

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 30 NOVEMBER 2024

TO: THE EXECUTIVE MAYOR

FROM: THE DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 30 NOVEMBER 2024

1.Purpose

To present the 2024/25 monthly budget and performance assessment for the month of November 2024 in terms of Section 71 of the Municipal Finance Management Act (MFMA).

2.Background

The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month.

The statement also serves, additional to reporting on the implementation of the budget, to:

- Report on the progress on the implementation of the Budget Funding Plan which was approved by Council on 27 May 2024 (Item A4881); and
- Report on the progress on the implementation of the Debt Relief Conditions as required by MFMA Circular 124 and the National Treasury Letter of approval dated 19 December 2023; and
- Report on the implementation of the Financial Recovery Plan Northern Cape Provincial Executive has intervened at Magareng Local Municipality in terms of Section 139 (1) (b) and Section 139 (5) (a) of the Constitution read with Section 139 on the Municipal Finance Management Act (MFMA) (Act No. 56 of 2003).

3.Executive summary

INTRODUCTION

The Municipal Finance Management Act, No. 56 of 2003 states that the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month.

When necessary, an explanation of any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote; any material variances from the service delivery and budget implementation plan; and any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipalities approved budget.

The statement must include a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

Tables C1 and C4 highlights the financial performance of the municipality for the month November 2024.

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 30 November 2024, the total operating revenue amounts to R 7.2 million, and the actual year-to-date revenue amounts to R65.4 million, which reflected year to date negative variance of 3% when compared to the projected budget of R67.2 million. The overall variance on operating revenue between the year to date actual and the year-to-date budget for the reporting month is immaterial.

Below is a chart that depicts the income billed from 1st -30 November 2024:

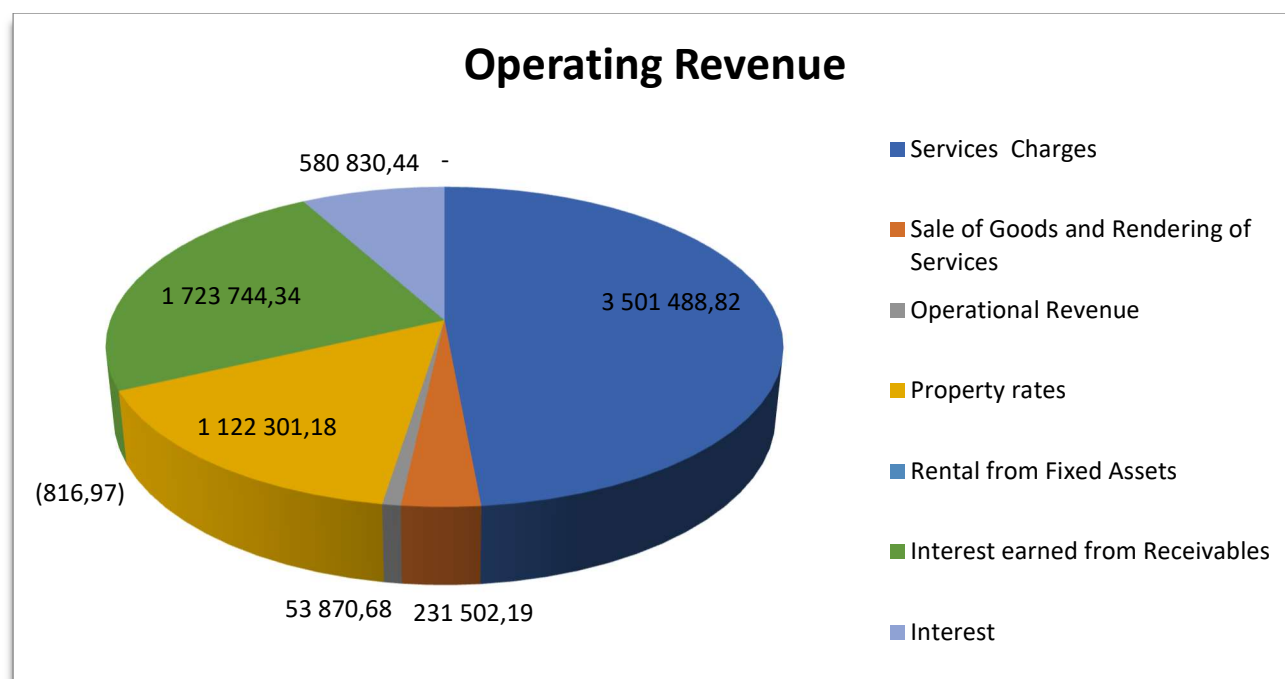


Table 1: Income for 1st to 30 November 2024

Operating Revenue Budget

The total original revenue budget excluding capital transfers amounts to R 161.5 million for the 2024/25 financial year. For the period ending 30 November 2024, a total of R 7.2 million has been recognized, the year-to-date actual amounts to R65.4 million which is 3% less than the project budget that amounts to R67.3 million.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 600	18 637	18 637	1 493	7 573	7 766	(192)	-2%	18 637
Service charges - Water		3 264	3 663	3 663	687	2 197	1 526	671	44%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	760	3 796	4 735	(939)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	561	2 827	2 935	(108)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	773	232	321	322	(1)	0%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 311	24 389	24 389	1 724	8 437	10 162	(1 725)	-17%	24 389
Interest from Current and Non Current Assets		357	-	-	-	22	-	22	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		9	2	2	6	13	1	12	1486%	2
Rental from Fixed Assets		6	3	3	(1)	15	1	14	1196%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		8 405	298	298	54	214	124	89	72%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 122	5 643	6 087	(444)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		395	586	586	-	-	244	(244)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		76 049	72 942	72 942	17	31 554	30 393	1 161	4%	72 942
Interest		5 986	7 146	7 146	581	2 823	2 978	(155)	-5%	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	161 455	7 236	65 434	67 273	(1 839)	-3%	161 455

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	-	-	-	-	-	-	-	7 573 204
Service charges - Water	368 559	357 669	371 954	411 699	687 038	-	-	-	-	-	-	-	2 196 920
Service charges - Waste Water Management	762 276	751 368	762 247	760 173	759 796	-	-	-	-	-	-	-	3 795 860
Service charges - Waste management	571 186	566 226	565 990	562 257	561 436	-	-	-	-	-	-	-	2 827 095
Sale of Goods and Rendering of Services	47 015	30 624	43 192	31 553	231 502	-	-	-	-	-	-	-	320 780
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 617 876	1 688 208	1 724 555	1 682 173	1 723 744	-	-	-	-	-	-	-	8 436 557
Interest from Current and Non Current Assets	-	21 995	-	-	-	-	-	-	-	-	-	-	21 995
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2 765	4 022	6 348	-	-	-	-	-	-	-	13 135
Rental from Fixed Assets	9 475	-	6 810	-	817	-	-	-	-	-	-	-	15 469
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 780	-	84 913	56 993	53 871	-	-	-	-	-	-	-	213 557
Non-Exchange Revenue													
Property rates	1 134 794	1 128 547	1 128 547	1 128 547	1 122 301	-	-	-	-	-	-	-	5 642 737
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	26 793 113	3 311 000	599 500	251 606	16 979	-	-	-	-	-	-	-	30 972 199
Interest	548 643	556 326	564 689	572 446	580 830	-	-	-	-	-	-	-	2 822 935
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	33 140 219	10 095 904	7 452 711	6 927 360	7 236 248	-	-	-	-	-	-	-	64 852 442

3.2 Operating Expenditure by Type

Operating Expenditure

The current year expenditure original budget amounts to R164.9, for the reporting month R13.2 million was spent, and the year-to-date actual amounts R56.6 million which is 18% below the projected expenditure amounting to R68.7 million. Please note that the total expenditure includes non-cash item that amounts to R3.4 million which relates to Depreciation and Debt Impairments.

Table 2: Expenditure from 1st to 30th November 2024

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Budget Year 2024/25										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		47 180	54 352	54 352	6 703	21 427	22 647	(1 219)	-5%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	2 082	2 328	(246)	-11%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	—	1 881	10 417	(8 536)	-82%	25 000
Inventory consumed		10 591	13 333	13 333	795	2 919	5 555	(2 636)	-47%	13 333
Debt impairment		—	17 056	17 056	1 421	7 106	7 106	(0)	0%	17 056
Depreciation and amortisation		18 423	23 541	23 541	1 962	9 809	9 809	0	0%	23 541
Interest		1 958	1 887	1 887	—	—	786	(786)	-100%	1 887
Contracted services		11 676	7 750	8 950	293	3 697	3 729	(32)	-1%	8 950
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		63 729	—	—	—	—	—	—	—	—
Operational costs		18 552	15 824	14 624	1 568	7 713	6 093	1 619	27%	14 624
Losses on Disposal of Assets		3 105	—	—	—	—	—	—	—	—
Other Losses		—	579	579	—	—	241	(241)	-100%	579
Total Expenditure		207 166	164 908	164 908	13 158	56 634	68 712	(12 078)	-18%	164 908

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	-	-	-	-	-	-	-	21 427 194
Remuneration of councillors	416 308	416 308	416 308	416 308	416 308	-	-	-	-	-	-	-	2 081 540
Bulk purchases- electricity	-	-	1 880 592	-	-	-	-	-	-	-	-	-	1 880 592
Inventory consumed	772 026	433 883	400 635	518 096	794 821	-	-	-	-	-	-	-	2 919 461
Debt impairment	1 421 298	1 421 298	1 421 298	1 421 298	1 421 298	-	-	-	-	-	-	-	7 106 489
Depreciation and amortisation	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	-	-	-	-	-	-	-	9 808 621
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	613 530	723 446	893 995	1 172 867	293 496	-	-	-	-	-	-	-	3 697 334
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	849 754	1 378 420	2 762 939	1 153 801	1 567 846	-	-	-	-	-	-	-	7 712 759
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	9 364 175	9 992 448	13 790 496	10 328 837	13 158 035	-	-	-	-	-	-	-	56 633 990

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

Below is a chart that depicts the Expenditure from 1st -30th November 2024:

