18	21,261,754.37	- 1,261,754.37	85%
Regional Bulk Infrastructure Grant	-	32,834,809.00	32,834,809.00	24,010,735.56	19,639,182.01	24,092,439.76	8,742,369.24	73%
FBDM (Capital)	-	2,000,000.00	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	93,536,106.00	82,092,809.00	73,433,735.56	49,204,272.34	62,275,822.63	31,260,283.37	76%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	115,200,000.00	166,925,786.00	155,482,489.00	144,686,810.18	122,170,571.68	135,958,379.68	31,235,984.03	87%

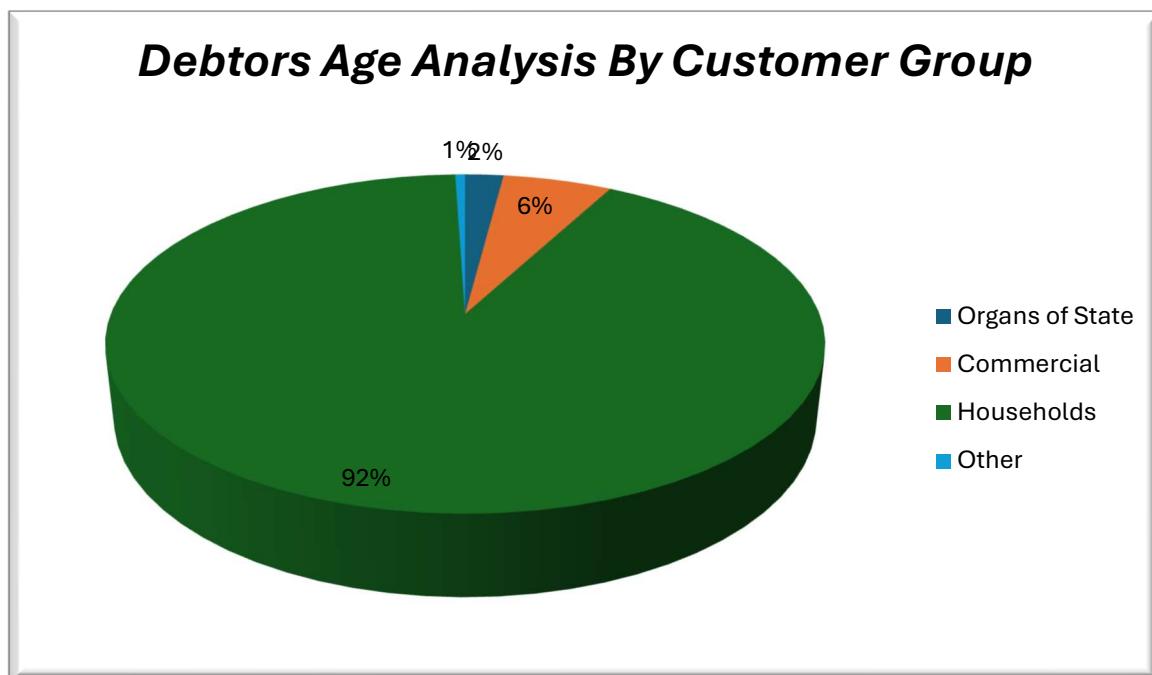
3.4 Debtors Ageing

The total debtors book as at end of May 2025 amounts to **R 476.5 million**, from the total debts **R436.6 million** is owned by Households, **R9.8 million** is owned by Organ of the States, **R27.6 million** is owned by Commercial and **R2.5 million** is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description		NT Code	Budget Year 2024/25											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	411	360	407	427	378	382	2 471	69 861	74 695	73 519				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	422	489	276	195	222	137	765	27 078	29 585	28 397				
Receivables from Non-exchange Transactions - Property Rates	1400	1 119	906	871	888	778	768	4 446	54 371	64 148	61 252				
Receivables from Exchange Transactions - Waste Water Management	1500	847	861	847	848	847	851	4 976	65 914	75 990	73 435				
Receivables from Exchange Transactions - Waste Management	1600	646	623	606	602	599	601	3 494	45 481	52 651	50 776				
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-				
Interest on Arrear Debtor Accounts	1810	2 492	2 472	2 449	2 467	2 382	2 353	13 716	146 777	175 108	167 696				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
Other	1900	57	44	43	43	46	46	227	3 820	4 325	4 181				
Total By Income Source	2000	5 993	5 754	5 500	5 469	5 251	5 137	30 096	413 302	476 503	459 256	-	-		
April Totals		6 032	5 697	5 579	5 308	5 197	5 535	29 188	409 178	471 713	454 406				
Debtors Age Analysis By Customer Group															
Organs of State	2200	395	304	370	303	318	235	1 188	6 641	9 755	8 686				
Commercial	2300	568	664	347	291	281	270	1 578	23 682	27 682	26 102				
Households	2400	4 999	4 756	4 753	4 845	4 619	4 599	27 136	380 887	436 592	422 085				
Other	2500	30	30	30	30	34	34	193	2 093	2 474	2 383				
Total By Customer Group	2600	5 993	5 754	5 500	5 469	5 251	5 137	30 096	413 302	476 503	459 256	-	-		

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



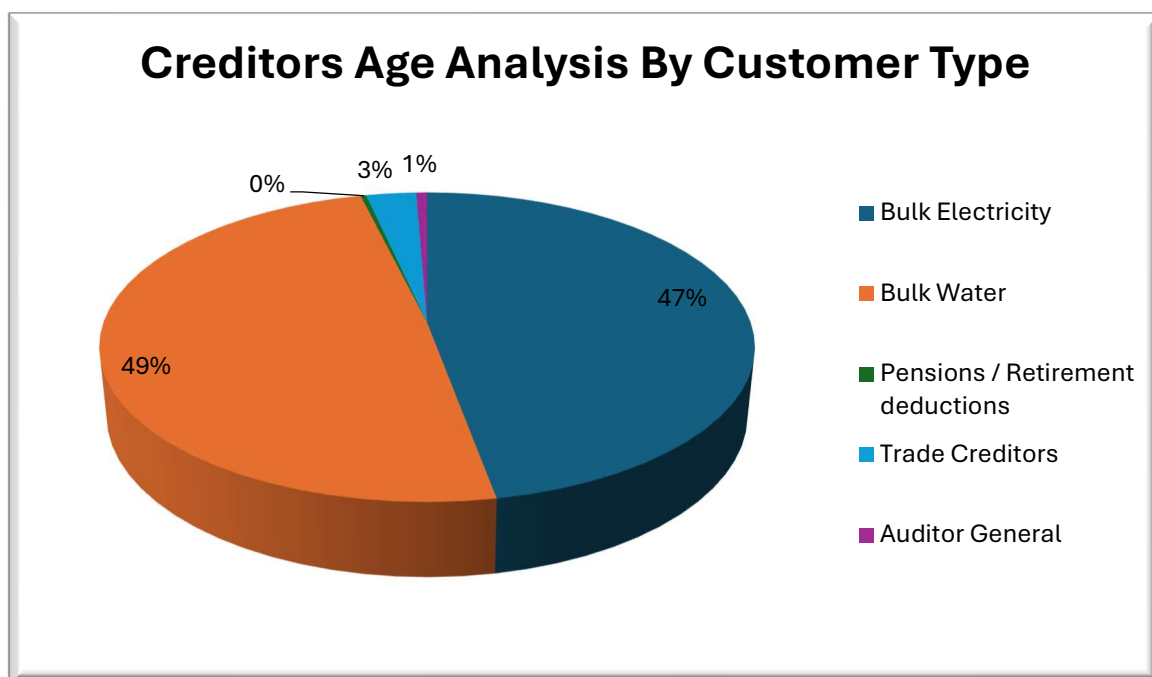
3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to **R279.3 million**. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes **R131.5 million** and **R137.1 million** represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

R0550 Inaging - Supporting Table 004 Monthly Budget Statement - aged creditors - FY 2024											
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	8 959	9 475	9 481	10 943	8 830	43 199	40 646	-	131 534	
Bulk Water	0200	2 519	4 290	4 023	2 911	4 284	12 406	14 231	92 398	137 062	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	870	-	870	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	985	1 392	1 114	950	1 160	868	1 609	8 077	
Auditor General	0800	116	152	273	247	251	116	247	323	1 724	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	11 594	14 902	15 169	15 215	14 316	56 882	56 861	94 329	279 267	

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



4. Budget Performance Overview

4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M11 May

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	12 916	14 608	14 608	1 167	12 445	13 391	(946)	-7%	14 608
Service charges	31 972	40 709	40 241	2 068	34 313	36 888	(2 574)	-7%	40 241
Investment revenue	357	-	44	-	22	40	(18)	-45%	44
Transfers and subsidies - Operational	76 049	72 942	73 390	64	71 253	67 274	3 979	0	73 390
Other own revenue	35 025	33 197	33 775	2 525	27 027	30 961	(3 933)	-13%	-
Total Revenue (excluding capital transfers and contributions)	156 319	161 455	162 058	5 825	145 061	148 553	(3 492)	-2%	162 058

4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M11 May

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Employee costs	47 180	54 352	54 964	4 021	45 445	50 384	(4 939)	-10%	54 964
Remuneration of Councillors	5 257	5 587	5 365	438	4 841	4 918	(77)	-2%	5 365
Depreciation and amortisation	18 423	23 541	23 541	1 962	21 579	21 579	0	0%	23 541
Interest	1 958	1 887	1 415	-	146	1 298	(1 152)	-89%	1 415
Inventory consumed and bulk purchases	37 300	38 333	35 758	1 816	20 331	32 778	(12 447)	-38%	35 758
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	97 568	41 209	65 439	3 609	57 393	59 986	(2 594)	-4%	65 439
Total Expenditure	207 686	164 908	186 482	11 845	149 734	170 942	(21 208)	-12%	186 482

4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M11 May

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure & funds sources									
Capital expenditure	51 549	42 258	82 481	-	49 571	75 608	(26 036)	-34%	82 481
Capital transfers recognised	51 549	42 258	82 093	-	49 204	75 252	(26 047)	-35%	82 093
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	388	-	367	356	11	3%	388
Total sources of capital funds	51 549	42 258	82 481	-	49 571	75 608	(26 036)	-34%	82 481

4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M11 May

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
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	5 993	5 754	5 500	5 469	5 251	5 137	30 096	413 302	476 503
Creditors Age Analysis									
Total Creditors	11 594	14 902	15 169	15 215	14 316	56 882	56 861	94 329	279 267

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 = **R1 416 433.60**

Closing cash balance as per bank statement = **R254 380.62**

Pillar 2 - Reduction in non-core expenditure

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

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

Pillar 3 - Trade Payables

Trade creditors for the previous month amounts to **R274.9 million** which increased to **R279.3 million** trade creditors by **R5.2 million** in the reporting month. Municipality is trying to pay its creditors within 30 days after getting the invoice.

Pillar 4 - Cash and Short-term liquidity

The municipality's short-term liabilities exceed short-term assets. The total current liabilities for the period ending May amounts to **R366.9 million** and the total current assets is **R70 million**, which shows that municipality is not able to meet its obligations with its available cash resources.

Pillar 5 - Collection Rate

Municipality has incurred **12%** collection rate for the two consecutive months ending April and May 2025

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 31 May 2025 are an average of **35%** or **R716 351 thousand**. The norm in terms MFMA Circular 71 is 7% – 10%.

Water

Total water losses as of 31 May 2025 are an average of **94%** or **R8 704 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	Special Adjutment	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Capital								
Municipal Infrastructure Grant	22,258,000.00	38,701,297.00	22,258,000.00	22,238,000.00	11,148,484.15	14,736,628.49	23,964,668.51	66%
Water Services Infrastructure Grant	20,000,000.00	20,000,000.00	25,000,000.00	25,000,000.00	16,516,606.18	21,261,754.37	- 1,261,754.37	85%
Regional Bulk Infrastructure Grant	-	32,834,809.00	32,834,809.00	24,010,735.56	19,639,182.01	24,092,439.76	8,742,369.24	73%
FBDM (Capital)	-	2,000,000.00	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	93,536,106.00	82,092,809.00	73,433,735.56	49,204,272.34	62,275,822.63	31,260,283.37	76%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	115,200,000.00	166,925,786.00	155,482,489.00	144,686,810.18	122,170,571.68	135,958,379.68	31,235,984.03	87%

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is **R 42.2 million** which is adjusted to **R93.5 million** which was readjusted to **R82.1 million**, from the total allocation the municipality received **R73.4 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 - M11 May

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	12 916	14 608	14 608	1 167	12 445	13 391	(946)	-7%	14 608
Service charges	31 972	40 709	40 241	2 068	34 313	36 888	(2 574)	-7%	40 241
Investment revenue	357	–	44	–	22	40	(18)	-45%	44
Transfers and subsidies - Operational	76 049	72 942	73 390	64	71 253	67 274	3 979	0	73 390
Other own revenue	35 025	33 197	33 775	2 525	27 027	30 961	(3 933)	-13%	–
Total Revenue (excluding capital transfers and contributions)	156 319	161 455	162 058	5 825	145 061	148 553	(3 492)	-2%	162 058
Employee costs	47 180	54 352	54 964	4 021	45 445	50 384	(4 939)	-10%	54 964
Remuneration of Councillors	5 257	5 587	5 365	438	4 841	4 918	(77)	-2%	5 365
Depreciation and amortisation	18 423	23 541	23 541	1 962	21 579	21 579	0	0%	23 541
Interest	1 958	1 887	1 415	–	146	1 298	(1 152)	-89%	1 415
Inventory consumed and bulk purchases	37 300	38 333	35 758	1 816	20 331	32 778	(12 447)	-38%	35 758
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	97 568	41 209	65 439	3 609	57 393	59 986	(2 594)	-4%	65 439
Total Expenditure	207 686	164 908	186 482	11 845	149 734	170 942	(21 208)	-12%	186 482
Surplus/(Deficit)	(51 368)	(3 453)	(24 425)	(6 020)	(4 673)	(22 389)	17 716	-79%	(24 425)
Transfers and subsidies - capital (monetary allocations)	50 290	42 258	82 093	351	73 434	75 252	(1 818)	-2%	82 093
Transfers and subsidies - capital (in-kind)	4 894	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30%	57 668
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30%	57 668
Capital expenditure & funds sources									
Capital expenditure	51 549	42 258	82 481	–	49 571	75 608	(26 036)	-34%	82 481
Capital transfers recognised	51 549	42 258	82 093	–	49 204	75 252	(26 047)	-35%	82 093
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	388	–	367	356	11	3%	388
Total sources of capital funds	51 549	42 258	82 481	–	49 571	75 608	(26 036)	-34%	82 481
Financial position									
Total current assets	47 495	158 919	144 762		70 019				144 762
Total non current assets	480 911	395 757	419 113		507 269				419 113
Total current liabilities	309 212	383 573	373 845		366 959				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		196 683				193 330
Cash flows									
Net cash from (used) operating	68 849	27 912	62 017	(5 654)	83 861	56 849	(27 012)	-48%	168 042
Net cash from (used) investing	(51 374)	(42 258)	(82 481)	–	(49 571)	(75 608)	(26 036)	34%	(82 481)
Net cash from (used) financing	(14)	325	325	7	47	298	251	84%	325
Cash/cash equivalents at the month/year end	18 194	(13 952)	(20 070)	29 798	35 441	(18 392)	(53 833)	293%	86 990
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	5 993	5 754	5 500	5 469	5 251	5 137	30 096	413 302	476 503
Creditors Age Analysis									
Total Creditors	11 594	14 902	15 169	15 215	14 316	56 882	56 861	94 329	279 267

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) - M11 May

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									
Revenue - Functional										
<i>Governance and administration</i>		96 186	91 756	93 011	1 764	88 640	85 260	3 380	4%	93 011
Executive and council		65 798	66 243	66 691	–	66 243	61 133	5 110	8%	66 691
Finance and administration		30 388	25 513	26 320	1 764	22 397	24 127	(1 730)	-7%	26 320
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		1 982	2 206	2 329	38	1 633	2 135	(502)	-24%	2 329
Community and social services		1 290	1 321	1 299	–	1 220	1 191	29	2%	1 299
Sport and recreation		43	–	146	(2)	1	134	(133)	-99%	146
Public safety		649	884	884	40	412	811	(399)	-49%	884
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		176	450	450	–	–	413	(413)	-100%	450
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		176	450	450	–	–	413	(413)	-100%	450
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		113 159	109 302	148 361	4 374	128 221	135 997	(7 776)	-6%	148 361
Energy sources		19 481	21 682	21 682	613	16 826	19 875	(3 049)	-15%	21 682
Water management		48 508	35 805	72 172	1 345	60 293	66 158	(5 865)	-9%	72 172
Waste water management		34 601	40 008	42 700	1 415	40 250	39 141	1 109	3%	42 700
Waste management		10 569	11 807	11 807	1 000	10 852	10 823	29	0%	11 807
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	211 503	203 713	244 151	6 176	218 494	223 805	(5 310)	-2%	244 151
Expenditure - Functional										
<i>Governance and administration</i>		62 676	65 048	76 255	5 314	65 062	69 901	(4 839)	-7%	76 362
Executive and council		13 681	13 862	16 525	991	12 141	15 148	(3 007)	-20%	16 707
Finance and administration		48 995	51 185	59 730	4 323	52 921	54 753	(1 832)	-3%	59 655
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		13 046	14 527	14 957	972	11 310	13 711	(2 400)	-18%	15 197
Community and social services		2 427	2 958	2 971	181	2 111	2 723	(613)	-22%	2 971
Sport and recreation		2 898	4 845	5 253	232	2 882	4 815	(1 933)	-40%	5 270
Public safety		3 459	3 463	3 463	289	3 313	3 174	139	4%	3 686
Housing		4 263	3 261	3 271	269	3 005	2 998	7	0%	3 271
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		9 889	8 322	9 039	672	7 315	8 286	(971)	-12%	9 039
Planning and development		5 539	5 951	6 366	521	5 257	5 835	(579)	-10%	6 366
Road transport		4 351	2 371	2 673	151	2 058	2 450	(392)	-16%	2 673
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		122 074	77 011	86 231	4 888	66 047	79 045	(12 998)	-16%	85 884
Energy sources		55 978	39 251	39 912	2 403	28 622	36 586	(7 964)	-22%	39 604
Water management		37 168	18 282	21 466	1 379	15 639	19 677	(4 039)	-21%	21 448
Waste water management		19 276	15 818	18 634	1 521	16 676	17 081	(406)	-2%	18 632
Waste management		9 652	3 660	6 218	(415)	5 111	5 700	(589)	-10%	6 200
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	207 686	164 908	186 482	11 845	149 734	170 942	(21 208)	-12%	186 482
Surplus/ (Deficit) for the year		3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	0.3007417	57 668

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) - M11 May

Vote Description		Ref	2023/24	Budget Year 2024/25							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 01 - Executive & Council			65 798	66 243	66 691	–	66 243	61 133	5 110	8.4%	66 691
Vote 02 - Office Of The Municipal Manager			–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services			175	–	–	–	65	–	65	#DIV/0!	–
Vote 04 - Financial Services			30 213	25 513	26 320	1 764	22 333	24 127	(1 794)	-7.4%	26 320
Vote 05 - Municipal Infrastructure			113 335	109 752	137 004	4 374	121 371	125 587	(4 215)	-3.4%	137 004
Vote 06 - Community Services			–	2 206	14 136	(2)	7 522	12 958	(5 436)	-42.0%	14 136
Vote 07 - Public Safety & Transport			1 982	–	–	40	961	–	961	#DIV/0!	–
Vote 08 - Sports, Arts, Parks, Culture			–	–	–	–	–	–	–	–	–
Vote 09 - Planning & Development			–	–	–	–	–	–	–	–	–
Vote 10 - Human Settlements			–	–	–	–	–	–	–	–	–
Vote 11 - Idp, Pms Department			–	–	–	–	–	–	–	–	–
Vote 12 - Spatial Development, Planning & Traditional Affairs			–	–	–	–	–	–	–	–	–
Vote 13 - Electricity Department			–	–	–	–	–	–	–	–	–
Vote 14 -			–	–	–	–	–	–	–	–	–
Vote 15 - Other			–	–	–	–	–	–	–	–	–
Total Revenue by Vote		2	211 503	203 713	244 151	6 176	218 494	223 805	(5 310)	-2.4%	244 151
Expenditure by Vote		1									
Vote 01 - Executive & Council			12 761	11 703	13 780	945	11 369	12 631	(1 263)	-10.0%	13 780
Vote 02 - Office Of The Municipal Manager			920	2 159	2 745	46	772	2 516	(1 744)	-69.3%	2 745
Vote 03 - Corporate Services			15 141	17 241	18 215	1 595	15 856	16 697	(841)	-5.0%	18 215
Vote 04 - Financial Services			33 854	33 945	41 516	2 728	37 065	38 056	(991)	-2.6%	41 516
Vote 05 - Municipal Infrastructure			129 300	82 382	90 906	6 125	69 791	83 330	(13 540)	-16.2%	90 906
Vote 06 - Community Services			–	10 679	13 094	(114)	9 144	12 003	(2 859)	-23.8%	13 094
Vote 07 - Public Safety & Transport			8 784	587	0	–	5	0	5	7035.4%	0
Vote 08 - Sports, Arts, Parks, Culture			–	–	–	–	–	–	–	–	–
Vote 09 - Planning & Development			6 926	6 213	6 227	520	5 732	5 708	24	0.4%	6 227
Vote 10 - Human 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	11 845	149 734	170 942	(21 208)	-12.4%	186 482
Surplus/ (Deficit) for the year		2	3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30.1%	57 668

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 **91.67%** as at end of May 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 May 2025, **R945 thousands** has been spent and the year-to-date actual amounts to **R11.4 million** which reflected negative variance of **10.0%** when compared to the projected budget that amounts to **R12.6 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 May 2025, **R4 thousands** has been spent and the actual year to date amounts to **R772 thousand**. Due to unfilled vacant posts in the Municipal Manager office, the municipality has spent **69.3%** less than the projected budget that amounts to **R2.5 million** for the month ending May 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 May 2025, **R1.6 million** has been spent and the actual year to date amounts to **R15.9 million** which shows that Corporate Services has spent **5%** less than the projected budget that amounts to **R16.7 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 May 2025, **2.7 million** has been spent and the actual year to date amounts to **R37.1 million** which shows that Finance Department has spent **2.6%** less than the projected budget that amounts to **R38.1 million**.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to **R82.4 million** which has been adjusted to **R93.1 million** due to virement that was made it has decreased budget to **R90.9 million**, for the month of May 2025 **R6.1 million** has been spent and the actual year to date amounts to **R69.8 million** which shows that the municipality has spent **16.2%** less than the projected budget that amounts to **R83.3 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 May 2025, municipality has spent **-R114 thousands** and the year-to-date actual amounts to **R9.1 million** which shows that the municipality has spent **23.8%** less than the projected budget that amounts to **R12.0 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 May **R520 thousand** has been spent and the actual year to date amounts to **R5.7 million** which shows that municipality has spent **0.4%** more than the projected budget that amounts to **R5.7 million**

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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description		Ref	2023/24	Budget Year 2024/25							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity			14 600	18 637	18 637	474	15 409	17 084	(1 675)	-10%	18 637
Service charges - Water			3 264	3 663	5 196	305	4 419	4 763	(344)	-7%	5 196
Service charges - Waste Water Management			8 059	11 363	9 363	741	8 315	8 583	(268)	-3%	9 363
Service charges - Waste management			6 050	7 045	7 045	549	6 171	6 458	(287)	-4%	7 045
Sale of Goods and Rendering of Services			531	773	1 171	32	909	1 074	(164)	-15%	1 171
Agency services			-	-	-	-	-	-	-	-	-
Interest			-	-	-	-	-	-	-	-	-
Interest earned from Receivables			19 311	24 389	24 389	1 839	19 228	22 356	(3 128)	-14%	24 389
Interest from Current and Non Current Assets			357	-	44	-	22	40	(18)	-45%	44
Dividends			-	-	-	-	-	-	-	-	-
Rent on Land			9	2	36	1	22	33	(11)	-33%	36
Rental from Fixed Assets			6	3	149	(2)	9	136	(128)	-94%	149
Licence and permits			-	-	-	-	-	-	-	-	-
Operational Revenue			8 405	298	298	40	412	273	139	51%	298
Non-Exchange Revenue											
Property rates			12 916	14 608	14 608	1 167	12 445	13 391	(946)	-7%	14 608
Surcharges and Taxes			-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			395	586	586	-	-	537	(537)	-100%	586
Licence and permits			-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational			76 049	72 942	73 390	64	71 253	67 274	3 979	6%	73 390
Interest			5 986	7 146	7 146	615	6 447	6 551	(103)	-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	5 825	145 061	148 553	(3 492)	-2%	162 058
Expenditure By Type											
Employee related costs			47 180	54 352	54 964	4 021	45 445	50 384	(4 939)	-10%	54 964
Remuneration of councillors			5 257	5 587	5 365	438	4 841	4 918	(77)	-2%	5 365
Bulk purchases - electricity			26 694	25 000	22 740	1 300	14 208	20 845	(6 637)	-32%	22 740
Inventory consumed			10 606	13 333	13 018	516	6 123	11 933	(5 810)	-49%	13 018
Debt impairment			-	17 056	31 865	1 779	29 209	29 209	0	0%	31 865
Depreciation and amortisation			18 423	23 541	23 541	1 962	21 579	21 579	0	0%	23 541
Interest			1 958	1 887	1 415	-	146	1 298	(1 152)	-89%	1 415
Contracted services			11 680	7 750	12 302	915	9 795	11 277	(1 482)	-13%	12 302
Transfers and subsidies			-	-	-	-	-	-	-	-	-
Irrecoverable debts written off			63 729	-	-	-	-	-	-	-	-
Operational costs			19 054	15 824	20 694	915	18 388	18 969	(581)	-3%	20 694
Losses on Disposal of Assets			3 105	-	-	-	-	-	-	-	-
Other Losses			-	579	579	-	-	530	(530)	-100%	579
Total Expenditure			207 686	164 908	186 482	11 845	149 734	170 942	(21 208)	-12%	186 482
Surplus/(Deficit)			(51 368)	(3 453)	(24 425)	(6 020)	(4 673)	(22 389)	17 716	-79%	(24 425)
Transfers and subsidies - capital (monetary allocations)			50 290	42 258	82 093	351	73 434	75 252	(1 818)	-2%	82 093
Transfers and subsidies - capital (in-kind)			4 894	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30%	57 668
Income Tax			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax			3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30%	57 668
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30%	57 668
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			3 817	38 805	57 668	(5 669)	68 761	52 863	15 898	30%	57 668

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 May 2025, the municipality has generated total operating revenue that amounts to **R5.8 million** of which **R64 thousands** from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to **R73.8 million** and the year-to-date budget amounts to **R81.3 million** which reflects a negative variance amounts to **R7.5 million** excluding operational grants, which shows that the municipality has under billed in May 2025.

Detailed explanation on revenue by source items

Property Rates

The municipality has billed revenue of **R1.2 million** in May 2025. However, the actual year-to-date revenue amounts to **R12.4 million** which is **7%** less than the budgeted revenue of **R13.4 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 **R474 thousands** from Sales of Electricity. However, the year-to-date revenue amounts to **R15.4 million**, which reflected a negative variance of **10%** when compared to year-to-date budget that amounts to **R17.1 million** for the period under review. The variance in Electricity Revenue is immaterial.

Service charges – water.

The municipality billed revenue of **R305 thousands** from Water Services, meanwhile the year-to-date actual amounts to **R4.4 million** which is **7%** less than the year-to-date budget of **R4.8 million** for the period under review. Municipality has fixed its water pipes; majority of section has access to water services.

Service charges – sanitation.

In the month under review, the municipality has generated a revenue of **R741 thousand**. The year-to-date actual amounts to **R8.3 million**, which is **3%** less than the year-to-date budget of **R8.6 million** for the month. The variance is immaterial.

Service charges – refuse.

The municipality generated **R549 thousands** and actual year to date amounts to **R6.2 million** which is **4%** less than year to date budget that amounts to **R6.5 million** during the period under review. The variance is immaterial.

Sales of Good and Rendering of Services

The municipality has generated **R32 thousands** from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to **R909 thousand** which resulted the variance of negative **15%** when compared to year-to-date budget amounting to **R1.1 million**.

Rent from fixed assets.

For the reporting month, municipality had to refund a customer for both deposit and hiring charges amounting to **R1.5 thousands** and the actual year to date actual amounts to **R8.8 thousand** which resulted the negative variance of **94%** when compared to year-to-date budget of **R136 thousands**.

Interest earned – from receivables.

The municipality has generated revenue amounting to **R1.8 million**, with the actual year-to-date revenue amounting to **R19.2 million**, which is **14%** less than the year-to-date budget of **R22.4 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 **R537 thousands** for May 2025.

Transfers recognised – operational.

As per DoRa payment schedule, Municipality has received **R64 thousand** from FBDM EPWP.

Other revenue

The municipality received **R39.8 thousand** from other revenue for this month, the year-to-date actual amounts to **R412 thousand** which is **51%** more than the projected revenue that amounts to **R273 thousand** for the period under review.

The above assessment on revenue sources of the municipality indicates 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 May 2025 the municipality incurred a total operating expenditure of **R11.8 million** and the current year-to-date actual shows that the municipality has spent **R149.7 million** to date, which is **12%** less than the projected budget of **R170.9 million**.

Employee related costs.

The municipality incurred **R 4.0 million** on employee related costs and actual year to date amounts to **R45.4 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 **R50.4 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 **R4.8 million** which reflects a negative variance of **2%** when compared to year-to-date budget that amounts to **R4.9 million**. The variance in Remuneration of Councillors is immaterial.