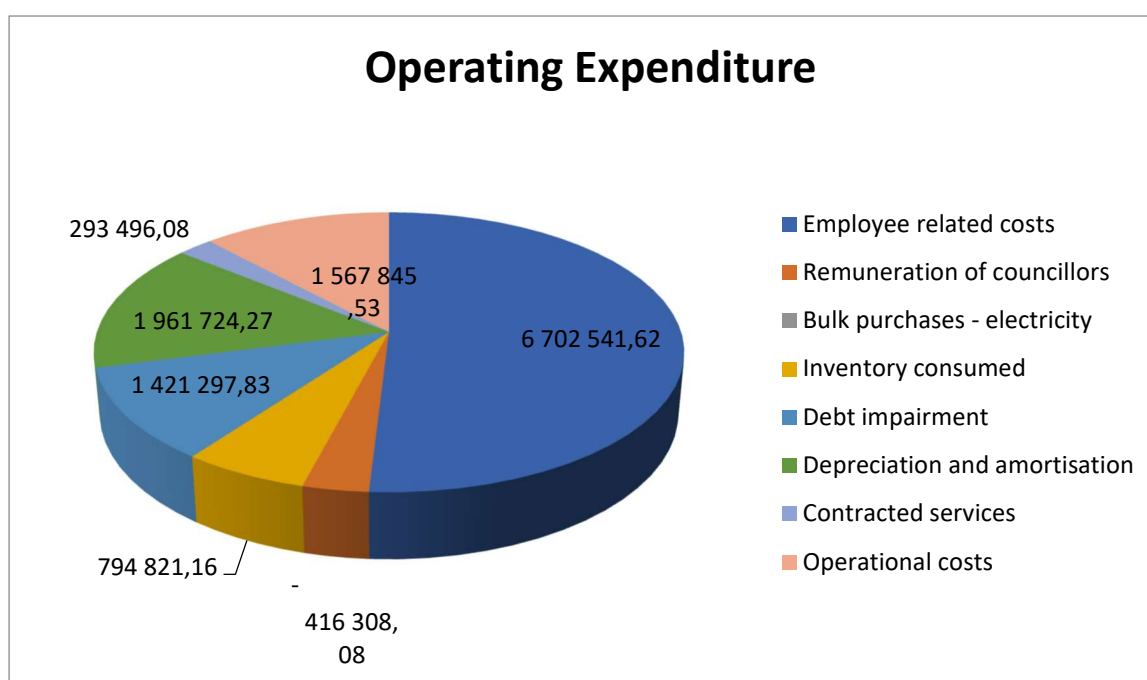


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November**

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		207 166	164 908	164 908	13 158	56 634	68 712	(12 078)	-18%	164 908
Surplus/(Deficit)		(50 848)	(3 453)	(3 453)	(5 922)	8 509	(1 439)	9 948	(0)	(3 453)

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

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentals	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	15 439 459,84	20 492 609,82	1 765 390,18	92%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	8 147 493,36	10 063 798,04	9 936 201,96	50%
Sub-Total	42 258 000,00	26 000 000,00	23 586 953,20	30 556 407,86	11 701 592,14	72%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	115 200 000,00	57 246 106,20	53 035 548,48	60 195 409,08	55 194 996,86	52%

For this financial year, the municipality has budgeted R42.3 million on capital transfers. For the reporting month the municipality did not receive any allocation in relation to capital grants, in terms of Section 19 of Division of Revenue Act 2023.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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)		(50 848)	(3 453)	(3 453)	(5 922)	8 800	(1 439)	10 239	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	-	26 000	17 608	8 393	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	0	38 805
Income Tax								-		
Surplus/(Deficit) after income tax		4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	0	38 805
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	0	38 805
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	0	38 805

The deficit before inclusion of capital transfers amounted to R5.9 million and after inclusion of capital transfers deficit remained unchanged and amounts to R5.9 million.

3.3 Capital Expenditure.

For the reporting month, the municipality did not spent anything on capital grants and the actual year to date remained unchanged from the previous month, which amounts to R23.6 million which still reflects overspending on capital grants of R 5.9 million when compared to year-to-date budget that amounts to R17.6 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 other technical reports as those reports include submitted invoices which include the vat and retention.

NC093 Magareng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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	42 258	–	23 587	17 608	5 979	34,0%	42 258
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		827	–	–	–	–	–	–		–
Municipal Infrastructure Grant		18 900	22 258	22 258	–	15 439	9 274	6 165	66,5%	22 258
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		17 067	20 000	20 000	–	8 147	8 333	(186)	-2,2%	20 000
Total capital expenditure of Transfers and Grants		51 549	42 258	42 258	–	23 587	17 608	5 979	34,0%	42 258

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

It can then be noted that a total of R26 million was received to date for capital grants, from the total amount received R23.6 million (VAT Inc) is committed or spent to date which translates 72% average spent on Capital Grants and Transfers to date when compared to DoRA allocation.

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	15 439 459,84	20 492 609,82	1 765 390,18	92%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	8 147 493,36	10 063 798,04	9 936 201,96	50%
Sub-Total	42 258 000,00	26 000 000,00	23 586 953,20	30 556 407,86	11 701 592,14	72%

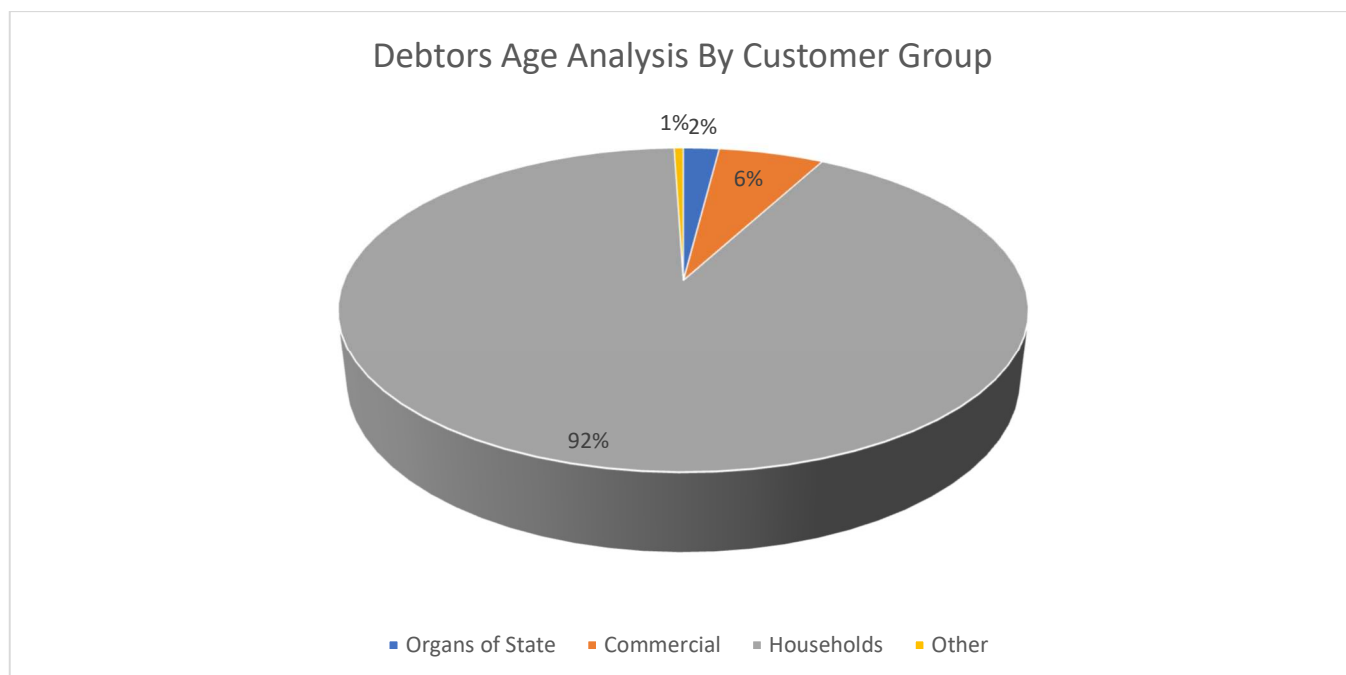
1.4 Debtors Ageing

The total debtors book as at end of November 2024 amounts to R 448.6 million, from the total debts R410.9 million is owned by Households, 8.9 million is owned by Organ of the States, R26.4 million is owned by Commercial and R2.3 million is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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	776	406	386	366	361	333	1 918	68 408	72 955	71 387				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	470	342	261	173	125	117	633	26 826	28 947	27 874				
Receivables from Non-exchange Transactions - Property Rates	1400	1 062	1 010	915	905	861	783	4 502	51 037	61 075	58 087				
Receivables from Exchange Transactions - Waste Water Management	1500	863	856	854	853	853	734	4 426	61 669	71 109	68 535				
Receivables from Exchange Transactions - Waste Management	1600	638	619	611	606	603	521	3 112	42 665	49 375	47 507				
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–				
Interest on Arrear Debtor Accounts	1810	2 339	2 322	2 286	2 261	2 240	2 316	13 006	134 140	160 911	153 964				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–				
Other	1900	111	58	50	36	41	33	229	3 633	4 191	3 972				
Total By Income Source		6 259	5 615	5 363	5 200	5 083	4 838	27 827	388 379	448 563	431 327	–	–		
October Totals		6 005	5 500	5 444	5 191	4 904	4 615	27 851	384 220	443 730	426 781				
Debtors Age Analysis By Customer Group															
Organs of State	2200	426	421	366	347	265	234	1 103	5 817	8 978	7 765				
Commercial	2300	669	447	386	286	279	268	1 485	22 584	26 403	24 901				
Households	2400	5 130	4 713	4 578	4 539	4 504	4 307	25 047	358 058	410 877	396 455				
Other	2500	33	33	33	29	35	29	192	1 920	2 305	2 206				
Total By Customer Group	2600	6 259	5 615	5 363	5 200	5 083	4 838	27 827	388 379	448 563	431 327	–	–		