Debt impairment

The municipality incurred **R1.8 million** which is regarded as non-cash item and actual year to date. The actual year to date amounts to **R29.2 million** which reflects **0%** variance when compared to actual year to date budget that amounts **R29.2 million**, it shows that both year to date actual and year to date budget are inline. This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 2023/24 audited financial statements.

Depreciation

The municipality incurred **R1.9 million** which is regarded as non-cash item and actual year to date amounts to **R21.6 million** which reflects **0%** variance when compared to actual year to date budget that amounts to **R21.6 million**. Journals are being processed based on budgeted depreciation amount as per 2023/24 Annual Financial Statement.

Bulk purchases - Electricity

The municipality spent **R1.3 million** on bulk purchases which is not a payment relating to Eskom for the reporting month and the actual year to date amounts to **R14.2 million** and reflected a negative variance amounting to **R6.6 million** which is **32%** less than projected budget that amounts to **R20.8 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 **R516 thousand** on inventory consumed and the year-to-date expenditure amounts to **R6.1 million**. This reflects a variance of **49%** less than the projected budget of **R11.9 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 when the need arises. The amount spent for Contracted Services amounts to **R915 thousand** and the year-to-date actual amounts to **R9.8 million**

which reflects negative variance of **13%** when compared to the actual year to date budget that amounts to **R11.3 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 **R915 thousands** and the actual year to dates amounts to **R18.4 million** which reflected negative **3%** variance when compared to the year-to-date budget that amounts to **R18.9 million**. It includes items such as remuneration of ward committees, Assets consultants, insurance costs, external audit fees and other municipal running cost.

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

NC093 Magareng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M11 May

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousand									
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	337	29	368
03.2 - Corporate Admin		-	-	368	-	367	337	29	368
Vote 04 - Financial Services		-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	-	-	-	-	-	-	-
05.6 - Electricity		-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	20	-	-	19	(19)	20
06.2 - Cemetary		-	-	-	-	-	-	-	-
06.3 - Library		-	-	20	-	-	19	(19)	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	356	11	388
Capital expenditure - Municipal Vote									
Expenditure 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	82 093	-	49 204	75 252	(26 047)	82 093
05.4 - Sanitation		17 067	20 000	25 000	-	16 517	22 917	(6 400)	25 000
05.5 - Water		34 482	22 258	57 093	-	32 688	52 335	(19 647)	57 093
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	82 093	-	49 204	75 252	(26 047)	82 093
Total Capital Expenditure		51 549	42 258	82 481	-	49 571	75 608	(26 036)	82 481

For the reporting month the municipality has no expenditure on capital assets, and the year-to-date actual remained unchanged from the previous month which amounts to **R49.6 million** which is still **34%** less than the projected actual budget that amounts to **R75.6 million**.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M 11 May

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1 104	63 861	21 045	2 918	21 045
Trade and other receivables from exchange transactions		(20 998)	32 176	64 926	(11 387)	64 926
Receivables from non-exchange transactions		1 878	16 277	16 078	15 094	16 078
Current portion of non-current receivables						
Inventory		121	(994)	(994)	(95)	(994)
VAT		67 344	49 413	45 569	65 450	45 569
Other current assets		(1 953)	(1 814)	(1 862)	(1 961)	(1 862)
Total current assets		47 495	158 919	144 762	70 019	144 762
Non current assets						
Investments						
Investment property		24 867	23 831	23 831	24 867	23 831
Property, plant and equipment		455 660	371 544	394 903	482 018	394 903
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	419 113	507 269	419 113
TOTAL ASSETS		528 406	554 676	563 875	577 287	563 875
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	0	0	–	0
Consumer deposits		1 330	1 309	1 309	1 377	1 309
Trade and other payables from exchange transactions		273 155	347 263	325 709	249 424	325 709
Trade and other payables from non-exchange transactions		805	3 236	11 417	78 545	11 417
Provision		8 962	7 404	7 404	8 893	7 404
VAT		24 960	24 362	28 007	28 721	28 007
Other current liabilities		–	–	–	–	–
Total current liabilities		309 212	383 573	373 845	366 959	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	374 599	381 987
NET ASSETS	2	211 554	163 025	181 888	202 689	181 888
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		210 698	163 025	193 330	196 683	193 330
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	210 698	163 025	193 330	196 683	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 May 2025, the municipality recorded total assets of **R577.3 million** which includes **R70 million** and **R507.3 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 May 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of **R3.7 million**, representing about **1%** 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 31 May 2025, the municipality recorded **R482 million** for Property Plant and Equipment, which represents **83%** of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. These assets determine the municipality's ability to deliver services to communities.

This shows that recorded PPE is **R482 million** which is more than the projected amount of **R395 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 May 2025. As at the end May 2025, the municipality recorded total liabilities of **R374.6 million** which is **R366.9 million** and **R7.6 million** for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

The current ratio of the municipal's financial position equals to **0.2**, which is current assets divided by current liabilities (**70 019/366 959**). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its short term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position to pay off debts when they become due.

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

5.7 Table C7: Monthly Budget Statement – Cash Flow

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	266	4 812	7 097	(2 285)	-32%	7 742
Service charges		45 907	21 576	21 328	730	17 494	19 550	(2 057)	-11%	21 328
Other revenue		2 379	7 128	7 526	1 013	15 446	6 899	8 548	124%	19 279
Transfers and Subsidies - Operational		65 921	72 942	73 390	64	71 253	67 274	3 979	6%	73 390
Transfers and Subsidies - Capital		53 439	42 258	82 093	351	73 434	75 252	(1 818)	-2%	82 093
Interest		357	–	437	26	368	400	(33)	-8%	437
Dividends										
Payments										
Suppliers and employees		(106 149)	(121 846)	(129 083)	(8 105)	(98 800)	(118 326)	(19 526)	17%	(34 811)
Interest		–	(1 887)	(1 415)	–	(146)	(1 298)	(1 152)	89%	(1 415)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		68 849	27 912	62 017	(5 654)	83 861	56 849	(27 012)	-48%	168 042
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)	(82 481)	–	(49 571)	(75 608)	(26 036)	34%	(82 481)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(51 374)	(42 258)	(82 481)	–	(49 571)	(75 608)	(26 036)	34%	(82 481)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(14)	5	5	7	47	5	42	844%	5
Payments										
Repayment of borrowing		–	319	319	–	–	293	293	100%	319
NET CASH FROM/(USED) FINANCING ACTIVITIES		(14)	325	325	7	47	298	251	84%	325
NET INCREASE/ (DECREASE) IN CASH HELD		17 461	(14 021)	(20 140)	(5 647)	34 337	(18 461)			85 886
Cash/cash equivalents at beginning:		734	69	69	35 445	1 104	69			1 104
Cash/cash equivalents at month/year end:		18 194	(13 952)	(20 070)	29 798	35 441	(18 392)			86 990

Table C7 presents details pertaining to cash flow performance. As at end of May 2025, the net cash inflow from operating activities amounts to - **R5.7 million**, whilst the net cash outflow from investing activities is zero that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts - **R7 thousand**. The cash and cash equivalent held for May 2025 amounts to **R29.8 million** and the net effect of the above cash flows is cash outflow movement of - **R5.6 million**.

Part 2: Supporting Documentation

6. Debtors Analysis

The outstanding debtors as of 30 April 2025 amounts to **R471.7 million** which shows increase of **R4.8 million** in debtors' book when compared to May 2025 outstanding debtors which amounted to **R476.5 million**. The largest outstanding amount owed to the municipality is coming from households; this category owes **R436.6 million**, which incurs interest each month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. The average collection rate for previous month and the reporting month has been consistent at **12%**. 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 - M11 May

Description	NT Code	Budget Year 2024/25												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	411	360	407	427	378	382	2 471	69 861	74 695	73 519				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	422	489	276	195	222	137	765	27 078	29 585	28 397				
Receivables from Non-exchange Transactions - Property Rates	1400	1 119	906	871	888	778	768	4 446	54 371	64 148	61 252				
Receivables from Exchange Transactions - Waste Water Management	1500	847	861	847	848	847	851	4 976	65 914	75 990	73 435				
Receivables from Exchange Transactions - Waste Management	1600	646	623	606	602	599	601	3 494	45 481	52 651	50 776				
Receivables from Exchange Transactions - Property Rental Debtors	1700	—	—	—	—	—	—	—	—	—	—				
Interest on Arrear Debtor Accounts	1810	2 492	2 472	2 449	2 467	2 382	2 353	13 716	146 777	175 108	167 696				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	—	—	—	—	—	—	—	—	—	—				
Other	1900	57	44	43	43	46	46	227	3 820	4 325	4 181				
Total By Income Source	2000	5 993	5 754	5 500	5 469	5 251	5 137	30 096	413 302	476 503	459 256	—	—		
April Totals		6 032	5 697	5 579	5 308	5 197	5 535	29 188	409 178	471 713	454 406				
Debtors Age Analysis By Customer Group															
Organs of State	2200	395	304	370	303	318	235	1 188	6 641	9 755	8 686				
Commercial	2300	568	664	347	291	281	270	1 578	23 682	27 682	26 102				
Households	2400	4 999	4 756	4 753	4 845	4 619	4 599	27 136	380 887	436 592	422 085				
Other	2500	30	30	30	30	34	34	193	2 093	2 474	2 383				
Total By Customer Group	2600	5 993	5 754	5 500	5 469	5 251	5 137	30 096	413 302	476 503	459 256	—	—		

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 BALANCE
1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	-	9 737 923.94	9 737 923.94
1015015	SSANRAL	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	17 455.58	2 873 619.20	3 030 719.42
1015018	LM ERASMUS BOEDERY GRASBULT	6 761.88	6 755.17	6 748.46	6 741.74	6 735.03	6 728.32	6 721.60	6 714.89	6 708.17	900 362.09	960 977.35
1011982	WARRENTON SUPER CHICKEN PTY LTD	13 806.85	13 658.93	13 474.72	17 251.68	13 178.87	13 030.93	12 946.32	12 798.39	12 614.19	546 562.47	669 323.35
1002657	A TERWIN	8 784.93	8 736.21	8 687.50	8 638.79	8 590.07	8 541.36	8 492.64	8 443.92	8 395.21	528 531.66	605 842.29
1015849	CM AVENANT	5 400.19	5 230.39	5 060.55	4 890.73	4 491.33	4 334.37	4 315.20	4 158.26	4 001.32	472 319.53	514 201.87
1200206	GM WESI	-	-	-	-	-	-	-	-	-	507 776.16	507 776.16
1016074	THABAZIBU F TRADING	7 673.96	6 070.84	6 462.75	6 936.18	7 384.05	7 518.58	9 633.56	3 970.94	7 551.18	398 979.19	462 181.23
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	430 113.06	445 687.92
1012890	LI KGWAPI	7 561.52	7 515.73	7 426.18	7 384.54	7 396.02	7 407.50	7 418.98	7 423.23	7 434.71	323 710.34	390 678.75
1012914	CENTENNIAL TRADING CO 114 PTY LTD	4 597.12	4 573.55	4 549.97	4 526.40	4 502.82	4 479.25	4 455.66	4 432.08	4 408.49	315 697.08	356 222.42
1002315	SPAR WARRENTON	68 920.52	253 236.99	-	-	-	-	-	-	-	-	322 157.51
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	296 300.91	310 445.04
1007879	GD LANDRY	3 281.36	3 265.73	3 250.10	3 234.47	3 218.84	3 203.23	3 187.60	3 171.95	3 156.33	275 674.01	304 643.62
5002102	BLACK GINGER 489 PTY LTD	-	-	-	-	-	-	-	-	-	297 318.98	297 318.98
1002107	HM AVENANT	3 924.64	3 906.39	3 888.14	3 869.87	2 952.12	2 943.24	2 934.37	2 925.50	2 916.62	265 175.04	295 435.93
1014983	ED COETZEE	3 039.86	3 025.29	3 010.71	2 996.13	2 981.56	2 966.98	2 952.41	2 937.83	2 923.26	240 036.36	266 870.39
1000868	KJ HAARHOFF	4 123.34	4 099.53	4 075.72	4 051.92	4 028.11	4 004.31	3 980.50	3 956.70	3 932.89	223 135.18	259 388.20
1006345	THUSANANG MARK	2 544.67	2 533.21	2 521.75	2 510.28	2 498.81	2 487.35	2 475.88	2 464.42	2 452.96	226 675.89	249 165.22
1006273	NJ MOCHANE	3 184.55	3 167.30	3 150.06	3 132.80	3 115.57	3 098.32	3 081.08	3 063.81	3 046.57	209 546.56	237 586.62
1006338	SS & VK KOTE	2 409.87	2 398.87	2 387.87	2 376.87	2 365.86	2 354.87	2 343.87	2 332.86	2 321.86	208 471.39	229 764.19
1006603	E MARAKARELO	2 761.64	2 747.85	2 734.08	2 720.30	2 706.53	2 692.75	2 678.97	2 665.19	2 651.42	205 063.45	229 422.18
1001953	J ABRAHIM	3 429.14	3 369.87	3 310.60	3 251.31	3 192.04	3 132.76	3 113.70	3 054.43	2 995.14	189 912.89	218 761.88
1000192	JF DE BEER	3 466.51	3 446.15	3 425.79	3 405.43	3 385.07	3 364.71	3 344.35	3 323.99	3 303.63	183 598.91	214 064.54
1005712	SEEKOEI (LETAMO TAVERN)	2 360.34	2 349.49	2 338.64	2 327.78	2 316.92	2 306.06	2 295.22	2 284.37	2 273.51	190 370.73	211 223.06
1006090	BURNE-A-TOWEL PTY LTD	2 173.53	2 163.87	2 154.21	2 144.55	2 134.88	2 125.21	2 115.55	2 105.89	2 096.23	190 757.66	209 971.58
1002433	JC HUMAN	2 683.86	2 669.38	2 654.90	2 640.43	2 625.96	2 611.49	2 597.02	2 582.54	2 568.07	176 741.04	200 374.69
1006085	4720103177 TRANSNET FREIGHT RAIL	82 622.05	69 705.10	43 422.81	-	-	-	-	-	-	-	195 749.96
1006441	TMS PADISHO	2 013.57	2 004.42	1 995.28	1 986.12	1 976.97	1 967.82	1 958.67	1 949.51	1 940.36	173 798.28	191 591.00
1005496	R RETSWELELE FUNERALS	2 907.90	2 891.96	2 876.05	2 860.13	2 844.22	2 828.31	2 812.38	2 796.46	2 780.53	164 124.93	189 722.87
1003418	KOMARIN KAFEE (OLIPHANT GGO)	2 415.13	2 401.94	2 388.75	2 375.57	2 362.38	2 349.19	2 335.00	2 320.81	2 306.62	159 404.98	180 793.24
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	3 364.77	3 343.59	3 322.41	3 301.23	3 280.05	3 258.88	3 237.70	3 216.52	3 195.34	148 008.41	177 528.90
1011696	M MANAGER	560.53	560.53	560.53	560.53	560.53	560.53	560.53	560.53	560.53	164 735.09	169 779.86
1002953	B EN M STOOR	2 189.86	2 179.01	2 168.15	2 157.30	2 146.45	2 135.58	2 124.74	2 113.88	2 103.03	150 124.38	169 442.38
1002071	A WELDECHERKOS(DANIELS)	1 764.41	2 416.83	2 314.78	2 152.33	2 107.89	2 187.95	31 409.42	1 102.88	1 098.74	122 783.64	169 338.87
1009234	AP MATSHA	1 713.89	1 706.01	1 698.14	1 690.25	1 682.38	1 674.50	1 666.62	1 658.73	1 650.85	149 313.07	164 454.44
1002438	JC HUMAN	170.14	170.14	170.14	170.14	-	-	-	-	-	157 487.29	158 167.85
1003420	O OLIPHANT (MADISO SENTRA)	1 952.80	1 941.95	1 931.10	1 920.25	1 910.40	1 900.55	1 890.70	1 880.85	1 871.00	136 106.54	153 514.52
1002314	PAV BURGER	5 107.84	5 066.20	5 059.96	5 089.26	5 124.31	5 082.67	5 041.02	5 037.63	5 100.05	104 937.49	150 646.43
1009433	MW SEEKOEI	1 495.40	1 489.26	1 483.12	1 476.97	1 470.82	1 464.68	1 458.54	1 452.39	1 446.25	137 157.23	150 394.66
1002267	WARRENTON SLAGHUIS	1 208.35	1 206.79	1 188.44	744.96	-	-	-	-	-	129 429.01	133 777.55
1011977	BLACK GINGER 489 PTY LTD	10 771.04	10 666.92	11 508.11	11 404.00	11 299.89	11 195.78	11 091.67	10 987.56	10 883.44	31 906.73	131 715.14
1006327	J CINDI	3 063.78	3 035.13	3 006.46	2 977.80	2 949.15	2 920.49	2 899.32	2 870.66	2 841.98	102 365.33	128 930.10
1001892	PAV BURGER	2 966.23	2 945.41	2 927.67	2 943.07	2 576.71	2 555.88	2 535.06	2 514.24	2 493.42	99 804.03	124 261.72
1004131	CE COETZEE	1 345.90	1 339.66	1 333.41	1 327.16	1 320.92	1 314.67	1 308.42	1 302.18	1 295.93	110 795.19	122 683.44
1003152	PJ MALAN	1 225.74	1 220.65	1 215.56	1 210.47	1 142.22	1 137.13	1 132.04	1 126.95	1 121.86	110 830.51	121 363.13
1009073	M LESABE	1 654.89	1 646.10	1 637.31	1 628.52	1 619.73	1 610.93	1 602.14	1 593.35	1 584.56	106 466.02	121 043.55
1007135	TF DLAMINI (PROK)	1 262.28	1 256.13	1 250.00	1 243.85	1 237.70	1 231.56	1 225.42	1 219.27	1 213.13	109 630.73	120 770.07
1001897	BS KGOSIJANG	1 403.09	1 396.38	1 389.66	1 382.95	1 376.23	1 369.52	1 362.81	1 356.09	1 349.38	108 060.26	120 446.37

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1007092	NS DIKGETSI	1929.17	1918.16	1907.16	1896.16	1885.17	1874.16	1863.15	1852.16	1841.15	102 453.34	119 419.78
1012635	N LE ROUX	1 108.59	1 104.45	1 100.31	1 096.17	1 092.03	1 087.88	1 083.74	1 079.61	1 075.47	109 272.23	119 100.48
1012847	M BARGICHO	2 009.16	1 997.37	1 985.60	1 973.82	1 962.05	1 950.28	1 938.50	1 926.73	1 914.95	100 933.73	118 592.19
1006334	DP MANOPOLE	1 523.16	1 515.06	1 506.96	1 498.86	1 490.77	1 482.67	1 474.57	1 466.47	1 458.37	102 457.50	115 874.39
1001950	AH EBRAHIM	3 435.01	3 408.90	3 382.77	3 356.65	3 330.53	3 304.42	3 278.30	3 252.18	3 226.06	85 805.34	115 780.16
1003187	VILJOEN	1 528.10	1 519.77	1 511.44	1 503.11	1 494.78	1 486.45	1 478.13	1 469.80	1 461.47	96 157.89	109 610.94
1002218	MJ MAIJANE& H/A KGATELOPELE	1 308.06	1 301.58	1 295.11	1 288.63	1 282.15	1 275.67	1 269.19	1 262.72	1 256.24	97 234.11	108 773.46
1009392	SON JOHN'S REVELATION CHURCH OF SA	1 589.11	1 581.12	1 572.21	1 564.20	1 556.21	1 548.22	1 540.23	1 532.22	1 524.23	94 238.56	108 246.31
1006863	R SPAGEN	945.38	941.92	938.45	934.97	931.50	928.03	924.56	921.08	917.61	98 653.61	107 037.11
1006078	ILIFU TRADING 240C C	754.28	751.61	748.94	746.27	743.60	740.93	738.26	735.58	732.91	98 666.93	105 359.31
1015126	NEOTEL(4800224455)	5 394.58	4 348.94	4 848.53	4 070.09	6 205.34	4 231.61	4 483.54	4 095.21	3 351.64	63 237.40	104 266.88
1002167	V VAN DEN BERG	1 866.37	1 855.51	1 844.66	1 833.81	1 822.96	1 812.11	1 801.25	1 790.40	1 779.53	85 217.53	101 624.13
1008300	M (INDIER SHOP) ABDUL	1 213.90	1 207.76	1 201.62	1 198.14	905.58	902.11	898.64	895.16	891.69	91 811.48	101 126.08
1003696	TRANSNET LTD	1 022.37	1 017.87	1 013.38	1 008.88	1 004.39	999.88	995.38	990.89	986.39	90 140.79	99 180.22
1006862	UNCLE SAM'S STORE (PROK)	844.74	842.06	839.39	836.72	834.05	831.38	828.71	826.04	823.37	91 152.31	98 658.77
1003504	TRANSNET LTD	1 032.17	1 027.55	1 022.94	1 018.32	1 013.71	1 009.10	1 004.48	999.87	995.26	87 570.60	96 694.00
1008299	S AHMED	1 202.56	1 196.43	1 190.28	1 184.13	1 177.99	1 171.85	1 165.71	1 159.56	1 153.42	85 366.64	95 968.57
1004591	TRANSNET LTD	1 005.29	1 000.79	996.30	991.80	987.30	982.80	978.30	973.81	969.31	84 483.98	93 369.68
1008297	LP MOKITIMI	969.47	965.07	960.68	956.28	951.88	947.49	943.09	938.70	934.30	84 442.58	93 009.54
1016262	BIGS ENGINEERING AND SUPPLY	4 277.07	1 346.87	1 446.96	1 329.74	1 722.31	1 448.27	1 658.15	1 298.36	1 290.09	77 117.97	92 935.79
1015924	BV SOKUPHA	1 788.40	1 777.55	1 766.70	1 755.85	1 745.00	1 734.14	1 723.29	1 712.44	1 701.57	74 927.23	90 632.17
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	2 145.90	2 791.61	2 687.36	2 036.23	1 770.95	1 760.10	1 749.24	1 738.39	1 727.53	71 542.12	89 949.43
1004584	TRANSNET PROPERTY VAT 4720103177	973.38	968.99	964.61	960.23	955.85	951.47	947.08	942.70	938.32	81 043.61	89 646.24
1016497	JJ BURGER	493.43	493.43	493.43	493.43	493.43	493.43	493.43	493.43	493.43	84 838.76	89 279.63
1012602	HM ALI	350.59	350.59	350.59	350.59	350.59	350.59	350.59	350.59	350.59	84 856.86	88 012.17
1015901	ARE SEMELELENG CO-OPERATIVE LTD	1 031.20	1 027.06	1 022.92	1 018.78	804.59	1 098.23	796.30	792.16	788.02	79 239.20	87 618.46
1004167	TRANSNET PROPERTY VAT 4720103177	1 545.37	1 535.98	1 526.59	1 517.21	1 507.82	1 498.44	1 489.06	1 479.67	1 470.29	73 993.32	87 563.75
1002220	VAN ZYL (TCT SPARES) HK	1 028.21	1 024.07	1 019.92	1 015.78	1 011.64	1 007.50	1 003.36	999.23	995.09	77 838.23	86 943.03
1013049	T VERMEULEN	1 564.36	1 554.65	1 544.93	1 535.21	1 525.50	1 515.78	1 506.06	1 496.34	1 486.63	70 724.52	84 453.98
1011567	JT MAKAME	1 485.78	1 471.73	1 457.65	1 443.59	1 429.53	1 415.46	1 406.86	1 392.78	1 378.72	70 017.52	82 899.62
1010024	KOPANO BAKERY	696.26	693.59	690.92	688.25	685.58	682.90	680.23	677.56	674.89	76 106.17	82 276.35
1016086	V VAN DEN BERG	374.70	374.70	374.70	374.70	374.70	374.70	374.70	374.70	374.70	78 390.10	81 762.40
1001899	A STAR CAFE	524.77	524.77	524.77	524.77	-	-	-	-	-	79 024.95	81 124.03
1002435	H KATHRADA	1 658.34	1 647.64	1 636.94	1 630.88	1 620.17	1 609.47	1 603.40	1 592.69	1 586.64	65 889.28	80 475.45
1001930	PAV BURGER	1 311.85	1 303.29	1 303.29	1 311.85	1 320.41	1 311.85	1 303.29	1 303.29	1 320.41	68 667.53	80 457.06
1001891	HUA HUA RON INV (PTY LTD)_CLOTHING SHOP	913.07	908.93	904.80	900.65	896.51	892.37	888.23	884.09	879.95	71 177.07	79 245.67
1003099	D RANDALL	1 740.86	1 728.86	1 716.85	1 704.84	1 692.83	1 680.83	1 668.82	1 670.23	1 658.23	63 295.40	78 557.75
1016243	BONANE ENTERPRIZES (PROK)	345.04	345.04	345.04	345.04	345.04	345.04	345.04	345.04	345.04	73 901.46	77 006.82
1001878	VLEIS PALEIS	318.21	318.21	318.21	318.21	318.21	318.21	318.21	318.21	318.21	74 049.64	76 913.53
1004484	TRANSNET LTD	921.51	917.09	912.70	908.29	903.88	899.48	895.07	890.67	886.26	67 383.30	75 518.25
1002136	EJH DANIELS	1 992.05	1 999.44	1 985.57	1 971.73	1 957.87	1 944.00	1 930.14	1 916.28	1 902.41	54 353.26	71 952.75
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	288.73	288.73	288.73	288.73	288.73	288.73	288.73	288.73	288.73	68 921.31	71 519.88
1006331	BONANE ENTERPRIZES (PROK)	1 191.34	1 183.94	1 176.53	1 169.13	1 161.72	1 154.32	1 146.92	1 139.51	1 132.11	60 660.14	71 115.66
1003151	NR ROSSOUW/ CJ VENTER	1 130.20	1 123.48	1 116.77	1 110.05	1 103.34	1 096.63	1 089.91	1 083.20	1 076.48	59 718.68	69 648.74
1006333	EXTRA JABULA STORE (PROK)EG	261.51	261.51	261.51	261.51	261.51	261.51	261.51	261.51	261.51	67 151.46	69 505.05
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	1 146.38	1 139.93	1 133.47	1 127.01	1 120.56	1 114.10	1 107.65	1 101.20	1 094.74	59 408.61	69 493.65
1004485	TRANSNET LTD	676.93	674.10	671.26	668.43	665.60	662.76	659.93	657.10	654.27	63 114.44	69 104.82
1015917	BUZAPHI CONSTRUCTION PTY LTD	1 181.83	1 175.11	1 168.40	1 161.69	1 154.97	1 148.26	1 141.55	1 134.83	1 128.12	57 786.58	68 181.34
1004161	A TRANSNET PROPERTY VAT 4720103177	704.44	701.30	698.15	695.01	691.86	688.72	685.57	682.42	679.28	61 588.58	67 815.33
1015979	D DITIRO TSAKA TRADING 6CC	1 111.20	1 105.06	1 098.91	1 092.77	1 086.62	1 080.47	1 074.33	1 068.19	1 062.04	56 326.13	66 105.72
1200229	J CINDI	-	-	-	-	-	-	-	-	-	65 596.83	65 596.83