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



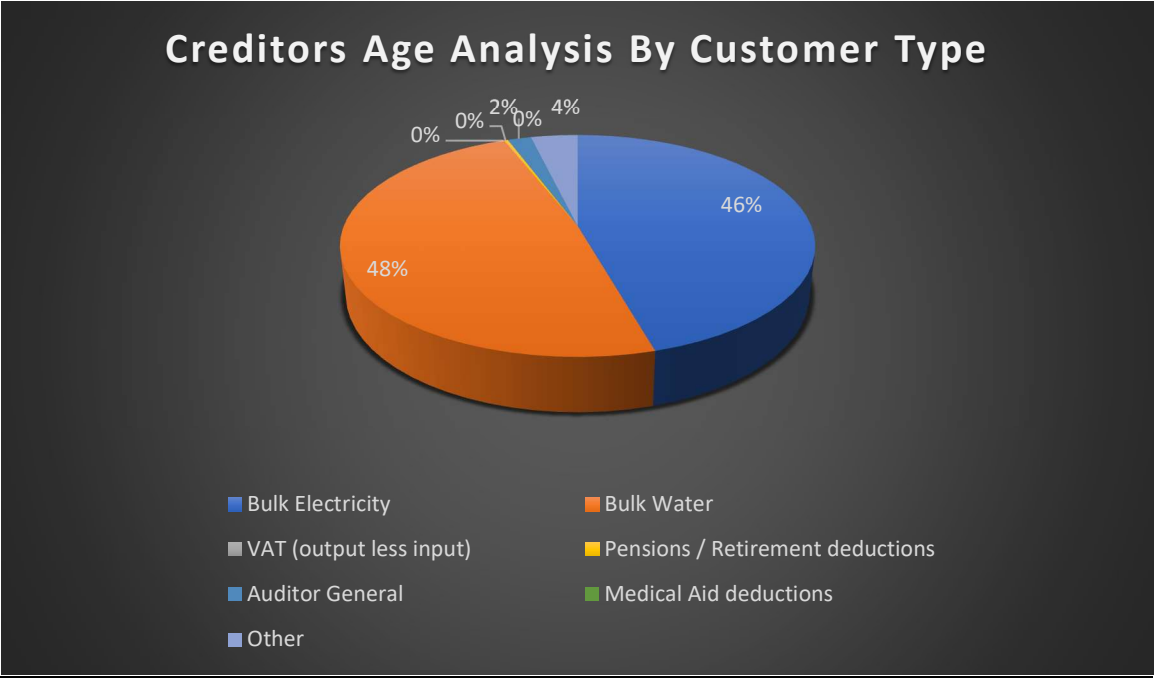
1.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R275.1 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R125.4 million and R133.2 million represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	7 337	8 397	8 571	9 321	7 908	43 199	40 646	–	125 379	
Bulk Water	0200	3 056	3 827	2 790	2 447	2 068	12 406	14 231	92 398	133 223	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	841	–	–	–	841	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	–	1 179	1 708	1 430	1 160	1 360	1 068	2 481	10 387	
Auditor General	0800	990	800	730	891	706	761	41	323	5 241	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions		–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	11 382	14 202	13 800	14 090	12 683	57 726	55 986	95 201	275 071	–

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



4. Budget performance overview.

4.1 Operating revenue by source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M05 November

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	1 122	5 643	6 087	(444)	-7%	14 608
Service charges	31 972	40 709	40 709	3 501	16 393	16 962	(569)	-3%	40 709
Investment revenue	357	-	-	-	22	-	22	#DIV/0!	-
Transfers and subsidies - Operational	76 049	72 942	72 942	17	31 554	30 393	1 161	0	72 942
Other own revenue	35 025	33 197	33 197	2 595	11 822	13 832	(2 010)	-15%	-
Total Revenue (excluding capital transfers and contributions)	156 319	161 455	161 455	7 236	65 434	67 273	(1 839)	-3%	161 455

4.2 Operating expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M05 November

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	54 352	6 703	21 427	22 647	(1 219)	-5%	54 352
Remuneration of Councillors	5 257	5 587	5 587	416	2 082	2 328	(246)	-11%	5 587
Depreciation and amortisation	18 423	23 541	23 541	1 962	9 809	9 809	0	0%	23 541
Interest	1 958	1 887	1 887	-	-	786	(786)	-100%	1 887
Inventory consumed and bulk purchases	37 285	38 333	38 333	795	4 800	15 972	(11 172)	-70%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	97 064	41 209	41 209	3 283	18 517	17 170	1 346	8%	41 209
Total Expenditure	207 166	164 908	164 908	13 158	56 634	68 712	(12 078)	-18%	164 908

4.3 Capital expenditure.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M05 November

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	42 258	-	23 587	17 608	5 979	34%	42 258
Capital transfers recognised	51 549	42 258	42 258	-	23 587	17 608	5 979	34%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	51 549	42 258	42 258	-	23 587	17 608	5 979	34%	42 258

4.4 Cash flows.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M05 November

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									
Cash flows									
Net cash from (used) operating	68 866	27 912	27 912	(5 598)	37 306	34 412	(2 894)	-8%	314 401
Net cash from (used) investing	(51 374)	(42 258)	(42 258)	-	(23 587)	(17 608)	5 979	-34%	(42 258)
Net cash from (used) financing	(14)	325	325	13	22	135	113	84%	325
Cash/cash equivalents at the month/year end	18 211	(13 952)	(13 952)	(6 566)	14 848	17 009	2 161	13%	273 574

4.5 MFMA Circular 124: Condition 6.9

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

4.6 PROGRESS ON THE BUDGET FUNDING PLAN

Pillar 1 - Positive Cash Flows

The municipality is required to maintain positive cash balances.

Opening cash balance as per bank statement = R 3 423 497.67

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

Pillar 2 - Reduction in non-core expenditure

Overtime -The municipality has reduced the budget for overtime which was approved by council with the 2023/2024 budget from R643.9 thousands to R321 thousands for the approved 2024/2025.

For the month of November, R225 thousand was spent on overtime and the year-to-date actual amounts to R428 thousand.

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

The municipality was not charged penalties and interest for PAYE by SARS for late payment made for November 2024.

Pillar 3 - Trade Payables

Trade creditors for the previous month amounts to R267.9 million which has increased to R274.3 by 6.4 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 November amounts to R335.5 million and the total current assets is R65.5 million, which shows that municipality is not able to meet its obligations with its available cash resources.

Pillar 5 - Collection Rate

Municipality has incurred 14% collection rates for the month of October 2024 which has increased to 22% in the month of November 2024.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 30 November 2024 are an average of 44% or R930 thousand. The norm in terms MFMA Circular 71 is 7% – 10%.

Water

Total water losses as of 30 November are an average of 90% or R801 thousand which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2024/25				
	DORA Allocation	Funds Received to date	Spents to date Exc	Unspent Balance	% Spent to date
Grants and Subsidies					
Capital					
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	15 439 459,84	- 5 439 459,84	69%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	8 147 493,36	7 852 506,64	41%
Sub-Total	42 258 000,00	26 000 000,00	23 586 953,20	2 413 046,80	56%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	42 258 000,00	26 000 000,00	23 586 953,20	2 413 046,80	56%

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is R 42.3 million, from the total allocation the municipality received R 26 million and R23.6 million was spent to date.

4.7 PROGRESS ON THE FINANCIAL RECOVERY PLAN

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

5. In-year budget statement tables

5.1 Monthly Budget Statements summary

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M05 November

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	1 122	5 643	6 087	(444)	-7%	14 608
Service charges	31 972	40 709	40 709	3 501	16 393	16 962	(569)	-3%	40 709
Investment revenue	357	-	-	-	22	-	22	#DIV/0!	-
Transfers and subsidies - Operational	76 049	72 942	72 942	17	31 554	30 393	1 161	0	72 942
Other own revenue	35 025	33 197	33 197	2 595	11 822	13 832	(2 010)	-15%	-
Total Revenue (excluding capital transfers and contributions)	156 319	161 455	161 455	7 236	65 434	67 273	(1 839)	-3%	161 455
Employee costs	47 180	54 352	54 352	6 703	21 427	22 647	(1 219)	-5%	54 352
Remuneration of Councillors	5 257	5 587	5 587	416	2 082	2 328	(246)	-11%	5 587
Depreciation and amortisation	18 423	23 541	23 541	1 962	9 809	9 809	0	0%	23 541
Interest	1 958	1 887	1 887	-	-	786	(786)	-100%	1 887
Inventory consumed and bulk purchases	37 285	38 333	38 333	795	4 800	15 972	(11 172)	-70%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	97 064	41 209	41 209	3 283	18 517	17 170	1 346	8%	41 209
Total Expenditure	207 166	164 908	164 908	13 158	56 634	68 712	(12 078)	-18%	164 908
Surplus/(Deficit)	(50 848)	(3 453)	(3 453)	(5 922)	8 800	(1 439)	10 239	-712%	(3 453)
Transfers and subsidies - capital (monetary allocations)	50 290	42 258	42 258	-	26 000	17 608	8 393	48%	42 258
Transfers and subsidies - capital (in-kind)	4 894	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	115%	38 805
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	115%	38 805
Capital expenditure & funds sources									
Capital expenditure	51 549	42 258	42 258	-	23 587	17 608	5 979	34%	42 258
Capital transfers recognised	51 549	42 258	42 258	-	23 587	17 608	5 979	34%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	51 549	42 258	42 258	-	23 587	17 608	5 979	34%	42 258
Financial position									
Total current assets	47 495	158 919	158 919		65 494				158 919
Total non current assets	480 911	395 757	395 757		494 689				395 757
Total current liabilities	309 194	383 573	383 573		335 483				383 573
Total non current liabilities	7 640	8 079	8 079		7 640				8 079
Community wealth/Equity	210 698	163 025	163 025		222 983				163 025
Cash flows									
Net cash from (used) operating	68 866	27 912	27 912	(5 598)	37 306	34 412	(2 894)	-8%	314 401
Net cash from (used) investing	(51 374)	(42 258)	(42 258)	-	(23 587)	(17 608)	5 979	-34%	(42 258)
Net cash from (used) financing	(14)	325	325	13	22	135	113	84%	325
Cash/cash equivalents at the month/year end	18 211	(13 952)	(13 952)	(6 566)	14 848	17 009	2 161	13%	273 574
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 259	5 615	5 363	5 200	5 083	4 838	27 827	388 379	448 563
Creditors Age Analysis									
Total Creditors	11 382	14 202	13 800	14 090	12 683	57 726	55 986	95 201	275 071

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) - M05 November

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	91 756	1 899	39 000	38 232	768	2%	91 756
Executive and council		65 798	66 243	66 243	–	27 395	27 601	(206)	-1%	66 243
Finance and administration		30 388	25 513	25 513	1 899	11 605	10 630	975	9%	25 513
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		1 982	2 206	2 206	54	841	919	(78)	-8%	2 206
Community and social services		1 290	1 321	1 321	–	621	551	70	13%	1 321
Sport and recreation		43	–	–	–	7	–	7	#DIV/0!	–
Public safety		649	884	884	54	214	368	(155)	-42%	884
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		176	450	450	–	–	188	(188)	-100%	450
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		176	450	450	–	–	188	(188)	-100%	450
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		113 159	109 302	109 302	5 284	51 593	45 542	6 051	13%	109 302
Energy sources		19 481	21 682	21 682	1 621	8 175	9 034	(859)	-10%	21 682
Water management		48 508	35 805	35 805	1 291	15 732	14 919	813	5%	35 805
Waste water management		34 601	40 008	40 008	1 391	22 809	16 670	6 139	37%	40 008
Waste management		10 569	11 807	11 807	981	4 877	4 920	(43)	-1%	11 807
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	211 503	203 713	203 713	7 236	91 434	84 881	6 554	8%	203 713
Expenditure - Functional										
<i>Governance and administration</i>		62 996	65 048	65 048	5 486	27 473	27 103	370	1%	65 302
Executive and council		14 072	13 862	13 862	1 283	5 624	5 776	(152)	-3%	14 160
Finance and administration		48 924	51 185	51 185	4 203	21 849	21 327	522	2%	51 142
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		13 739	14 527	14 527	1 580	5 382	6 053	(671)	-11%	14 655
Community and social services		2 407	2 958	2 958	321	1 034	1 232	(198)	-16%	2 958
Sport and recreation		2 913	4 845	4 845	430	1 380	2 019	(639)	-32%	4 855
Public safety		4 156	3 463	3 463	487	1 565	1 443	122	8%	3 581
Housing		4 263	3 261	3 261	343	1 403	1 359	44	3%	3 261
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		9 874	8 322	8 322	907	3 064	3 468	(403)	-12%	8 322
Planning and development		5 524	5 951	5 951	662	2 096	2 480	(384)	-15%	5 951
Road transport		4 351	2 371	2 371	245	968	988	(20)	-2%	2 371
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		121 058	77 011	77 011	5 185	20 715	32 088	(11 373)	-35%	76 629
Energy sources		55 000	39 251	39 251	1 883	7 369	16 355	(8 986)	-55%	38 893
Water management		37 150	18 282	18 282	1 572	5 838	7 618	(1 780)	-23%	18 271
Waste water management		19 274	15 818	15 818	1 471	6 395	6 591	(196)	-3%	15 817
Waste management		9 634	3 660	3 660	259	1 114	1 525	(411)	-27%	3 648
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	207 668	164 908	164 908	13 158	56 634	68 712	(12 078)	-18%	164 908
Surplus/ (Deficit) for the year		3 835	38 805	38 805	(5 922)	34 800	16 169	18 631	1,1522942	38 805

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) - M05 November

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	66 243	–	27 395	27 601	(206)	-0,7%	66 243
Vote 02 - Office Of The Municipal Manager			–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services			175	–	–	17	17	–	17	#DIV/0!	–
Vote 04 - Financial Services			30 213	25 513	25 513	1 882	11 588	10 630	958	9,0%	25 513
Vote 05 - Municipal Infrastructure			113 335	109 752	109 752	5 284	51 593	45 730	5 863	12,8%	109 752
Vote 06 - Community Services			–	–	–	–	–	–	–	–	–
Vote 07 - Public Safety & Transport			1 982	–	–	54	775	–	775	#DIV/0!	–
Vote 08 - Sports, Arts, Parks, Culture			–	2 206	2 206	–	66	919	(853)	-92,8%	2 206
Vote 09 - Planning & Development			–	–	–	–	–	–	–	–	–
Vote 10 - Hunan Settlements			–	–	–	–	–	–	–	–	–
Vote 11 - Idp, Pms Department			–	–	–	–	–	–	–	–	–
Vote 12 - Spatial Development, Planning & Traditional Affairs			–	–	–	–	–	–	–	–	–
Vote 13 - Electricity Department			–	–	–	–	–	–	–	–	–
Vote 14 - Maluti Water			–	–	–	–	–	–	–	–	–
Vote 15 - Other			–	–	–	–	–	–	–	–	–
Total Revenue by Vote		2	211 503	203 713	203 713	7 236	91 434	84 881	6 554	7,7%	203 713
Expenditure by Vote		1									
Vote 01 - Executive & Council			12 757	11 703	11 703	1 179	5 257	4 876	381	7,8%	11 703
Vote 02 - Office Of The Municipal Manager			920	2 159	2 159	104	367	900	(533)	-59,3%	2 159
Vote 03 - Corporate Services			15 141	17 241	17 241	1 381	7 730	7 184	547	7,6%	17 241
Vote 04 - Financial Services			33 854	33 945	33 945	2 822	14 119	14 144	(25)	-0,2%	33 945
Vote 05 - Municipal Infrastructure			128 784	82 382	82 382	5 689	22 544	34 326	(11 782)	-34,3%	82 382
Vote 06 - Community Services			–	–	–	–	–	–	–	–	–
Vote 07 - Public Safety & Transport			8 784	587	587	1 212	3 888	245	3 644	1489,5%	587
Vote 08 - Sports, Arts, Parks, Culture			–	10 679	10 679	25	91	4 449	(4 359)	-98,0%	10 679
Vote 09 - Planning & Development			6 926	6 213	6 213	745	2 638	2 589	50	1,9%	6 213
Vote 10 - Hunan Settlements			–	–	–	–	–	–	–	–	–
Vote 11 - Idp, Pms Department			–	–	–	–	–	–	–	–	–
Vote 12 - Spatial Development, Planning & Traditional Affairs			–	–	–	–	–	–	–	–	–
Vote 13 - Electricity Department			–	–	–	–	–	–	–	–	–
Vote 14 - Maluti Water			–	–	–	–	–	–	–	–	–
Vote 15 - Other			–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		2	207 166	164 908	164 908	13 158	56 634	68 712	(12 078)	-17,6%	164 908
Surplus/ (Deficit) for the year		2	4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	115,2%	38 805

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 41.66% as at end of November 2024.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to R11.7 million. For the month of November 2024, R1.2 million has been spent and the actual year to date amounts to R 5.2 million which reflected positive variance of 7.8% when compared to the projected budget that amounts to R4.9 million.

Vote 2 – Municipal Manager

Municipal Manager original budget amounts to R2.2 million, for the month of November 2024 R 104 thousand has been spent and the actual year to date amounts to R367 thousands. Due unfilled vacant posts in the Municipal Manager office, the municipality has spent 59.3% less than the projected budget that amounts to R900 thousands for the month ending November 2024.

Vote 3 – Corporate Services

Corporate Services original budget amounts to R17.2 million, for the month of November 2024, R1.4 million has been spent and the actual year to date amounts to R7.7 million which shows that Corporate Services has spent 7.6% more than the projected budget that amounts to R 7.1 million.

Vote 4 – Finance Department

Finance Department original budget amounts to R33.9 million, for the month of November 2024 R2.8 million has been spent and the actual year to date amounts to R14.1 million which shows that Finance Department has spent -0.2% more than the projected budget that amounts to R14.1 million.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to R82.4 million, for the month of November 2024 R5.7 million has been spent and the actual year to date amounts to R22.5 million which shows that the municipality has spent 34.3% less than the projected budget that amounts to R34.3 million.

Vote 7 – Public Safety & Transport

Public Safety & Transport original budget amounts to R587 thousands, for the month of November R1.2 million has been spent and the actual year to date amounts to R3.9 million. Due to misclassification of salaries that still needs to be fixed by Payroll, the municipality has spent 1489% more than the projected budget of R245 thousands

Vote 8 – Sports, Arts and Culture

Sports, Arts and culture original budget amounts to R10,7 million, for the month of November R25 thousand has been spent and the actual year to date amounts to R 91 thousand which shows that municipality has spent 98% less than the projected budget that amounts to R4.4 million.

Vote 9 – Planning & Development

Planning & Development original budget amounts to R6.2 million, for the month of November R745 thousand has been spent and the actual year to date amounts to R2.6 million which shows that municipality has spent 1.9% more than the projected budget that amounts to R2.5 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) - M05 November

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 600	18 637	18 637	1 493	7 573	7 766	(192)	-2%	18 637
Service charges - Water		3 264	3 663	3 663	687	2 197	1 526	671	44%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	760	3 796	4 735	(939)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	561	2 827	2 935	(108)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	773	232	321	322	(1)	0%	773
Agency services		—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		19 311	24 389	24 389	1 724	8 437	10 162	(1 725)	-17%	24 389
Interest from Current and Non Current Assets		357	—	—	—	22	—	22	#DIV/0!	—
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		9	2	2	6	13	1	12	1486%	2
Rental from Fixed Assets		6	3	3	(1)	15	1	14	1196%	3
Licence and permits		—	—	—	—	—	—	—	—	—
Operational Revenue		8 405	298	298	54	214	124	89	72%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 122	5 643	6 087	(444)	-7%	14 608
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		395	586	586	—	—	244	(244)	-100%	586
Licence and permits		—	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		76 049	72 942	72 942	17	31 554	30 393	1 161	4%	72 942
Interest		5 986	7 146	7 146	581	2 823	2 978	(155)	-5%	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	161 455	7 236	65 434	67 273	(1 839)	-3%	161 455
Expenditure By Type										
Employee related costs		47 180	54 352	54 352	6 703	21 427	22 647	(1 219)	-5%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	2 082	2 328	(246)	-11%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	—	1 881	10 417	(8 536)	-82%	25 000
Inventory consumed		10 591	13 333	13 333	795	2 919	5 555	(2 636)	-47%	13 333
Debt impairment		—	17 056	17 056	1 421	7 106	7 106	(0)	0%	17 056
Depreciation and amortisation		18 423	23 541	23 541	1 962	9 809	9 809	0	0%	23 541
Interest		1 958	1 887	1 887	—	—	786	(786)	-100%	1 887
Contracted services		11 676	7 750	8 950	293	3 697	3 729	(32)	-1%	8 950
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		63 729	—	—	—	—	—	—	—	—
Operational costs		18 552	15 824	14 624	1 568	7 713	6 093	1 619	27%	14 624
Losses on Disposal of Assets		3 105	—	—	—	—	—	—	—	—
Other Losses		—	579	579	—	—	241	(241)	-100%	579
Total Expenditure		207 166	164 908	164 908	13 158	56 634	68 712	(12 078)	-18%	164 908
Surplus/(Deficit)		(50 848)	(3 453)	(3 453)	(5 922)	8 800	(1 439)	10 239	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	—	26 000	17 608	8 393	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	0	38 805
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	0	38 805
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	0	38 805
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		4 337	38 805	38 805	(5 922)	34 800	16 169	18 631	0	38 805

Operating Revenue

The summary of the operating revenue reflected in the above table has been extracted from C4 table of the C Schedule attached. During the month of November 2024, the municipality has generated total operating revenue that amounts to R 7.2 million of which R17 thousands from the total operating revenue is for operational grants (SETA) which was not budgeted for in 2024/25 no allocation letter was received. The year-to-date actual revenue excluding operational grants amounts to R 31.1 million and the year-to-date budget amounts to R33.9 million which reflects a negative variance amounts to R3 million excluding operational grants, which shows that the municipality has under billed in November 2024

Detailed explanation on revenue by source items.