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 BALANCE
1200112	MAGELEVENDZE INV CC	-	-	-	-	-	-	-	-	-	911 565.09	911 565.09
1006041	SS KOTE	4 851.19	4 843.27	4 835.36	4 827.43	4 819.52	4 811.61	4 803.69	4 795.78	4 787.85	774 427.29	817 802.99
1000719	MM MOLOI	4 743.26	4 737.77	4 732.28	4 726.79	4 723.14	4 717.64	4 712.15	4 706.66	4 701.17	702 633.37	745 134.23
5002134	W J HEWITT	-	-	-	-	-	-	-	-	-	587 661.54	587 661.54
1012096	IMC EASBY	10 941.65	10 869.48	10 797.32	10 725.16	10 653.00	10 580.84	10 508.68	10 436.52	10 364.35	446 747.28	542 624.28
1012160	MATOPI GAME ENTERPRISES TRUST	10 333.74	10 266.65	10 199.55	10 132.46	10 065.37	9 998.27	9 931.18	9 864.08	9 796.99	421 737.98	512 326.27
1003573	D.C DYKER	3 507.28	3 502.93	3 498.58	3 494.24	3 489.89	3 485.55	3 481.20	3 476.85	3 472.51	466 696.21	498 105.24
1003911	MJ MALGAS	3 820.12	3 684.78	3 336.78	3 509.41	3 465.43	3 439.90	3 465.92	3 982.41	3 252.21	447 340.33	479 297.29
1004132	D GEORGE	2 757.15	2 753.01	2 748.87	2 744.73	2 369.52	2 365.38	2 361.24	2 357.10	2 352.95	438 665.12	461 475.07
1002654	MAGELEVENDZE INV CC	6 370.36	6 332.30	6 307.35	6 269.27	6 254.96	6 216.90	6 185.40	6 160.44	6 122.38	392 467.24	448 686.60
1006176	A TSWELELOPELE COMMUNITY CR/VER	2 486.38	2 482.65	2 478.90	2 475.16	2 471.42	2 467.68	2 463.95	2 460.21	2 456.47	425 067.02	447 309.84
1014723	HC CLOETE	8 931.46	8 873.62	8 815.78	8 757.94	8 700.10	8 642.26	8 584.42	8 526.58	8 468.74	367 264.67	445 565.57
1200540	MOTSHELE	-	-	-	-	2 899.12	2 894.78	2 890.42	2 890.70	2 886.36	426 446.79	440 908.17
1200511	OK THETHE	-	-	-	-	-	-	-	-	-	424 298.20	424 298.20
1001698	GR MARTIN	2 545.37	2 539.88	2 534.38	2 528.90	2 462.24	2 456.75	2 451.25	2 450.38	2 444.89	401 213.73	423 627.77
1004530	KM MELATO	2 956.47	2 951.56	2 946.64	2 941.73	2 879.77	2 874.86	2 869.94	2 865.03	2 860.11	392 821.14	418 967.25
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	376 964.07	396 410.64
1015802	AJ JORDAAN	7 875.10	7 824.20	7 773.30	7 722.40	7 671.50	7 620.61	7 569.71	7 518.81	7 467.91	325 994.64	395 038.18
1003775	LI VAN DER WESTHUIZEN	2 695.67	2 710.88	2 712.97	4 114.59	4 469.96	3 617.85	6 793.55	2 623.17	6 834.65	356 404.03	392 977.32
1002046	I GOLODA	5 049.91	3 374.47	3 579.52	3 282.63	10 257.91	8 004.38	13 451.28	3 990.91	3 252.85	317 073.47	371 317.33
1015157	A MMITSHANE	3 238.33	3 236.60	3 234.86	3 233.13	3 231.40	561.73	289 324.38	558.25	556.52	62 370.95	369 546.15
5002216	GS GADIPEDI	-	-	-	-	-	-	-	-	-	354 508.00	354 508.00
1001202	E SWANEPOEL	2 708.54	2 702.12	2 695.71	2 689.28	2 587.39	2 580.97	2 574.56	2 568.13	2 561.71	324 212.26	347 880.67
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	320 954.90	335 852.06
1008607	JM KGOROYABOGO	2 385.14	2 381.40	2 377.67	2 373.93	2 370.19	2 366.46	2 362.71	2 358.97	2 355.24	311 062.46	332 394.17
1001551	JM GRASS	3 084.80	3 327.65	2 808.96	2 964.07	3 690.26	2 776.23	3 602.21	3 015.01	2 622.21	304 561.49	331 452.89
1004603	I CARELSE	2 447.75	2 720.21	2 796.28	3 147.24	3 020.72	4 432.78	2 382.02	2 776.72	2 638.55	299 361.94	325 724.21
1012870	S MAHLAOLA	2 035.82	2 034.08	2 032.34	2 030.60	1 913.84	1 912.10	1 910.37	1 908.63	1 922.88	304 003.69	321 704.35
1008542	J MTHEMBU	-	-	-	-	-	-	-	-	-	320 531.56	320 531.56
1011931	IVANCO INV PTY LTD	4 953.93	4 925.93	4 897.93	4 869.93	4 841.93	4 813.93	4 785.93	4 757.93	4 729.94	275 006.60	318 583.98
1007654	MG KGOSIENG	1 981.29	1 977.21	1 973.13	1 969.04	1 964.96	1 960.88	1 956.78	1 952.70	1 948.62	290 443.11	308 127.72
1015052	JTF LEEUW	6 413.25	5 302.21	8 640.76	5 903.94	3 764.35	3 046.96	5 141.70	3 882.80	3 594.76	261 985.65	307 676.38
1007589	A JAKWA	1 980.97	1 976.77	1 972.58	1 968.38	1 964.17	1 959.98	1 955.77	1 951.57	1 947.37	287 882.97	305 560.53
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	291 400.24	302 972.17
1011958	PE VAN ROOYEN	5 745.94	5 708.42	5 670.89	5 633.37	5 595.84	5 558.32	5 520.80	5 483.27	5 445.75	249 542.93	299 905.53
1200523	BG MOKWA	-	-	-	-	-	-	-	-	-	296 508.25	296 508.25
1006503	MONTSHABATHO (PROK) OJ	1 472.64	1 472.03	1 471.42	1 470.80	1 470.19	1 469.58	1 468.96	1 468.35	1 467.74	282 658.54	295 890.25
1007806	GS MOTLHALE	2 044.72	2 040.69	2 036.67	2 032.63	2 028.61	2 024.58	2 020.54	2 016.51	2 012.49	269 925.80	288 183.24
1001833	J DIBAKWANE	2 194.75	2 190.18	2 185.61	2 181.04	2 103.22	2 098.66	2 094.08	2 089.51	2 084.95	267 268.76	286 490.76
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	259 124.77	275 458.87
1003761	FM PETERSEN	2 883.82	2 829.57	3 625.09	2 690.52	2 682.41	2 672.13	2 898.65	2 756.46	2 920.37	243 281.73	269 240.75
1006379	TM MARUMO	1 276.33	1 275.92	1 275.52	1 275.11	1 274.71	1 274.30	1 273.90	1 273.49	1 273.09	255 510.56	266 982.93
1006262	D MEDUPE	1 910.02	1 905.99	1 901.97	1 897.94	1 893.91	1 889.89	1 885.85	1 881.82	1 877.80	248 463.04	265 508.23
5002161	KS MOSES	-	-	-	-	-	-	-	-	-	258 165.11	258 165.11
1006254	SD MOCHANE	2 076.07	2 068.92	2 061.78	2 054.63	2 047.48	2 040.33	2 033.18	2 026.02	2 018.88	238 179.87	256 607.16
1008906	GC KOBOKOE	1 822.63	1 818.89	1 815.16	1 811.42	1 807.67	1 803.94	1 800.19	1 796.46	1 792.72	232 598.90	248 867.98
1009184	NM MAHAPA	1 820.61	1 816.58	1 812.55	1 808.52	1 804.49	1 800.47	1 796.44	1 792.40	1 788.38	230 115.01	246 355.45
1003898	D.J RAPOO	1 420.07	1 421.82	1 420.07	1 418.34	1 189.59	1 187.85	1 186.12	1 184.37	1 182.64	233 060.59	244 671.46
1015056	MH HUNT	2 962.58	3 016.79	2 963.76	2 979.89	2 991.42	3 007.84	3 024.33	3 035.65	3 909.87	214 077.67	241 969.80
5002158	G NEL	-	-	-	-	-	-	-	-	-	236 893.63	236 893.63

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1009668	MJ MATLE	1 719.76	1 717.33	1 714.91	1 712.48	1 710.05	1 707.62	1 705.18	1 702.76	1 700.33	221 047.64	236 438.06
5002159	OP ELIAS	-	-	-	-	-	-	-	-	-	235 365.87	235 365.87
1000886	ML VAN WYK	1 598.93	1 597.18	1 597.97	1 597.49	1 524.41	1 523.93	1 522.19	1 520.46	1 518.72	220 576.71	234 577.99
1005708	AAP VAN WYK	1 954.11	1 949.77	1 945.42	1 941.07	1 936.73	1 932.38	1 928.03	1 923.68	1 919.34	217 068.09	234 498.62
1012871	SMAHLAOLA	1 883.10	1 877.84	1 872.57	1 867.31	1 750.05	1 744.80	1 739.54	1 734.27	1 729.00	212 548.66	228 747.14
1002959	JA VAN NIEKERK	1 391.55	1 389.81	1 401.97	1 400.23	1 342.53	1 346.18	1 349.82	1 353.46	1 355.51	215 959.55	228 290.61
1002678	CAD HEESE	1 617.53	1 612.50	1 607.47	1 602.44	1 597.41	1 592.38	1 587.35	1 582.31	1 577.28	213 197.15	227 573.82
1007667	SB MOEKETSI	1 565.62	1 561.53	1 557.44	1 553.36	1 549.27	1 545.19	1 541.11	1 537.02	1 532.93	212 941.90	226 885.37
1010015	F LOTSHE	1 630.44	1 628.00	1 625.58	1 623.16	1 620.71	1 618.29	1 615.85	1 613.43	1 611.01	211 409.75	225 996.22
1200368	LP SAKU	-	-	-	-	-	-	-	-	-	225 650.92	225 650.92
1001939	PAVD BURGER	979.31	979.31	979.31	979.31	979.31	979.31	979.31	979.31	979.31	213 336.67	222 150.46
1009487	KG DIPHATSE	1 638.77	1 634.68	1 630.59	1 626.51	1 622.42	1 618.34	1 614.26	1 610.17	1 606.08	206 625.65	221 227.47
1006649	KL SMOUS	1 682.17	1 677.20	1 672.26	1 667.31	1 662.35	1 657.41	1 652.44	1 647.49	1 642.54	206 025.22	220 986.39
1012787	LTK MOKOROANE	1 804.48	1 802.69	1 797.21	1 794.49	1 703.55	1 700.26	1 697.88	1 694.13	1 690.37	204 422.28	220 107.34
1009220	N TYIWA	1 651.68	1 647.60	1 643.51	1 639.42	1 635.33	1 631.26	1 627.17	1 623.07	1 619.00	204 353.73	219 071.77
1007365	C KHUPISO	1 487.62	1 483.88	1 480.15	1 476.40	1 472.66	1 468.93	1 465.19	1 461.45	1 457.71	203 610.55	216 864.54
1007554	MOCUMI 2086/1997	1 547.33	1 542.37	1 537.43	1 532.47	1 527.52	1 522.56	1 517.61	1 512.66	1 507.71	202 769.10	216 516.76
1007749	M RATIKOANE	1 542.37	1 538.29	1 534.21	1 530.12	1 526.02	1 521.95	1 517.86	1 513.77	1 509.70	202 044.21	215 778.50
1200247	M SETLHODI	-	-	-	-	-	-	-	-	-	213 225.28	213 225.28
1011661	DL SEATELO	1 152.41	1 151.88	1 151.34	1 150.81	1 057.97	1 057.44	1 056.91	1 056.37	1 055.84	201 789.60	211 680.57
1015944	CHS VENTER	1 834.31	1 829.97	1 825.62	1 821.27	1 816.92	1 812.57	4 694.41	1 803.88	1 799.54	192 166.19	211 404.68
1200515	T KHANYEZA	-	-	-	-	-	-	-	-	-	211 183.96	211 183.96
1011983	LJ JANSE VAN VUUREN	3 850.10	3 825.57	3 801.03	3 776.50	3 751.96	3 727.43	3 702.89	3 678.36	3 653.82	176 529.67	210 297.33
1005778	JP VAN STADEN	2 172.68	2 163.09	2 153.52	2 143.94	2 134.36	2 124.79	2 115.20	2 105.62	2 096.05	190 412.45	209 621.70
1002419	M LERATONG CASH & CARRY M	1 684.71	1 677.82	1 670.95	1 670.33	1 669.50	1 668.66	1 668.28	1 667.81	1 674.41	193 079.27	208 131.74
1011999	RW ZIEGLER FAMILY TRUST	4 148.06	4 120.64	4 093.22	4 065.80	4 038.38	4 010.96	3 983.54	3 956.12	3 928.69	171 313.33	207 658.74
1008024	PK MOTSEKAE	1 417.89	1 413.86	1 409.84	1 405.80	1 401.78	1 397.75	1 393.71	1 389.68	1 385.66	195 004.35	207 620.32
1002915	EC FOURIE	2 757.91	2 746.52	2 820.48	2 809.09	1 908.90	16 856.68	2 123.83	1 942.14	7 817.71	164 536.59	206 319.85
1006811	LM DLAMINI	1 552.77	1 548.33	1 543.91	1 539.48	1 535.04	1 530.61	1 526.17	1 521.74	1 517.32	192 315.32	206 130.69
1200228	MA PHETLHU	-	-	-	-	-	-	-	-	-	203 031.55	203 031.55
1003334	TB BODIGELO	2 082.61	1 963.05	3 304.24	4 034.79	6 912.22	2 572.97	1 662.91	2 722.68	2 286.64	173 401.71	200 943.82
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	190 307.24	200 889.35
1012307	PROVINCIAL GOVERNMENT OF NORTHERN CAPE	3 248.62	3 228.70	3 208.78	3 188.87	3 168.95	3 149.03	3 129.12	3 109.20	3 089.28	170 229.11	198 749.66
1200279	IJ TERBLANCHE	-	-	-	-	-	-	-	-	-	198 176.85	198 176.85
1002734	WF BERGH	893.61	893.61	893.61	893.61	893.61	893.61	893.61	893.61	893.61	188 431.09	196 473.58
1001717	TN BURGER	2 776.24	2 404.21	3 851.98	3 993.42	4 550.30	3 382.86	2 255.60	1 813.58	1 806.79	169 215.78	196 050.76
1006152	GS NIEUWOUDT	1 428.57	1 423.25	1 417.93	1 412.61	1 407.29	1 401.97	1 396.65	1 391.32	1 386.01	183 336.30	196 001.90
1006426	MM CINDI	1 261.48	1 257.74	1 254.01	1 250.27	1 246.52	1 242.79	1 239.05	1 235.31	1 231.58	184 571.83	195 790.58
1003225	S SMITH	785.27	785.27	785.27	785.27	785.27	785.27	785.27	785.27	785.27	188 345.31	195 412.74
1008027	J NDUMILE	1 411.70	1 407.55	1 403.42	1 399.27	1 395.12	1 390.99	1 386.84	1 382.70	1 378.56	182 820.42	195 376.57
1200340	RM OLIPHANT (PROK)	-	-	-	-	-	-	-	-	-	194 940.30	194 940.30
1008306	M M MOEKETSI	1 451.47	1 447.39	1 443.31	1 439.22	1 435.14	1 431.05	1 426.96	1 422.87	1 418.80	181 049.98	193 966.19
1006736	HO KGADIETE	1 370.18	1 366.04	1 361.90	1 357.76	1 353.60	1 349.47	1 345.33	1 341.18	1 337.05	181 537.02	193 719.53
1007434	SE MOTSHABI	1 302.01	1 297.92	1 293.84	1 289.75	1 285.67	1 281.59	1 277.49	1 273.41	1 269.33	181 442.26	193 013.27
1003689	J KUBOEKAE	1 626.03	1 621.34	1 616.66	1 611.99	1 607.31	1 602.63	1 597.95	1 593.27	1 588.59	177 961.14	192 449.88
1006443	MG NNELANG	1 446.20	1 442.11	1 438.03	1 433.94	1 429.85	1 425.78	1 421.69	1 417.59	1 413.51	179 017.14	191 885.84
1012275	AGRIVAN FARMING PTY LTD	3 647.34	3 624.20	3 601.07	3 577.93	3 554.80	3 531.66	3 508.52	3 485.39	3 462.25	159 416.76	191 409.92
1007443	M IKANENG	1 380.44	1 375.83	1 371.22	1 366.61	1 362.01	1 357.41	1 352.80	1 348.18	1 343.59	179 101.36	191 359.45
1008972	MM BOPAPIE	1 335.78	1 331.69	1 327.60	1 323.52	1 319.43	1 315.35	1 311.27	1 307.18	1 303.09	177 355.47	189 230.38
1007751	ME MOSIENYANE	1 431.78	1 427.69	1 423.61	1 419.53	1 415.44	1 411.35	1 407.27	1 403.18	1 399.10	175 620.94	188 359.89

6.3 Top 100 Debtors: Organs of the State

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1014691	NATIONAL GOVERNMENT OF RSA	96 762.25	96 137.58	95 512.91	94 888.24	94 263.57	93 638.90	93 014.23	92 389.56	91 764.89	3 975 703.11	4 824 075.24
1014741	LAERSKOO HARTSVALLEI	24 728.13	24 568.49	24 408.85	24 249.22	24 089.58	23 929.94	23 770.30	23 610.66	23 451.03	1 016 013.04	1 232 819.24
1012475	DEPARTMENT OF EDUCATION	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	1 664.35	295 143.09	310 122.24
1012112	NATIONAL GOVERNMENT OF RSA	4 997.70	4 965.95	4 934.19	4 902.44	4 870.69	4 838.94	4 807.19	4 775.44	4 743.69	233 467.62	277 303.85
1006861	PUBLIC WORK ROADS	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	1 505.02	245 252.71	258 797.89
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	1 264.81	241 765.52	253 148.81
1004763	WARRENTONVALE COMBINED SCHOOL	7 850.62	7 878.70	7 749.98	15 691.60	12 152.72	11 983.23	16 798.54	14 708.41	16 360.59	117 833.07	229 007.46
1006529	TLHATLOGANG PRIM SCHOOL/	5 319.69	5 284.79	5 249.88	5 214.97	5 180.05	5 145.14	5 110.23	5 075.32	5 040.41	170 413.85	217 034.33
1012802	DEPT WELSYN	4 696.83	10 071.28	25 368.84	24 960.38	28 584.93	26 075.06	35 392.96	20 451.63	-	-	175 601.91
1008271	ROLIHLAHLA PRIMARY SCHOOL	4 394.72	4 365.78	4 336.84	4 307.91	4 278.97	4 250.03	4 221.09	4 192.15	4 163.21	136 281.44	174 792.14
1000839	HOERSKOL	8 346.08	8 280.66	8 215.22	8 149.78	8 084.34	8 018.89	7 953.44	7 887.99	7 822.54	97 713.75	172 985.98
1004764	NATIONAL GOVERNMENT OF RSA	44 047.81	43 585.09	48 675.00	7964.76	4 199.56	3 736.84	3 274.12	2 811.40	2 348.68	5 018.68	165 661.94
1006107	WARRENTON HOSPITAAL	33 229.56	30 471.16	31 761.87	36 106.57	30 122.56	-	-	-	-	-	161 691.72
1000835	LAERSKOO WARRENTON	13 351.90	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	135 189.18
1000842	PROVINCIAL GOVERNMENT OF THE NC	10 698.89	10 594.78	10 490.67	10 386.55	10 282.44	10 178.33	10 074.22	9 970.11	9 866.00	16 127.70	108 669.69
1012801	PUBLIC WORKS	1 269.48	1 263.12	1 256.78	1 250.44	1 244.07	1 237.73	1 231.38	1 225.03	1 218.69	83 846.11	95 042.83
1006532	DEPT VAN ONDERWYS	510.39	510.39	510.39	510.39	510.39	510.39	510.39	510.39	510.39	83 175.23	87 768.74
1015123	STREEKVERTEENWOORDIGER	20 456.86	12 596.38	12 526.71	14 223.70	14 812.40	5 707.66	1 380.46	-	-	-	81 704.17
1012301	DEPARTMENT OF LAND AFFAIRS	1 154.00	1 147.08	1 140.15	1 133.22	1 126.29	1 119.37	1 112.44	1 105.51	1 098.58	62 921.85	73 058.49
1011962	DEPARTMENT OF LAND AFFAIRS	1 144.63	1 137.70	1 130.77	1 123.84	1 116.92	1 109.99	1 103.06	1 096.13	1 089.21	60 556.89	70 609.14
1002455	STREEKVERTEENWOORDIGER	2 355.58	2 358.55	3 758.97	2 030.91	34 189.28	2 698.35	2 624.94	37.04	-	-	50 386.62
1011959	DEPARTMENT OF LAND AFFAIRS	744.12	739.79	735.46	731.13	726.80	722.47	718.14	713.81	709.48	43 268.55	49 809.75
1000520	DEPT GESONDHEID (KHUTSENG KLINIEK)	5 571.85	3 305.07	37 280.08	-	-	-	-	-	-	-	46 157.00
1001642	NATIONAL GOVERNMENT OF RSA	18 974.72	3 122.94	4 348.22	5 514.23	8 483.96	1 330.71	-	-	-	-	41 774.78
1012215	ANMAR TRUST	733.79	729.17	724.56	719.94	715.32	710.70	706.08	701.46	696.84	35 295.12	41 732.98
1012270	JH NELSON	825.30	819.81	814.33	809.84	805.36	797.87	792.39	786.91	781.42	32 996.16	40 226.39
1000840	HOERSKOL SPORTVELDE	1 406.13	1 364.19	1 409.38	1 387.43	1 304.78	1 312.43	1 304.31	1 284.18	1 288.98	39 555.72	27 493.81
1000841	PROVINCIAL GOVERNMENT OF THE NC	28 307.50	-	2 648.78	2 348.02	2 047.25	511.21	-	-	-	-	35 862.76
1012145	REPUBLIEK VAN SUID-AFRIKA	148.07	148.07	148.07	148.07	148.07	148.07	148.07	148.07	148.07	27 919.31	29 251.94
1003999	PROVINCIAL GOVERNMENT OF THE NC	660.50	655.41	650.32	645.23	640.14	635.05	629.96	624.87	619.78	16 854.41	22 615.67
1003408	NATIONAL GOVERNMENT OF RSA	1 280.97	1 274.85	1 270.71	1 266.57	1 262.42	1 258.27	1 254.15	1 249.99	1 245.84	9 382.56	20 818.11
1016984	NATIONAL GOVERNMENT OF THE RSA	1 657.17	-	-	-	-	-	-	-	-	-	18 228.87
1002005	STREEKVERTEENWOORDIGER	3 217.38	3 012.65	3 902.75	3 342.19	746.81	783.63	754.84	747.09	726.67	-	17 234.01
1003412	NATIONAL GOVERNMENT OF RSA	1 443.00	1 437.05	1 432.92	1 428.78	1 443.61	1 429.98	1 416.36	693.31	543.75	3 032.34	14 301.40
1011964	DEPARTMENT OF LAND AFFAIRS	170.49	169.48	168.47	167.46	166.45	165.44	164.43	163.42	162.41	9 464.42	10 962.47
1012251	REPUBLIEK VAN SUID-AFRIKA	57.17	57.17	57.17	57.17	57.17	57.17	57.17	57.17	57.17	9 540.20	10 054.73
1016985	PROVINCIAL GOVERNMENT OF THE NC	896.50	-	-	-	-	-	-	-	-	-	9 861.50
1004790	NATIONAL GOVERNMENT OF RSA	387.01	387.01	387.01	387.01	393.28	389.81	386.34	399.15	395.68	4 016.23	7 528.53
1006325	DIE STREEKVERTEENWOORDIGE	-	-	-	-	-	-	-	-	-	5 837.58	5 837.58
1006860	MOGOMOTSI SEK SCHOOL	4 809.13	-	-	-	-	-	-	-	-	-	4 809.13
1006531	WARRENTON PUBLIEKE SKOOL	4 027.13	-	-	-	-	-	-	-	-	-	4 027.13
1002006	STREEKVERTEENWOORDIGER	592.81	587.53	587.53	582.25	576.97	580.19	7.34	5.26	-	-	3 519.88
1009342	DEPT GESONDHEID PHOLONG KLINIEK	427.13	423.38	419.64	415.90	415.94	412.20	415.94	408.46	-	-	3 338.59
1015122	DIE STREEKVERTEENWOORDIGER	682.65	682.65	682.65	676.51	596.80	-	-	-	-	-	3 321.26
1015124	STREEKVERTEENWOORDIGER	584.03	583.97	583.95	578.67	194.69	-	-	-	-	-	2 525.31
1015125	STREEKVERTEENWOORDIGER	582.27	582.25	582.25	576.97	1.92	-	-	-	-	-	2 325.66
1006530	PUBLIC WORK ROADS	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	1 937.09	1 978.22
1001849	PROVINCIAL GOVERNMENT OF THE NC	45.29	44.92	48.98	48.61	48.24	47.87	47.50	47.13	46.76	1 445.11	1 870.41
1012355	REPUBLIEK VAN SUID-AFRIKA	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68	953.01	1 004.13
1012113	NATIONAL GOVERNMENT OF RSA	3.03	3.03	3.03	3.03	3.03	3.03	3.02	3.02	3.02	520.36	547.59
1012332	REPUBLIEK VAN SUID-AFRIKA	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	165.16	173.71
1012364	REPUBLIEK VAN SUID-AFRIKA	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	97.39	101.53
1012365	REPUBLIEK VAN SUID-AFRIKA	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	97.39	101.53
1012121	NATIONAL GOVERNMENT OF RSA	2.20	2.17	2.17	0.44	-	-	-	-	-	-	6.98
5002090	WARRENTON HOSPITAAL	-	-	-	-	-	-	-	-	-	-	-
1003427	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	7.80
1003428	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	86.64
1001848	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	438.54
1001720	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	789.97
1002004	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	1 264.54
1012156	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	2 023.94
1012159	LAERSKOO HARTSVALLEI	-	-	-	-	-	-	-	-	-	-	7 090.03
1001677	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	11 372.67
1000838	BUSILOTS & SNOEPEKAMERS	-	-	-	-	-	-	-	-	-	-	12 454.13
1015121	PUBLIC WORKS	-	-	-	-	-	-	-	-	-	-	34 925.38
1012351	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	40 727.45
1000836	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	55 809.51
1012356	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	60 347.91
1012340	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	94 207.95
1012341	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	116 393.91
1012374	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	158 787.07
1012375	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	223 449.50

7. Creditors' Analysis

Below is a table summarising the ageing of the outstanding creditors

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	8 959	9 475	9 481	10 943	8 830	43 199	40 646	–	131 534	
Bulk Water	0200	2 519	4 290	4 023	2 911	4 284	12 406	14 231	92 398	137 062	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	870	–	870	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	–	985	1 392	1 114	950	1 160	868	1 609	8 077	
Auditor General	0800	116	152	273	247	251	116	247	323	1 724	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions		–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	11 594	14 902	15 169	15 215	14 316	56 882	56 861	94 329	279 267	–

As of 31 May 2025, creditors ageing analysis had a balance of **R279.3 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 131 534 358.44
BUSINESS CONNEXION	-R 2 050 225.22
AUDITOR GENERAL	-R 1 723 969.07
COMPENSATION COMM	-R 1 659 067.31
THE EQUALIZER GROUP LTD PTY	-R 1 495 000.00
SMEC	-R 1 054 419.62
PENSION FUND	-R 869 960.68
SALGA	-R 625 763.16
LEBO TEBO CONSTRUCTION	-R 319 443.41
TOTAL	-R 278 393 998.27

8. Investment portfolio analysis

Below is a table that details the investments as of 31 May 2025.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														-
Municipality sub-total										-	-	-	-	-
Entities														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-

Investment portfolio analysis is only updated on quarterly basis

9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

2023/24 Supporting Table 06: (7) Monthly Budget Estimates: Transfers and grant expenditure in R千元										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		39 403	69 243	69 243	2 844	68 738	63 473	5 265	8.3%	39 442
Equitable Share		34 989	65 001	65 001	2 377	65 001	59 584	-	9.1%	35 200
Expanded Public Works Programme Integrated Grant		1 730	1 242	1 242	120	1 137	1 139	5 417	(1)	-0.1%
Local Government Financial Management Grant		2 684	3 000	3 000	347	2 599	2 750	(151)	(151)	-5.5%
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		890	2 500	2 498	72	3 151	2 290	861	37.6%	2 498
FBDM(Operational)		890	2 500	2 498	72	3 151	2 290	861	37.6%	2 498
Other grant providers:		1 253	1 228	1 199	86	1 039	1 099	(60)	(60)	-5.5%
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		1 253	-	-	-	-	-	-	-	-
Northern Cape Arts and Cultural		-	1 228	1 199	86	1 039	1 099	(60)	(60)	-5.5%
Total operating expenditure of Transfers and Grants:		41 545	72 971	72 940	3 002	72 927	66 861	6 066	9.1%	43 139
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		36 794	42 258	80 093	-	47 304	73 418	(26 114)	-35.6%	80 093
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		827	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		18 900	22 258	22 258	-	11 148	20 403	(9 255)	(9 255)	-45.4%
Regional Bulk Infrastructure Grant		-	-	32 835	-	19 639	30 099	(10 459)	(10 459)	-34.8%
Water Services Infrastructure Grant		17 067	20 000	25 000	-	16 517	22 917	(6 400)	(6 400)	-27.9%
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	2 000	-	1 900	1 833	67	67	3.6%
FBDM(Capital)		-	-	2 000	-	1 900	1 833	67	67	3.6%
Other grant providers:		14 755	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		51 549	42 258	82 093	-	49 204	75 252	(26 047)	(26 047)	-34.6%
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		93 094	115 229	155 032	3 002	122 131	142 113	(19 982)	(19 982)	-14.1%

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	Special Adustment	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	65,001,000.00	-	100%
Expanded Public Works Programme Integrated Grant	1,242,000.00	1,242,000.00	1,242,000.00	1,242,000.00	1,137,326.38	1,137,326.38	104,673.62	92%
Local Government Financial Management Grant	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	2,599,291.50	2,891,824.26	108,175.74	96%
FBDM (Operational)	2,500,000.00	2,947,680.00	2,947,680.00	746,556.94	3,150,771.34	3,570,314.65	- 622,634.65	121%
Education Training and Development Practices SETA	-	-	-	64,517.68	-	-	-	
Northern Cape Arts and Cultural	1,199,000.00	1,199,000.00	1,199,000.00	1,199,000.00	1,077,910.12	1,082,091.76	116,908.24	90%
Sub-Total	72,942,000.00	73,389,680.00	73,389,680.00	71,253,074.62	72,966,299.34	73,682,557.05	- 24,299.34	100%
Capital								
Municipal Infrastructure Grant	22,258,000.00	38,701,297.00	22,258,000.00	22,238,000.00	11,148,484.15	14,736,628.49	23,964,668.51	66%
Water Services Infrastructure Grant	20,000,000.00	20,000,000.00	25,000,000.00	25,000,000.00	16,516,606.18	21,261,754.37	- 1,261,754.37	85%
Regional Bulk Infrastructure Grant	-	32,834,809.00	32,834,809.00	24,010,735.56	19,639,182.01	24,092,439.76	8,742,369.24	73%
FBDM (Capital)	-	2,000,000.00	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	93,536,106.00	82,092,809.00	73,433,735.56	49,204,272.34	62,275,822.63	31,260,283.37	76%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	115,200,000.00	166,925,786.00	155,482,489.00	144,686,810.18	122,170,571.68	135,958,379.68	31,235,984.03	87%

During the initial adjustment municipality increased MIG allocation with **R16.4 million**, which was not an additional allocation for MIG but was part of the project registration for 2025/2026 allocation and there was an additional allocation toward WSIG amounting to **R5 million** which forced municipality to adjust 2024/25 capital budget to **R82 092 million** during the special adjustment.

It can then be noted that a total of **R144.7 million** was received to date for both operational and capital grants, from the total received **R135.9 million** (VAT Inc) is committed or spent to date which translates into **87%** 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.