Property Rates

The municipality has billed revenue of R1.1 million in November 2024. However, the actual year-to-date revenue amounts to R 5.6 million which is 7% lower than the budgeted revenue of R6.1 million for the period under review. This shortfall can be attributed to objections related to the valuation roll and a low payment rate.

Service charges – Electricity.

Municipality has billed revenue of R 1.5 million from Sales of Electricity. However, the year-to-date revenue amounts to R7.6 million, which reflected a negative variance of 2% when compared to year-to-date budget that amounts to R7.8 million for the period under review. The variance in Electricity Revenue is immaterial.

Service charges – water.

The municipality billed revenue of R687 thousands from Water Services, meanwhile the year-to-date actual amounts to R2.2 million which is 44% more than the year-to-date budget of R 1.5 million for the period under review. Municipality has fixed its water pipes; majority of section has access to water services.

Service charges – sanitation.

In the month under review, the municipality has generated a revenue of R760 thousand. The year-to-date actual amounts to R3.8 million, which is 20% less than the year-to-date budget of R 4.7 million for the month. Notably, the collection on this service can be enhanced if the municipality enforces its approved credit control and debt collection policies.

Service charges – refuse.

The municipality generated R561 thousands and actual year to date amounts to R 2.8 million which is 4% less than year to date budget that amounts to R2.9 million during the period under review. The variance is immaterial.

Sales of Good and Rendering of Services

The municipality has generated R232 thousands from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to R321 thousand which resulted the variance of negative 0% when compared to year-to-date budget amounting to R322 thousand.

Rent from fixed assets.

Due to refund made for renting out stadium, municipality has incurred -R816.97 thousands from Rent from Fixed Assets for the reporting month. The actual year to date amounts to R15.4 thousands which resulted the variance of 1194% when compared to year-to-date budget of R1.2 thousands.

Interest earned – from receivables.

The municipality has generated revenue amounting to R 1.7 million, with the actual year-to-date revenue standing at R 8.4 million, which is 17% less than the year-to-date budget of R 10.2 million for the current month. The major attribute to this variance is the interest accrued on outstanding debts owed to the municipality. This shortfall has negative implications for the municipal debtor's book, as the accounts remain unpaid for a more extended period and continue to accrue interest.

Fines, penalties, and forfeits

Municipality did not generate any revenue from Fines, penalties and forfeits for month, the year-to-date actual amounts to R0 thousands which is 100% less than the year-to-date budget that amounts to R244 thousands for November 2024.

Transfers recognised – operational.

No transfers and subsidies received for the month under review.

Other revenue

The municipality received R54 thousands from other revenue for this month, the year-to-date actual amounts to R214 thousands which is 72% more than the projected revenue that amounts to R124 thousands for the period under review.

The above assessment on revenue sources of the municipality does indicate the need to effectively implement the Financial Recovery plan and Budget Funding plan and implementation of credit control and debt recovery policies to ensure improved revenue collection and sustained service delivery.

The above table indicates expenditure items by type.

Operating Expenditure

Table 2 provides a comprehensive overview of the municipality's operating expenditure. These figures have been derived from C4 in the attached C-Schedule. During November 2024, the municipality incurred a total operating expenditure of R13.2 million and the current year-to-date actual shows that the municipality has spent R56.6 million to date, which is 18% less than the projected budget of R68.7 million.

Employee related costs

The municipality incurred R 6.7 million on employee related costs and actual year to date amounts to R21.4 million which reflects a negative variance of 5% that show that the municipality has spent less than the year-to-date budget which amounts to R 22.6 million in the current month. Although the variance between the actual year to date actual and year to date budget is immaterial, it should be noted that the municipality had paid its employees bonuses and there was an appointment of the CFO which may lead to this variance.

Remuneration of councillors

Expenditure incurred in relation to councillor's remuneration amounts to R416 thousands and the year-to-date actual amounts to R 2.1 million which reflects a negative variance of 11% when compared to year-to-date budget that amounts to R 2.3 million. The variance in Remuneration of Councillors is immaterial.

Debt impairment

The municipality incurred R1.4 million on debt impairment and the actual year to date amounts to R7.1 million which reflects 0% variance when compared to actual year to date budget that amounts R7.1 million, it shows that both year to date actual and year to date budget are inline. This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 2022/23 audited financial statements.

Depreciation

The municipality incurred R 1.9 million which is regarded as non-cash item and actual year to date amounts to R9.8 million which reflects 0% variance when compared to actual year to date budget that amounts to R9.8 million. Journals are being processed based on budgeted Depreciation amount as per 2022/23 Annual Financial Statement.

Bulk purchases

The municipality did not pay Eskom for the reporting month and the actual year to date amounts to R1.9 million, which reflected a negative variance amounting to R 8.5 million that is 82% less than projected budget that amounts to R 10.5 million. This is because municipality cannot honour its payment arrangement made with Eskom as per debt relief conditions, due to financial constraints that the municipality is currently facing. Take note that this amount only relate to Eskom expenditure as water is classified under inventory items.

Inventory consumed.

The reclassification of MSCOA has resulted in water purchases being categorized under inventory consumed. For the reporting month the municipality did not pay Vaalharts, municipality has incurred R795 thousand on inventory consumed and the year-to-date expenditure amounts to R2.9 million. This reflects a variance of 47% less than the projected budget of R 5.6 million. The reason for this variance is that the municipality is unable to honour monthly payments to Vaalharts, due to financial constraints.

Contracted Services.

Contracted services include Accountants and Auditors, Security service, professional consulting and other services related to maintenance of infrastructure as and when the need arises. The amount spent for Contracted Services amounts to R293 thousands and the year-to-date actual amounts to R 3.7 million which reflects negative variance of 1% when compared to the actual year to date budget that amounts to R3.7 million. This variance caused municipality is trying to pay its services providers within 30 days after receiving invoice.

Other expenditure

This item has incurred expenditure amounting to R1.6 million and the actual year to dates amounts to R7.7 million which reflected positive 27% variance when compared to the year-to-date budget that amounts to R 6 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) - M05 November

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	1									
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		–	–	–	–	–	–	–		–
Vote 02 - Office Of The Municipal Manager		–	–	–	–	–	–	–		–
Vote 03 - Corporate Services		–	–	–	–	–	–	–		–
Vote 04 - Financial Services		–	–	–	–	–	–	–		–
Vote 05 - Municipal Infrastructure		51 549	42 258	42 258	–	23 587	17 608	5 979	34%	42 258
Vote 06 - Community Services		–	–	–	–	–	–	–		–
Vote 07 - Public Safety & Transport		–	–	–	–	–	–	–		–
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–		–
Vote 09 - Planning & Development		–	–	–	–	–	–	–		–
Vote 10 - Human Settlements		–	–	–	–	–	–	–		–
Vote 11 - Idp, Pms Department		–	–	–	–	–	–	–		–
Vote 12 - Spatial Development, Planning & Traditional Affairs		–	–	–	–	–	–	–		–
Vote 13 - Electricity Department		–	–	–	–	–	–	–		–
Vote 14 - Maluti Water		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	51 549	42 258	42 258	–	23 587	17 608	5 979	34%	42 258
Total Capital Expenditure		51 549	42 258	42 258	–	23 587	17 608	5 979	34%	42 258
Capital Expenditure - Functional Classification										
Governance and administration		–	–	–	–	–	–	–		–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	–	–	–	–	–	–		–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		51 549	42 258	42 258	–	23 587	17 608	5 979	34%	42 258
Energy sources		–	–	–	–	–	–	–		–
Water management		34 482	22 258	22 258	–	15 439	9 274	6 165	66%	22 258
Waste water management		17 067	20 000	20 000	–	8 147	8 333	(186)	-2%	20 000
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	51 549	42 258	42 258	–	23 587	17 608	5 979	34%	42 258
Funded by:										
National Government		36 794	42 258	42 258	–	23 587	17 608	5 979	34%	42 258
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		14 755	–	–	–	–	–	–		–
Transfers recognised - capital		51 549	42 258	42 258	–	23 587	17 608	5 979	34%	42 258
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	–	–	–	–	–	–		–
Total Capital Funding		51 549	42 258	42 258	–	23 587	17 608	5 979	34%	42 258

Municipality did not spend on the capital grants for the reporting month, and the year-to-date actual remains unchanged from the previous month which amounts to R23.6 million which is still 34% above the projected actual budget that amounts to R 17.6 million.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M05 November

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		1 107	63 861	63 861	5 382	63 861
Trade and other receivables from exchange transactions		(20 998)	32 176	32 176	(10 602)	32 176
Receivables from non-exchange transactions		1 878	16 277	16 277	8 472	16 277
Current portion of non-current receivables						
Inventory		121	(994)	(994)	100	(994)
VAT		67 342	49 413	49 413	64 102	49 413
Other current assets		(1 953)	(1 814)	(1 814)	(1 960)	(1 814)
Total current assets		47 495	158 919	158 919	65 494	158 919
Non current assets						
Investments						
Investment property		24 867	23 831	23 831	24 867	23 831
Property, plant and equipment		455 660	371 544	371 544	469 438	371 544
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		13	10	10	13	10
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		0	0	0	0	0
Other non-current assets						
Total non current assets		480 911	395 757	395 757	494 689	395 757
TOTAL ASSETS		528 406	554 676	554 676	560 184	554 676
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	0	0	–	0
Consumer deposits		1 330	1 309	1 309	1 352	1 309
Trade and other payables from exchange transactions		273 137	347 263	347 263	249 331	347 263
Trade and other payables from non-exchange transactions		805	3 236	3 236	49 179	3 236
Provision		8 962	7 404	7 404	8 931	7 404
VAT		24 960	24 362	24 362	26 689	24 362
Other current liabilities		–	–	–	–	–
Total current liabilities		309 194	383 573	383 573	335 483	383 573
Non current liabilities						
Financial liabilities		730	794	794	730	794
Provision		6 910	7 285	7 285	6 910	7 285
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		7 640	8 079	8 079	7 640	8 079
TOTAL LIABILITIES		316 834	391 651	391 651	343 122	391 651
NET ASSETS	2	211 572	163 025	163 025	217 062	163 025
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		210 698	163 025	163 025	222 983	163 025
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	210 698	163 025	163 025	222 983	163 025

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 November 2024, the municipality recorded total assets of R560.2 million which includes R 65.5 million and R494.7 million for both current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months, while non-current assets are likely to be converted into cash over a longer-term.