The following conditional grants managed to spend above **91.67%** as at the end of May:

- I. Local Government Financial Management Grant
- II. Expanded Public Work Programme Integrated Grant
- III. FBDM(Operational)
- IV. FBDM (Capital)

Municipality needs to improve on spending on the following Grants

- I. Municipal Infrastructure Grant
- II. Regional Bulk Infrastructure Grant
- III. Water Services Infrastructure Grant
- IV. Northern Cape Arts and Culture

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 - M11 May

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 574	3 843	3 778	294	3 321	3 471	(151)	-4%	3 778
Pension and UIF Contributions		477	555	505	44	473	469	5	1%	505
Medical Aid Contributions		83	128	97	8	74	92	(19)	-20%	97
Motor Vehicle Allowance		585	551	475	49	535	445	91	20%	
Cellphone Allowance		538	509	509	42	438	467	(29)	-6%	509
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	475
Sub Total - Councillors		5 257	5 587	5 365	438	4 841	4 944	(103)	-2%	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	1 786	3 333	(1 548)	-46%	3 736
Pension and UIF Contributions		119	333	307	11	122	285	(163)	-57%	307
Medical Aid Contributions		50	126	146	8	63	131	(68)	-52%	146
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		59	245	260	—	112	236	(124)	-52%	260
Motor Vehicle Allowance		666	1 590	1 655	53	523	1 510	(986)	-65%	1 655
Cellphone Allowance		9	27	45	—	17	39	(23)	-58%	45
Housing Allowances		—	164	246	—	—	216	(216)	-100%	246
Other benefits and allowances		0	1	1	0	0	1	(0)	-66%	1
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		99	195	250	7	76	223	(147)	-66%	250
Acting and post related allowance		—	—	106	9	97	85	12	15%	106
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		2 276	5 635	6 750	262	2 796	6 057	(3 262)	-54%	6 750
% increase	4		147.6%	196.5%						196.5%
Other Municipal Staff										
Basic Salaries and Wages		31 280	35 480	34 564	2 813	30 181	31 321	(1 140)	-4%	34 564
Pension and UIF Contributions		6 349	6 787	6 737	558	5 989	6 182	(193)	-3%	6 737
Medical Aid Contributions		2 269	2 627	2 488	215	2 332	2 297	35	2%	2 488
Overtime		707	321	821	—	680	695	(15)	-2%	821
Performance Bonus		2 861	2 846	2 828	123	2 863	2 595	268	10%	2 828
Motor Vehicle Allowance		25	56	—	—	—	7	(7)	-100%	—
Cellphone Allowance		56	109	154	8	118	136	(18)	-13%	154
Housing Allowances		70	83	69	7	72	65	7	10%	69
Other benefits and allowances		377	208	422	37	391	362	29	8%	422
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		254	100	30	—	24	36	(12)	-33%	30
In kind benefits		657	100	100	—	—	92	(92)	-100%	100
Sub Total - Other Municipal Staff		44 904	48 716	48 214	3 759	42 649	43 785	(1 136)	-3%	48 214
% increase	4		8.5%	7.4%						7.4%
Total Parent Municipality		52 437	59 939	60 329	4 459	50 286	54 786	(4 501)	-8%	60 329
TOTAL SALARY, ALLOWANCES & BENEFITS		52 437	59 939	60 329	4 459	50 286	54 786	(4 501)	-8%	60 329
% increase	4		14.3%	15.0%						15.0%
TOTAL MANAGERS AND STAFF		47 180	54 352	54 964	4 021	45 445	49 843	(4 398)	-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 **R4.5 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 **R50.3 million** which is **8%** below the projected budget for this current month when compared to our year-to-date budget which amounts to **R54.8 million**.

Cost containment measures still need to be exercised to ensure expenditure is kept at a minimum, especially on overtime and standby allowance.

11. Material Variances to the Service Delivery and Budget Implementation

NC093 Magareng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

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	Outcome	Budget			
Cash Receipts By Source																
Property rates		451	358	261	378	284	313	234	464	1 552	253	266	2 930	7 742	9 150	9 571
Service charges - Electricity revenue		1 332	1 516	1 510	1 197	1 840	1 171	1 751	677	1 783	1 294	535	(4 729)	9 878	11 675	12 212
Service charges - Water revenue		158	248	111	152	167	117	102	81	159	133	96	1 230	2 754	3 255	3 404
Service charges - Waste Water Management		49	44	24	25	60	18	36	34	84	25	36	4 528	4 962	5 865	6 135
Service charges - Waste Management		98	94	69	98	102	74	66	90	86	88	64	2 804	3 734	4 413	4 616
Rental of facilities and equipment		0	-	-	-	-	-	-	-	-	-	-	146	146	321	336
Interest earned - external investments		-	22	-	-	-	-	-	-	-	-	-	(22)	-	373	390
Interest earned - outstanding debtors		-	30	34	37	78	39	-	-	56	45	26	91	437	19 946	20 864
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	-	64	2 221	73 390	76 862	70 668
Other revenue		653	3 798	1 093	1 470	1 629	240	1 843	1 562	546	1 599	1 013	3 687	19 133	2 544	12 081
Cash Receipts by Source		30 115	9 422	3 702	3 609	4 177	24 198	4 099	3 279	21 151	3 437	2 099	12 887	122 176	134 404	140 277
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	-	351	8 659	82 093	32 601	33 434
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		1	1	(3)	9	13	4	3	4	7	(1)	7	(42)	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	2 458	21 505	204 274	167 028	173 735
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	4 021	8 952	54 397	59 997	62 757
Remuneration of councillors		416	416	416	416	416	599	438	410	438	438	438	544	5 385	5 270	5 513
Interest		-	-	-	-	-	-	-	146	-	-	-	1 270	1 415	600	628
Bulk purchases - Electricity		-	-	1 881	-	-	5 146	1 739	-	2 696	1 446	1 300	10 792	25 000	25 000	26 150
Acquisitions - water & other inventory		772	434	401	518	795	805	583	147	622	530	516	(2 723)	3 400	3 500	3 661
Contracted services		614	723	894	1 173	293	1 582	678	921	1 267	736	915	(80 864)	(71 069)	16 283	14 115
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	915	(1 985)	16 403	20 623	20 210
Cash Payments by Type		5 981	6 609	10 407	6 946	9 775	14 680	8 453	6 555	13 178	8 256	8 105	(64 014)	34 932	131 274	133 032
Other Cash Flows/Payments by Type																
Capital assets		-	-	10 713	5 128	-	14 668	-	673	8 334	2 504	-	40 463	82 481	36 076	36 931
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	(319)	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	1 294	1 294	12 279	12 844
Total Cash Payments by Type		5 981	6 609	21 120	12 074	9 775	29 348	8 453	7 228	21 512	10 760	8 105	(22 576)	118 388	179 628	182 807
NET INCREASE/(DECREASE) IN CASH HELD		39 858	3 158	(5 196)	(1 734)	4 464	3 464	(4 350)	(2 075)	17 187	(7 324)	(5 647)	44 081	85 886	(12 600)	(9 072)
Cash/cash equivalents at the month/year beginning:		1 104	40 962	44 120	38 924	37 191	41 655	45 119	40 769	38 694	55 880	48 556	42 909	1 104	86 990	74 390
Cash/cash equivalents at the month/year end:		40 962	44 120	38 924	37 191	41 655	45 119	40 769	38 694	55 880	48 556	42 909	86 990	86 990	74 390	65 318

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 **R2.5 million** and cash payment for the month amounts to **R8.1 million** and this resulted in net decrease in cash held amounting to **-R5.7 million**. With cash and cash equivalent of **R48.5 million** at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of **R42.9 million**. This is a supporting table for table C7 –Cash flow Statement.

12. Capital programme performance.

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

The actual spent on new assets is **R0 million** of the budgeted **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 - M11

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		17 067	20 000	25 000	–	16 517	22 917	6 400	27.9%	25 000
Roads Infrastructure		–	–	–	–	–	–	–	27.9%	–
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	–	16 517	22 917	6 400	27.9%	25 000
Dams and Weirs								–	27.9%	–
Boreholes								–		–
Reservoirs								–		–
Pump Stations								–		–
Water Treatment Works		17 067	20 000	25 000	–	16 517	22 917	6 400		–
Bulk Mains								–		–
Distribution								–		–
Distribution Points								–		–
PRV Stations								–		–
Capital Spares								–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation								–		–
Waste Water Treatment Works								–		–
Outfall Sewers								–		–
Toilet Facilities								–	–	
Capital Spares								–	–	
Total Capital Expenditure on renewal of existing assets	1	17 067	20 000	25 000	–	16 517	22 917	6 400	27.9%	25 000

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		34 482	22 258	57 093	-	32 688	52 335	19 647	37.5%	57 093
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks		-	-	-	-	-	-	-		-
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		34 482	22 258	57 093	-	32 688	52 335	19 647	37.5%	57 093
Dams and Weirs								-		
Boreholes		14 755	-	32 835	-	19 639	30 099	10 459	34.8%	32 835
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains		19 727	22 258	22 258	-	11 148	20 403	9 255	45.4%	22 258
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares		-	-	2 000	-	1 900	1 833	(67)	-3.6%	2 000
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Other assets		-	-	20	-	-	19	19	100.0%	20
Operational Buildings		-	-	20	-	-	19	19	100.0%	20
Municipal Offices		-	-	20	-	-	19	19	100.0%	20
Pay/Enquiry Points								-		
Total Capital Expenditure on upgrading of existing assets	1	34 482	22 258	57 113	-	32 688	52 354	19 666	37.6%	57 113

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			
 <div> National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003 </div>			
<div> <div>Select Assessor</div> <div> <div>Certificate of Compliance: Municipal Debt Relief Conditions for Application</div> <div> <div>Period</div> <div>May 25</div> </div> <div> <div>National Financial Year</div> <div>2024/25</div> </div> <div> <div>Demarcation Code of Municipality being assessed</div> <div>NC093</div> </div> </div> <div> <div>District</div> <div>Frances Baard</div> </div> <div> <div>Demarcation Description</div> <div>Magareng</div> </div> </div>			
<div> <div>I, Tumele 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:</div> </div>			
<div> <div>Municipal Debt Relief Conditions (Monthly reporting)</div> <div>Choose from drop down list</div> </div>			
6.3.1	6.3.1	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)	
1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note – refer condition 6.12.2</i>	No
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 3 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://uploadportal.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)? <i>Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of 'New arrears' (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
5	6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?	Yes
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
7	6.4	Compliance with a funded MTREF – (Choose from drop down list the MTREF assessment)	2024/25 Main Agreement MT REF
8	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Downloads/Pages/Funding.asp?	Yes
9	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes
10	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note – for example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (also property rates), the provision for debt impairment should also be 20 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as 'No'.</i>	Yes
11	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note – if the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as 'No'.</i>	Yes
12	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note – if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes
13	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022? <i>Note – only if the municipality does not have an FRP may 'N/A' be selected from the dropdown list.</i>	No
14	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 – Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes
15	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect from the tabling of the 2023/24 MTREF?	Yes
16	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
17	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No
18	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
19	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? (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
20	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity and water limits of 50 Kilowatt electricity and 6 Kilolires water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	No
21	6.6	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.	
22	6.7	Maintain a minimum average quarterly collection of property rates and services charges –	
23	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note – although the norm and standard for collection (MFMA Circular No. 71) is a 90 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	Not yet end of quarter
24	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following: a. the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool AND that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	Yes
25	6.7.2.1	- the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes
26	6.7.2.3	- the municipality before 01 February 2023 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes
27	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
28	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect from the 2023/24 MTREF with a smart pre-paid meter?	No
29	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
30	6.8	Municipality's Completeness of the revenue base –	
31	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
32	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note – monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement.</i>	Yes
33	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, 96, 107 and 108) to the upload portal on https://uploadportal.treasury.gov.za/ ?	N/A

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
MPMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Province
NW

Code	Climate	Code Description
NC003	Frances Baard	Magareng

Monthly Performance Report

Municipal Details			Part A Eskom And Bulk water current account				Part B Compliance with a funded MTRF				Part C FRPPSP & Tariff Assessment				Part D Electricity and water collection tools				Part E Quarterly collection of property rates and services charges				Part F Maximization of Revenue Base				Part G Overnight				Part H Compliance Status		Month applicable							
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30		C31	C32	C33	C34	Score	Compliance	
1 July	Magareng	NC001																																					40%	Yes
2 August	Magareng	NC001																																					40%	Yes
3 September	Magareng	NC001																																					40%	Yes
4 October	Magareng	NC001																																					40%	Yes
5 November	Magareng	NC001																																					40%	Yes
6 December	Magareng	NC001																																					40%	Yes
7 January	Magareng	NC001																																					40%	Yes
8 February	Magareng	NC001																																					40%	Yes
9 March	Magareng	NC001																																					40%	Yes
10 April	Magareng	NC001																																					40%	Yes
11 May	Magareng	NC001																																					40%	Yes
12 June	Magareng	NC003																																					0%	Yes

HOD Name: _____

Signature of HOD: _____

Date: **20 June 2025**

Comments/Motivation

Tumelo Thuge

** Note - If the official is signing on behalf of the Head of the Provincial Treasury (HOD), the written proposition 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																								
4 October - Reporting for September in October												5 November - Reporting for October in November												
Total Aggregate Collection												6 December - Reporting for November in December												
Billing for September	Collection in October	% Billing not collected	% Collection	Billing for October	Collection in November	% Billing not collected	% Collection	Billing for November	Collection in December	% Billing not collected	% Collection	Billing for December	Collection in January	% Billing not collected	% Collection	Billing for January	Collection in February	% Billing not collected	% Collection	Billing for February	Collection in March	% Billing not collected	% Collection	
1. Collection for whole municipality	5 579 681	757 124	4 822 557	5 579 681	757 124	4 822 557	5 579 681	757 124	4 822 557	5 579 681	757 124	4 822 557	5 579 681	757 124	4 822 557	5 579 681	757 124	4 822 557	5 579 681	757 124	4 822 557	5 579 681	757 124	
2. Collection for all other areas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3. Collection Property Rates	1 128 147	307 481	790 666	1 128 147	307 481	790 666	1 128 147	307 481	790 666	1 128 147	307 481	790 666	1 128 147	307 481	790 666	1 128 147	307 481	790 666	1 128 147	307 481	790 666	1 128 147		
4. Total average collection: Electricity (Municipal supplies area)	448 128	117 050	331 228	448 128	62 232	0	137%	448 128	17 050	348 400	23%	448 128	17 050	348 400	23%	448 128	17 050	348 400	23%	448 128	17 050	348 400		
5. Total average collection: Water	371 040	98 490	272 550	371 040	122 445	22%	63%	371 040	17 050	348 400	23%	371 040	17 050	348 400	23%	371 040	17 050	348 400	23%	371 040	17 050	348 400		
6. Total average collection: Waste water	758 156	212 137	546 019	758 156	15 879	2%	74%	758 156	22 127	736 029	3%	758 156	22 127	736 029	3%	758 156	22 127	736 029	3%	758 156	22 127	736 029		
7. Total average collection: Interest	165 760	44 342	121 418	165 760	17 153	10%	93%	165 760	8 342	157 418	9%	165 760	8 342	157 418	9%	165 760	8 342	157 418	9%	165 760	8 342	157 418		
8. Total average collection: Other	2 289 146	63 614	2 225 532	2 289 146	80 016	4%	96%	2 289 146	63 614	2 225 532	3%	2 289 146	63 614	2 225 532	3%	2 289 146	63 614	2 225 532	3%	2 289 146	63 614	2 225 532		
Click to view full data												Click to view full data												
Quarter 2 Performance Per Ward																								
4 October												5 November												
Ward Name	Ward Number	Billing for September	Collection in October	% Billing not collected	% Collection	Billing for October	Collection in November	% Billing not collected	% Collection	Billing for November	Collection in December	Billing for December	Collection in January	% Billing not collected	% Collection	Billing for January	Collection in February	% Billing not collected	% Collection	Billing for February	Collection in March	% Billing not collected	% Collection	
Property Rates Tax	35 687	157	35 687	0	35 687	157	35 687	0	35 687	157	35 687	157	35 687	0	35 687	157	35 687	0	35 687	157	35 687	0	35 687	
Electricity	43 643	450	43 193	1	43 643	395	43 193	1	43 643	450	43 193	43 643	450	0	43 643	450	43 193	1	43 643	395	43 193	1	43 643	
Water	97 535	1 203	96 332	1	97 535	338	97 196	1	97 535	1 203	96 332	97 535	1 203	0	97 535	1 203	96 332	1	97 535	338	97 196	1	97 535	
Waste Water	164 608	4 468	160 140	3	164 608	4 014	160 594	2	164 608	4 468	160 140	164 608	4 468	0	164 608	4 468	160 140	3	164 608	4 014	160 594	2	164 608	
Interest	387 254	201	386 053	0	387 254	201	386 053	0	387 254	201	386 053	387 254	201	0	387 254	201	386 053	0	387 254	201	386 053	0	387 254	
Other	71 236	15 254	55 971	21	71 236	15 254	55 971	21	71 236	15 254	55 971	71 236	15 254	0	71 236	15 254	55 971	21	71 236	15 254	55 971	21	71 236	
Electricity	91 184	2 253	88 931	2	91 184	88 174	3 322	96%	91 184	2 253	88 931	91 184	2 253	0	91 184	2 253	88 931	2	91 184	2 253	88 931	2	91 184	
Water	66 574	1 940	64 625	3	66 574	23 393	42	39%	66 574	1 940	64 625	66 574	1 940	0	66 574	1 940	64 625	3	66 574	23 393	42	39%	66 574	
Waste Water	122 640	8 367	114 273	3	122 640	122 558	81	22%	122 640	8 367	114 273	122 640	8 367	0	122 640	8 367	114 273	3	122 640	122 558	81	22%	122 640	
Interest	216 810	1 841	214 969	1	216 810	220 777	210	385%	216 810	1 841	214 969	216 810	1 841	0	216 810	1 841	214 969	1	216 810	220 777	210	385%	216 810	
Other	548 211	837	547 374	0	548 211	550 806	303 827	9%	548 211	837	547 374	548 211	837	0	548 211	837	547 374	0	548 211	550 806	303 827	9%	548 211	
Property Rates Tax	25 452	563	25 452	0	25 452	563	25 452	0	25 452	563	25 452	25 452	563	0	25 452	563	25 452	0	25 452	563	25 452	0	25 452	
Electricity	28 866	291	28 575	1	28 866	263	26	21%	28 866	291	28 575	28 866	291	0	28 866	291	28 575	1	28 866	263	26	21%	28 866	
Water	39 636	408	39 247	1	39 636	37	33%	39 636	408	39 586	39 636	408	37	33%	39 636	408	39 586	1	39 636	37	33%	39 636		
Waste Water	63 346	204	63 142	0	63 346	63 723	473	63	63 346	204	63 142	63 346	204	0	63 346	204	63 142	0	63 346	63 723	473	63	63 346	
Interest	160 713	85	160 628	0	160 713	85	160 628	0	160 713	85	160 628	160 713	85	0	160 713	85	160 628	0	160 713	85	160 628	0	160 713	
Other	163 861	55 025	163 861	0	163 861	40 345	14 229	9%	163 861	55 025	163 861	163 861	55 025	0	163 861	55 025	163 861	0	163 861	40 345	14 229	9%	163 861	
Electricity	27 438	18 553	9 085	67%	27 438	9 085	18 553	67%	27 438	18 553	9 085	27 438	18 553	0	27 438	18 553	9 085	67%	27 438	9 085	18 553	67%	27 438	
Water	70 796	20 148	50 648	28%	70 796	20 148	50 648	28%	70 796	20 148	50 648	70 796	20 148	0	70 796	20 148	50 648	28%	70 796	20 148	50 648	28%	70 796	
Waste Water	119 907	11 307	108 600	27%	119 907	11 307	108 600	27%	119 907	11 307	108 600	119 907	11 307	0	119 907	11 307	108 600	27%	119 907	11 307	108 600	27%	119 907	
Interest	345 865	7 485	338 380	2%	345 865	7 485	338 380	2%	345 865	7 485	338 380	345 865	7 485	0	345 865	7 485	338 380	2%	345 865	7 485	338 380	2%	345 865	
Other	775 965	296 308	775 965	0	775 965	244 339	62 626	8%	775 965	296 308	775 965	775 965	296 308	0	775 965	296 308	775 965	0	775 965	244 339	62 626	8%	775 965	
Electricity	347 634	96 444	251 190	28%	347 634	96 444	251 190	28%	347 634	96 444	251 190	347 634	96 444	0	347 634	96 444	251 190	28%	347 634	96 444	251 190	28%	347 634	
Water	116 470	75 209	41 261	65%	116 470	41 261	75 209	65%	116 470	75 209	41 261	116 470	75 209	0	116 470	75 209	41 261	65%	116 470	41 261	75 209	65%	116 470	
Waste Water	65 560	43 637	21 923	67%	65 560	21 923	43 637	67%	65 560	43 637	21 923	65 560	43 637	0	65 560	43 637	21 923	67%	65 560	21 923	43 637	67%	65 560	
Interest	14 005	2 446	11 559	77%	14 005	2 446	11 559	77%	14 005	2 446	11 559	14 005	2 446	0	14 005	2 446	11 559	77%	14 005	2 446	11 559	77%	14 005	
Other	650 703	57 303	593 400	23%	650 703	57 303	593 400	23%	650 703	57 303	593 400	650 703	57 303	0	650 703	57 303	593 400	23%	650 703	57 303	593 400	23%	650 703	
Property Rates Tax	56 377	124	56 377	0	56 377	124	56 377	0	56 377	124	56 377	56 377	124	0	56 377	124	56 377	0	56 377	124	56 377	0	56 377	
Electricity	52 693	442	52 251	1	52 693	442	52 251	1	52 693	442	52 251	52 693	442	0	52 693	442	52 251	1	52 693	442	52 251	1	52 693	
Water	110 094	919	109 175	1	110 094	919	109 175	1	110 094	919	109 175	110 094	919	0	110 094	919	109 175	1	110 094	919	109 175	1	110 094	
Waste Water	132 043	771	131 272	1	132 043	771	131 272	1	132 043	771	131 272	132 043	771	0	132 043	771	131 272	1	132 043	771	131 272	1	132 043	
Interest	396 498	114	396 384	0	396 498	114	396 384	0	396 498	114	396 384	396 498	114	0	396 498	114	396 384	0	396 498	114	396 384	0	396 498	
Other	163 861	55 025	163 861	0	163 861	55 025	163 861	0	163 861	55 025	163 861	163 861	55 025	0	163 861	55 025	163 861	0	163 861	55 025	163 861	0	163 861	
Electricity	27 438	18 553	9 085	67%	27 438	9 085	18 553	67%	27 438	18 553	9 085	27 438	18 553	0	27 438	18 553	9 085	67%	27 438	9 085	18 553	67%	27 438	
Water	70 796	20 148	50 648	28%	70 796	20 148	50 648	28%	70 796	20 148	50 648	70 796	20 148	0	70 796	20 148	50 648	28%	70 796	20 148	50 648	28%	70 796	
Waste Water	119 907	11 307	108 600	27%	119 907	11 307	108 600	27%	119 907	11 307	108 600	119 907	11 307	0	119 907	11 307	108 600	27%	119 907	11 307	108 600	27%	119 907	
Interest	345 865	7 485	338 380	2%	345 865	7 485	338 380	2%	345 865	7 485	338 380	345 865	7 485	0	345 865	7 485	338 380	2%	345 865	7 485	338 380	2%	345 865	
Other	775 965	296 308	775 965	0	775 965	244 339	62 626	8%	775 965	296 308	775 965	775 965	296 308	0	775 965	296 308	775 965	0	775 965	244 339	62 626	8%	775 965	
Electricity	347 634	96 444	251 190	28%	347 634	96 444	251 190	28%	347 634	96 444	251 190	347 634	96 444	0	347 634	96 444	251 190	28%	347 634	96 444	251 190	28%	347 634	
Water	116 470	75 209	41 261	65%	116 470	41 261	75 209	65%	116 470	75 209	41 261	116 470	75 209	0	116 470	75 209								

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		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	11 021		
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)		3	-	2 561 249	-	-	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421	8 683	11 021	-	-
Total no. of indigent HH's receiving Minimum Service Level and Above sub-total		4																	
Indigent HH's using public tap (< min service level)																			
Indigent HH's with other water supply (< min service level)		4																	
Indigent HH's with No water supply																			
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total		5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	11 021	-	-
Status of Water meters:																			
Number of indigent HH's with prepaid Water																			
Number of indigent HH's with conventional metered Water																			
Number of indigent HH's NOT metered currently - Water																			
Number of indigent HH's with NO Water supply - No metering		10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households		10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Water:																			
Number of indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitre per household per month																			
Number of indigent HH's NOT metered currently receiving unlimited supply - Water			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Water			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres		11																	
Energy: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with Electricity (at least min service level)				4 220 003	-	-	-	-	-	491	491	491	737	737	983	1 229	1 474	-	-
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	1 474	-	-
Indigent HH's with Electricity (< min service level)																			
Indigent HH's with Electricity - prepaid (< min service level)																			
Indigent HH's with other energy sources																			
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total		5	-	4 220 003	-	-	-	-	-	491	491	491	737	737	983	1 229	1 474	-	-
Total number of registered indigent households		5	-	4 220 003	-	-	-	-	-	491	491	491	737	737	983	1 229	1 474	-	-
Status of Electricity meters:																			
Number of indigent HH's with prepaid Electricity																			
Number of indigent HH's with conventional metered Electricity																			
Number of indigent HH's NOT metered currently - Electricity																			
Number of indigent HH's with other energy sources - No metering		12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households		12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Electricity:																			
Number of indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																			
Number of indigent HH's NOT metered currently receiving unlimited supply - Electricity			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Electricity			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh		13																	
Number of ALL Households receiving Free Basic Service (including registered indigent households)		7																	
Water (6 kilolitre per household per month)																			
Electricity (other energy) (50kwh per household per month)																			
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																			
Water (6 kilolitre per household per month)				2 561 249	-	-	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421	8 683	11 021		
Electricity (other energy) (50kwh per household per month)				4 220 003						491	491	491	737	737	983	1 229	1 474		
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																			
Water (6 kilolitre per household per month)																			
Electricity (other energy) (50kwh per household per month)																			
Total cost of FBS Water and Electricity provided to ALL Households		8	-	6 781 252	-	-	2 901	4 464	4 847	6 439	6 741	6 500	7 821	7 354	8 404	9 912	12 496	-	-
Highest level of free service provided per household (ALL Households)																			
Property rates (R value threshold)																			
Water (kilolitre per household per month)				2 561 249	-	-	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421	8 683	11 021	-	-
Sanitation (kilolitre per household per month)																			
Sanitation (Rand per household per month)				3 393 599	-	-	3 394	5 279	5 279	8 107	8 107	8 107	12 443	12 443	13 574	17 533	26 394	-	-
Electricity (kwh per household per month)				4 220 003	-	-				491	491	491	737	737	983	1 229	1 474	-	-
Refuse (average litres per week)				2 036 162	-	-	2 828	5 882	6 448	9 276	9 276	9 552	12 607	12 607	13 368	16 679	22 109	-	-
Revenue cost of subsidised services provided for ALL Households (R'000)		9																	
Residential Category Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		14(a)																	
PSI Category Property rates (tariff adjustment) (impermissible 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 kilolitre per indigent household per month)		15		2 561 249	-	-	2 901	4 464	4 847	5 948	6 249	6 008	7 084	6 617	7 421	8 683	11 021	-	-
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	26 394	-	-
Electricity (other energy) (in excess of 50 kwh per indigent household per month)				4 220 003	-	-	-	-	-	491	491	491	737	737	983	1 229	1 474	-	-
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	13 368	16 679	22 109	-	-
Municipal Housing - rental rebates																			
Housing - top structure subsidies																			
Other																			
Total revenue cost of subsidised services provided		6	-	12 211 013	-	-	9 122	15 626	16 573	23 822	24 123	24 159	32 871	32 403	35 377	44 124	60 998	-	-

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	Magareni					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 4					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6522	6519	3	519 605 500.00	518 169 500.00	1436 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	470	-18	960 743 000.00	990 063 000.00	29 320 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	13	18	-5	103 870 000.00	105 333 000.00	1463 000.00
PSI	78	77	1	20 719 000.00	20 139 000.00	580 000.00
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	5	0	23 620 000.00	23 620 000.00	-
	7538	7536	2	1587 770 910.00	1876 626 910.00	21144 000.00
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	470 275	468 165	2 110	1410 826.09	1404 494.85	6331.24
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	303 177	42 175	783 005.55	909 530.37	126 524.83
Mining	-	-	-	-	-	-
State Owned for Public Purpose	226 177	229 363	3 186	678 530.78	688 087.89	9 557.12
PSI	3 940	3 830	110	11 820.19	11 489.31	330.88
PBO	13 456	-	13 456	40 366.95	-	40 366.95
Multi Use	-	-	-	-	-	-
Vacant	-	-	-	-	-	-
POW	-	-	-	-	-	-
Municipal	-	648	648	-	1942.68	1942.68
Other	-	-	-	-	-	-
Total	R1216 622.05	R1139 427.02	R77 195.03	3 649 866.15	3 418 281.06	231 585.09

Prepared By	K Modise	Date	17-Jun-25
Contact Details	golo.modise@gmail.com		
Signature			
Reviewed By	Ms.K.V. Khaziwa	Date	20 June 2025
Contact Details			
Signature			

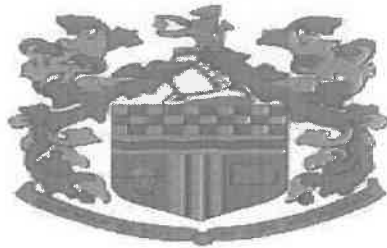
16. MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)

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

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

17. Municipal Manager's Quality Certification

Quality Certificate



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

- ☒ The monthly budget statements.
- ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid-year budget and performance assessment

The report for **May 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.



Mr T Thage
Acting Municipal Manager

20 June 2025
Date