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

As at the end of November 2024, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of –R2.1 million, representing about- 0% of the total assets. Looking at the annual budgeted trade and other receivables of R48.5 million, consumer debtors appear to be understated as compared to the debtor's age analysis. This is due to the failure of customers paying their debt as well as the impact of debt impairment which will be fully affected at the end of the financial year. This is also an indication of the rate at which consumer debtors are escalating. It is important that council fast-track implementation of its credit control and debt collection

strategies (revenue enhancement) to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment to accurately budget for the consumer debtors projected at the end of the financial year.

Property Plant and Equipment (PPE)

As of 30 November 2024, the municipality recorded R 469.4 million for Property Plant and Equipment, which represents 84% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. These assets determine the municipality's ability to deliver services to communities.

This shows that recorded PPE is R470.5 million which is more than the projected amount of R371.5 million for the financial year ending 2024/25.

Total Liabilities

Variances were noted between the budgeted values of liabilities and the actual recorded at the end of November 2024. As at the end November 2024, the municipality recorded total liabilities of 343.1 million which entails R335.5 million and R7.6 million for both current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months.

The current ratio of the municipal's financial position equals to 0.20, which is current assets divided by current liabilities (65 494/ 335 483). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its shorts term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position to pay off debts when they become due.

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

5.7 Table C7: Monthly Budget Statement – Cash Flow

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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	284	1 731	3 226	(1 495)	-46%	7 742
Service charges		45 700	21 576	21 576	2 169	8 896	8 990	(94)	-1%	21 576
Other revenue		2 587	7 128	7 128	1 629	8 643	2 970	5 673	191%	238 939
Transfers and Subsidies - Operational		65 921	72 942	72 942	17	31 554	30 393	1 161	4%	72 942
Transfers and Subsidies - Capital		53 439	42 258	42 258	-	26 000	17 608	8 393	48%	42 258
Interest		357	-	-	78	201	-	201	#DIV/0!	-
Dividends								-		
Payments										
Suppliers and employees		(106 131)	(121 846)	(121 846)	(9 775)	(39 719)	(27 987)	11 732	-42%	(67 169)
Interest		-	(1 887)	(1 887)	-	-	(786)	(786)	100%	(1 887)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		68 866	27 912	27 912	(5 598)	37 306	34 412	(2 894)	-8%	314 401
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)	(42 258)	-	(23 587)	(17 608)	5 979	-34%	(42 258)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(51 374)	(42 258)	(42 258)	-	(23 587)	(17 608)	5 979	-34%	(42 258)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(14)	5	5	13	22	2	20	887%	5
Payments										
Repayment of borrowing		-	319	319	-	-	133	133	100%	319
NET CASH FROM/(USED) FINANCING ACTIVITIES		(14)	325	325	13	22	135	113	84%	325
NET INCREASE/ (DECREASE) IN CASH HELD		17 478	(14 021)	(14 021)	(5 585)	13 742	16 940			272 467
Cash/cash equivalents at beginning:		734	69	69	(981)	1 107	69			1 107
Cash/cash equivalents at month/year end:		18 211	(13 952)	(13 952)	(6 566)	14 848	17 009			273 574

Table C7 presents details pertaining to cash flow performance. As at end of November 2024, the net cash inflow from operating activities amounts to -R5.5 million, whilst the net cash outflow from investing activities amounts to -R 0 million that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts R 13 thousand. The cash and cash equivalent held for November 2024 amounts to -R5.6 million and the net effect of the above cash flows is cash outflow movement of -R 6.6 million.

PART 2: SUPPORTING DOCUMENTATION

6. Debtors' Analysis

The outstanding debtors as at 30 November 2024 amounts to R 448.6 million which shows increase of R4.8 million in debtors' book when compared to October 2024 outstanding debtors that amounts to R443.7 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R410.9 million, which incurs interest each month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. For the reporting month, the average collection rate has increased to 22% when compared to average collection rate which amounts to 15% from the previous month. The effective implementation of the debt collection and credit control is critically essential to ensure the sustainability of the municipality; this figure is due to old debts. The Municipality needs to work harder on collecting old debts.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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	776	406	386	366	361	333	1 918	68 408	72 955	71 387		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	470	342	261	173	125	117	633	26 826	28 947	27 874		
Receivables from Non-exchange Transactions - Property Rates	1400	1 062	1 010	915	905	861	783	4 502	51 037	61 075	58 087		
Receivables from Exchange Transactions - Waste Water Management	1500	863	856	854	853	853	734	4 426	61 669	71 109	68 535		
Receivables from Exchange Transactions - Waste Management	1600	638	619	611	606	603	521	3 112	42 665	49 375	47 507		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	2 339	2 322	2 286	2 261	2 240	2 316	13 006	134 140	160 911	153 964		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	111	58	50	36	41	33	229	3 633	4 191	3 972		
Total By Income Source	2000	6 259	5 615	5 363	5 200	5 083	4 838	27 827	388 379	448 563	431 327	–	–
October Totals		6 005	5 500	5 444	5 191	4 904	4 615	27 851	384 220	443 730	426 781		
Debtors Age Analysis By Customer Group													
Organs of State	2200	426	421	366	347	265	234	1 103	5 817	8 978	7 765		
Commercial	2300	669	447	386	286	279	268	1 485	22 584	26 403	24 901		
Households	2400	5 130	4 713	4 578	4 539	4 504	4 307	25 047	358 058	410 877	396 455		
Other	2500	33	33	33	29	35	29	192	1 920	2 305	2 206		
Total By Customer Group	2600	6 259	5 615	5 363	5 200	5 083	4 838	27 827	388 379	448 563	431 327	–	–

6.1 Top 100 Commercial

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS BAL	CONSOLIDATED BALANCE
1200263	WARRENTON SUPER CHICKEN PTY LTD	R -	R -	R -	R -	R -	R -	R -	R -	R 9 798 547,94	R 9 798 547,94
1015015	S SANRAL	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 2 768 885,72	R 2 925 985,94
1015018	LM ERASMUS BOEDERY GRASBULT	R 6 714,89	R 6 708,17	R 6 701,46	R 6 695,38	R 6 620,27	R 6 614,19	R 6 608,12	R 6 602,04	R 860 520,63	R 920 506,75
1002657	A TERWIN	R 8 443,92	R 8 395,21	R 8 346,48	R 8 300,38	R 7 998,84	R 7 952,77	R 7 906,65	R 7 860,53	R 480 166,01	R 553 863,43
1011982	WARRENTON SUPER CHICKEN PTY LTD	R 12 798,39	R 12 614,19	R 16 391,14	R 12 123,48	R 33 083,38	R 11 031,79	R 14 306,29	R 66 097,82	R 332 904,57	R 524 297,37
1200206	GM WESI	R -	R -	R -	R -	R -	R -	R -	R -	R 522 756,24	R 522 756,24
1002463	A SPOORNET	R 1 730,54	R 1 730,54	R 1 730,54	R 1 730,54	R 1 730,54	R 1 730,54	R 1 730,54	R 1 730,54	R 419 729,82	R 435 304,68
1016074	THABAZIBU F TRADING	R 3 970,94	R 7 551,18	R 10 616,39	R 10 749,08	R 8 604,32	R 5 039,62	R 6 048,46	R 5 920,51	R 352 000,81	R 420 134,87
1015849	CM AVENANT	R 4 158,26	R 4 001,32	R 3 844,37	R 3 963,35	R 3 711,36	R 3 550,79	R 3 402,98	R 3 242,46	R 337 202,99	R 371 393,08
1012890	LI KGWAPI	R 7 423,23	R 7 434,71	R 7 446,19	R 7 459,62	R 7 269,11	R 7 282,54	R 7 242,84	R 7 309,39	R 299 279,95	R 365 642,42
1012914	CENTENNIAL TRADING CO 114 PTY LTD	R 4 432,08	R 4 408,49	R 4 421,86	R 4 399,71	R 4 231,65	R 4 209,50	R 4 187,36	R 4 165,20	R 290 081,80	R 328 993,31
1011755	TRANSA RESORT	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 286 871,49	R 301 015,62
5002102	BLACK GINGER 489 PTY LTD	R -	R -	R -	R -	R -	R -	R -	R -	R 297 318,98	R 297 318,98
1006085	4720103177 TRANSNET FREIGHT RAIL	R 98 323,70	R 99 301,00	R 6 418,00	R -	R -	R -	R -	R -	R -	R 286 529,33
1007879	GD LANDRY	R 3 171,95	R 3 156,33	R 3 140,70	R 3 125,81	R 3 038,19	R 3 023,26	R 3 008,37	R 2 993,47	R 257 344,21	R 285 189,89
1002107	HM GELDENHUYS	R 2 925,50	R 2 916,62	R 2 907,75	R 2 899,29	R 2 768,30	R 2 759,88	R 2 751,42	R 2 742,96	R 248 345,44	R 273 951,53
1014983	ED COETZEE	R 2 937,83	R 2 923,26	R 2 908,68	R 2 894,79	R 2 816,78	R 2 802,95	R 2 789,05	R 2 775,15	R 223 048,96	R 248 849,86
1000868	KJ HAARHOFF	R 3 956,70	R 3 932,89	R 3 909,09	R 3 886,39	R 3 756,32	R 3 733,65	R 3 710,96	R 3 688,26	R 200 450,51	R 235 005,27
1006345	THUSANANG MARK	R 2 464,42	R 2 452,96	R 2 441,50	R 2 430,57	R 2 365,23	R 2 354,27	R 2 343,35	R 2 332,42	R 212 408,55	R 234 069,15
1006273	NJ MOCHANE	R 3 063,81	R 3 046,57	R 3 029,32	R 3 012,88	R 2 916,59	R 2 900,14	R 2 883,70	R 2 867,26	R 191 936,67	R 218 738,02
1006338	SS & VK KOTE	R 2 332,86	R 2 321,86	R 2 310,86	R 2 300,37	R 2 237,43	R 2 227,00	R 2 216,52	R 2 206,03	R 194 973,18	R 215 469,98
1006603	E MARAKARELO	R 2 665,19	R 2 651,42	R 2 637,64	R 2 624,50	R 2 546,71	R 2 533,64	R 2 520,50	R 2 507,37	R 189 693,09	R 213 059,03
1005712	SEEKOEI (LETAMO TAVERN)	R 2 284,37	R 2 273,51	R 2 262,66	R 2 252,63	R 2 152,65	R 2 142,62	R 2 132,61	R 2 122,58	R 177 304,98	R 197 223,83
1006090	BURNE-A-TOWEL PTY LTD	R 2 105,89	R 2 096,23	R 2 086,57	R 2 077,67	R 1 985,04	R 1 976,15	R 1 967,27	R 1 958,38	R 178 706,58	R 197 075,33
1000192	JF DE BEER	R 3 323,99	R 3 303,63	R 3 283,27	R 3 263,86	R 3 155,02	R 3 135,57	R 3 116,16	R 3 096,75	R 164 548,28	R 193 570,88
1002433	JC HUMAN	R 2 582,54	R 2 568,07	R 2 553,60	R 2 540,11	R 2 421,77	R 2 408,26	R 2 394,78	R 2 381,31	R 162 041,21	R 184 488,67
1006441	TMS PADISHO	R 1 949,51	R 1 940,36	R 1 931,22	R 1 922,49	R 1 869,48	R 1 860,77	R 1 852,05	R 1 843,33	R 162 518,94	R 179 646,82
1005496	R RETSWELELE FUNERALS	R 2 796,46	R 2 780,53	R 2 764,62	R 2 749,57	R 2 645,14	R 2 630,12	R 2 615,06	R 2 600,01	R 148 120,41	R 172 514,30
1001953	J ABRAHIM	R 3 054,43	R 2 995,14	R 2 935,87	R 2 877,48	R 2 734,43	R 2 676,01	R 2 617,62	R 2 559,24	R 143 512,24	R 169 076,16
1003418	KOMARIN KAFEE (OLIPHANT GGO)	R 2 348,19	R 2 335,00	R 2 321,81	R 2 309,24	R 2 238,66	R 2 226,15	R 2 213,57	R 2 201,00	R 148 282,30	R 168 837,29
1011696	M MANAGER	R 560,53	R 560,53	R 560,53	R 560,53	R 560,53	R 560,53	R 560,53	R 560,53	R 161 371,91	R 166 416,68
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	R 3 216,52	R 3 195,34	R 3 174,16	R 3 153,97	R 3 038,90	R 3 018,76	R 2 998,56	R 2 978,37	R 129 645,69	R 157 657,97
1002438	JC HUMAN	R -	R -	R -	R -	R -	R -	R -	R -	R 157 487,29	R 157 487,29
1002953	B EN M STOOR	R 2 113,88	R 2 103,03	R 2 092,18	R 2 604,34	R 2 111,23	R 2 569,35	R 2 278,92	R 2 067,92	R 136 400,44	R 156 466,03
1002071	A WELDECHERKOS(DANIELS)	R 1 102,88	R 1 098,74	R 1 094,60	R 1 090,66	R 1 065,78	R 1 061,83	R 1 057,89	R 1 053,94	R 116 358,94	R 156 394,68
1009234	AP MATSHA	R 1 658,73	R 1 650,85	R 1 642,98	R 1 635,48	R 1 589,26	R 1 581,78	R 1 574,27	R 1 566,76	R 139 722,54	R 154 289,27
1011977	BLACK GINGER 489 PTY LTD	R 10 987,56	R 10 883,44	R 10 779,33	R 10 680,08	R 10 123,33	R 10 024,08	R 9 924,83	R 9 825,58	R 59 519,00	R 153 838,90
1003420	O OLIPHANT (MADISO SENTRA)	R 1 913,87	R 1 889,30	R 1 864,74	R 1 854,72	R 1 900,32	R 1 877,90	R 1 855,46	R 1 833,04	R 126 095,12	R 143 114,77
1009433	MW SEEKOEI	R 1 452,39	R 1 446,25	R 1 440,11	R 1 434,25	R 1 397,35	R 1 391,49	R 1 385,64	R 1 379,78	R 128 728,61	R 141 514,41
1002314	PAV BURGER	R 5 037,63	R 5 100,05	R 5 058,40	R 5 018,70	R 4 927,36	R 4 887,66	R 4 847,96	R 4 808,26	R 94 986,65	R 139 713,69
1200221	WARRENTON SLAGHUIS	R -	R -	R -	R -	R 1 354,46	R 1 342,97	R 1 351,59	R 1 360,34	R 129 842,70	R 135 252,06
1016449	Y.R MATTHYSEN & MOOLMAN	R 2 233,64	R 2 233,64	R 2 233,64	R 2 233,64	R 2 787,01	R 2 957,82	R 4 662,30	R 2 786,97	R 108 058,54	R 133 664,64
1001892	PAV BURGER	R 2 514,24	R 2 493,42	R 2 472,59	R 2 452,74	R 2 341,39	R 2 321,54	R 2 301,69	R 2 281,84	R 95 430,99	R 117 145,50
1004131	CE COETZEE	R 1 302,18	R 1 295,93	R 1 289,68	R 1 283,73	R 1 250,26	R 1 244,37	R 1 238,41	R 1 232,46	R 103 256,28	R 114 701,72
1003152	PJ MALAN	R 1 126,95	R 1 121,86	R 1 116,77	R 1 111,91	R 1 084,73	R 1 079,84	R 1 074,99	R 1 070,13	R 104 292,14	R 114 211,36
1200313	CM AVENANT	R -	R -	R -	R -	R -	R -	R -	R -	R 113 401,23	R 113 401,23
1007135	TF DLAMINI (PROK)	R 1 219,27	R 1 213,13	R 1 206,99	R 1 201,13	R 1 164,23	R 1 158,37	R 1 152,51	R 1 146,66	R 102 600,84	R 113 288,55
1012635	N LE ROUX	R 1 079,61	R 1 075,47	R 1 071,33	R 1 067,38	R 1 042,51	R 1 038,56	R 1 034,62	R 1 030,67	R 102 987,16	R 112 511,05
1001897	BS KGOSIJANG	R 1 356,09	R 1 349,38	R 1 342,67	R 1 336,59	R 1 261,47	R 1 255,40	R 1 249,32	R 1 243,25	R 100 371,56	R 112 128,54

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS BAL	CONSOLIDATED BALANCE
1009073	M LESABE	R 1 593,35	R 1 584,56	R 1 575,77	R 1 567,39	R 1 520,34	R 1 512,00	R 1 503,61	R 1 495,23	R 97 291,68	R 111 246,07
1007092	NS DIKGETSI	R 1 852,16	R 1 841,15	R 1 830,15	R 1 819,67	R 1 756,72	R 1 746,29	R 1 735,81	R 1 725,31	R 91 839,39	R 108 009,80
1006334	DP MANOPOLE	R 1 466,47	R 1 458,37	R 1 450,28	R 1 442,56	R 1 399,27	R 1 391,53	R 1 383,81	R 1 376,09	R 94 013,96	R 106 856,91
1012847	M BARGICHO	R 1 926,73	R 1 914,95	R 1 903,19	R 1 891,95	R 1 826,18	R 1 815,02	R 1 803,79	R 1 792,57	R 89 901,03	R 106 713,91
1006327	J CINDI	R 2 870,66	R 2 841,98	R 2 813,33	R 2 785,65	R 2 660,88	R 2 633,18	R 2 605,52	R 2 577,83	R 80 288,94	R 104 977,29
1006863	R SPAGEN	R 921,08	R 917,61	R 914,14	R 910,83	R 889,97	R 886,66	R 883,35	R 880,04	R 93 288,62	R 101 416,86
1002218	MJ MAIJANE& H/A KGATELOPELE	R 1 262,72	R 1 256,24	R 1 249,76	R 1 243,58	R 1 208,98	R 1 202,76	R 1 196,59	R 1 190,41	R 89 942,03	R 101 022,26
1006078	ILIFU TRADING 240C C	R 735,58	R 732,91	R 730,24	R 727,70	R 711,65	R 709,10	R 706,56	R 704,01	R 94 377,67	R 100 873,68
1003187	VILJOEN	R 1 469,80	R 1 461,47	R 1 453,14	R 1 445,20	R 1 400,66	R 1 392,72	R 1 384,78	R 1 376,84	R 87 704,55	R 100 567,29
1009392	SON JOHN'S REVELATION CHURCH OF SA	R 1 532,22	R 1 524,23	R 1 516,23	R 1 507,74	R 1 456,91	R 1 448,40	R 1 440,83	R 1 433,24	R 85 935,21	R 99 335,24
1016934	REA AGA TAUNG	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 97 664,84
1001950	AH EBRAHIM	R 3 252,18	R 3 226,06	R 3 199,94	R 3 175,04	R 3 032,65	R 3 007,72	R 2 982,82	R 2 957,93	R 67 449,24	R 95 561,88
1008300	M (INDIER SHOP) ABDUL	R 895,16	R 891,69	R 888,22	R 884,91	R 864,05	R 860,74	R 857,43	R 854,12	R 86 602,01	R 94 496,97
1006862	UNCLE SAM'S STORE (PROK)	R 826,04	R 823,37	R 820,70	R 818,15	R 802,10	R 799,56	R 797,01	R 794,47	R 86 320,32	R 93 630,43
1003696	TRANSNET LTD	R 990,89	R 986,39	R 981,90	R 982,26	R 957,37	R 957,77	R 953,48	R 949,20	R 84 358,81	R 93 113,45
1002167	V VAN DEN BERG	R 1 790,40	R 1 779,53	R 1 768,68	R 1 758,66	R 1 658,67	R 1 648,65	R 1 638,63	R 1 628,60	R 75 115,64	R 90 588,71
1003504	TRANSNET LTD	R 999,87	R 995,26	R 990,65	R 986,24	R 960,81	R 956,38	R 951,98	R 947,59	R 81 776,95	R 90 570,21
1008299	S AHMED	R 1 159,56	R 1 153,42	R 1 147,28	R 1 141,42	R 1 104,52	R 1 098,66	R 1 092,80	R 1 086,95	R 78 695,01	R 88 845,33
1004591	TRANSNET LTD	R 973,81	R 969,31	R 964,81	R 960,53	R 935,64	R 931,39	R 927,10	R 922,82	R 78 841,69	R 87 405,40
1008297	LP MOKITIMI	R 938,70	R 934,30	R 929,91	R 925,71	R 902,18	R 898,01	R 893,82	R 889,63	R 79 003,32	R 87 258,67
1016497	JJ BURGER	R 493,43	R 493,43	R 493,43	R 493,43	R 493,43	R 493,43	R 493,43	R 493,43	R 81 878,18	R 86 319,05
1012602	HM ALI	R 350,59	R 350,59	R 350,59	R 350,59	R 350,59	R 350,59	R 350,59	R 350,59	R 82 753,32	R 85 908,63
1004584	TRANSNET PROPERTY VAT 4720103177	R 942,70	R 938,32	R 933,94	R 929,75	R 905,56	R 901,35	R 897,18	R 893,00	R 75 582,83	R 83 871,71
1015901	ARE SEMELELENG CO-OPERATIVE LTD	R 792,16	R 788,02	R 783,88	R 779,94	R 755,06	R 751,11	R 747,17	R 745,07	R 74 676,97	R 81 615,68
1016262	BIGS ENGINEERING AND SUPPLY	R 1 298,36	R 1 290,09	R 1 407,28	R 6 124,67	R 1 151,52	R 1 728,05	R 1 998,07	R 2 310,25	R 62 398,13	R 81 364,57
1002220	VAN ZYL (TCT SPARES) HK	R 999,23	R 995,09	R 990,95	R 987,00	R 962,13	R 958,18	R 954,23	R 950,29	R 72 035,45	R 80 835,91
1015924	BV SOKUPHA	R 1 712,44	R 1 701,57	R 1 690,72	R 1 680,70	R 1 624,68	R 1 610,91	R 1 597,15	R 1 583,37	R 65 139,70	R 80 064,53
1016086	V VAN DEN BERG	R 374,70	R 374,70	R 374,70	R 374,70	R 374,70	R 374,70	R 374,70	R 374,70	R 76 141,90	R 79 514,20
1001899	A STAR CAFE	R -	R -	R -	R -	R -	R -	R -	R -	R 79 024,95	R 79 024,95
1004167	TRANSNET PROPERTY VAT 4720103177	R 1 479,67	R 1 470,29	R 1 460,91	R 1 452,28	R 1 361,11	R 1 352,50	R 1 343,87	R 1 335,26	R 65 687,39	R 78 432,34
1010024	KOPANO BAKERY	R 677,56	R 674,89	R 672,22	R 669,67	R 653,63	R 651,08	R 648,54	R 645,99	R 72 165,04	R 78 138,85
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	R 1 738,39	R 1 727,53	R 1 716,68	R 1 619,10	R 10 991,31	R 1 893,26	R 2 168,47	R 1 476,51	R 51 676,79	R 76 757,28
1001930	PAV BURGER	R 1 303,29	R 1 320,41	R 1 311,85	R 1 303,69	R 1 311,02	R 1 302,88	R 1 294,72	R 1 286,56	R 64 885,21	R 76 622,92
1013049	T VERMEULEN	R 1 496,34	R 1 486,63	R 1 476,91	R 1 467,65	R 1 415,68	R 1 406,42	R 1 397,16	R 1 387,89	R 62 172,81	R 75 213,55
1015126	NEOTEL(4800224455)	R 4 095,21	R 3 351,64	R 3 881,21	R 3 497,45	R 3 738,74	R 3 002,41	R 3 047,02	R 3 633,27	R 42 437,30	R 75 167,79
1001878	VLEIS PALEIS	R 318,21	R 318,21	R 318,21	R 318,21	R 318,21	R 318,21	R 318,21	R 318,21	R 72 140,38	R 75 004,27
1016243	BONANE ENTERPRIZES (PROK)	R 345,04	R 345,04	R 345,04	R 345,04	R 345,04	R 345,04	R 345,04	R 345,04	R 71 831,22	R 74 936,58
1001891	HUA HUA RON INV (PTY LTD)_ CLOTHING SHOP	R 884,09	R 879,95	R 875,81	R 871,86	R 846,99	R 843,04	R 839,09	R 835,15	R 66 065,13	R 73 829,34
1002435	H KATHRADA	R 1 592,69	R 1 586,64	R 1 580,58	R 1 575,35	R 1 482,27	R 1 472,35	R 1 464,34	R 1 454,45	R 57 859,94	R 71 672,01
1200229	J CINDI	R -	R -	R -	R -	R -	R -	R -	R -	R 71 596,83	R 71 596,83
1004484	TRANSNET LTD	R 890,67	R 886,26	R 881,86	R 877,79	R 837,82	R 833,78	R 829,71	R 825,64	R 62 296,70	R 70 055,30
1011567	JT MAKAME	R 1 392,78	R 1 378,72	R 1 364,66	R 1 351,00	R 1 294,13	R 1 280,47	R 1 266,80	R 1 253,13	R 58 007,33	R 69 995,88
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	R 288,73	R 288,73	R 288,73	R 288,73	R 288,73	R 288,73	R 288,73	R 288,73	R 67 188,93	R 69 787,50
1003099	D RANDALL	R 1 670,23	R 1 658,23	R 1 646,22	R 1 634,77	R 1 567,87	R 1 556,39	R 1 544,94	R 1 533,50	R 53 811,71	R 68 292,68
1006333	EXTRA JABULA STORE (PROK)EG	R 261,51	R 261,51	R 261,51	R 261,51	R 261,51	R 261,51	R 261,51	R 261,51	R 65 582,40	R 67 935,99
1004485	TRANSNET LTD	R 657,10	R 654,27	R 651,43	R 648,73	R 633,55	R 630,88	R 628,18	R 625,48	R 59 296,19	R 65 085,74
1006331	BONANE ENTERPRIZES (PROK)	R 1 139,51	R 1 132,11	R 1 124,71	R 1 117,65	R 1 078,02	R 1 071,00	R 1 063,95	R 1 056,89	R 54 147,92	R 64 078,68
1003068	D BOTHA	R 2 741,86	R 2 721,06	R 2 891,82	R 2 872,31	R 2 719,09	R 2 699,61	R 2 680,10	R 2 660,60	R 39 294,03	R 63 858,37
1004161	A TRANSNET PROPERTY VAT 4720103177	R 682,42	R 679,28	R 676,13	R 673,26	R 640,85	R 637,98	R 635,11	R 632,24	R 57 693,01	R 63 635,85
1003151	NR ROSSOUW/ CJ VENTER	R 1 083,20	R 1 076,48	R 1 069,77	R 1 111,16	R 992,91	R 1 029,39	R 1 022,93	R 1 016,45	R 53 476,07	R 62 968,27
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	R 1 101,20	R 1 094,74	R 1 088,29	R 1 082,13	R 1 044,93	R 1 038,73	R 1 032,58	R 1 026,43	R 53 095,52	R 62 712,20

6.2 Top 100 households

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1200112	MAGELEVENDZE INV CC	R -	R -	R -	R -	R -	R -	R -	R -	R917 565,09	R 917 565,09
1006041	SS KOTE	R 4 795,78	R 4 787,85	R 4 779,94	R 4 817,42	R 4 735,10	R 4 727,87	R 4 720,64	R 4 713,43	R745 932,89	R 788 814,61
1000719	MM MOLOI	R 4 706,66	R 4 701,17	R 4 695,67	R 4 692,09	R 4 485,89	R4 482,34	R 4 478,76	R 4 475,18	R675 523,44	R 716 953,35
5002134	W J HEWITT	R -	R -	R -	R -	R -	R -	R -	R -	R587 661,54	R 587 661,54
1012096	IMC EASBY	R10 436,52	R10 364,35	R10 292,19	R10 223,35	R 9 841,97	R9 773,17	R 9 704,33	R 9 635,49	R387 276,78	R 478 056,83
1003573	D.C DYKER	R 3 476,85	R 3 472,51	R 3 468,16	R 3 464,13	R 3 424,51	R3 420,50	R 3 416,47	R 3 412,46	R446 089,98	R 477 126,77
1001684	MOTSHELE	R 2 890,70	R 2 886,36	R 2 882,01	R 2 877,98	R 2 838,36	R 2 830,00	R 3 295,86	R 2 814,31	R449 006,86	R 475 212,86
1003911	MJ MALGAS	R 3 982,41	R 3 252,21	R 7 877,28	R 3 205,70	R 7 427,36	R5 460,51	R 9 558,19	R 9 363,98	R404 447,31	R 458 040,87
1012160	MATOPI GAME ENTERPRISE	R 9 864,08	R 9 796,99	R 9 729,89	R 9 665,93	R 9 307,10	R9 243,18	R 9 179,22	R 9 115,26	R365 497,40	R 451 330,23
1004132	D GEORGE	R 2 357,10	R 2 352,95	R 2 359,93	R 2 355,99	R 2 331,11	R2 327,16	R 2 323,22	R 2 319,26	R424 648,45	R 445 736,41
1006176	A TSWELELOPELE COMMU	R 2 460,21	R 2 456,47	R 2 452,72	R 2 449,16	R 2 426,71	R2 423,15	R 2 419,58	R 2 416,01	R410 479,69	R 432 447,65
1200511	OK THETHE	R -	R -	R -	R -	R -	R -	R -	R -	R430 298,20	R 430 298,20
1002654	MAGELEVENDZE INV CC	R 6 160,44	R 6 122,38	R 6 107,72	R 6 109,03	R 5 875,37	R5 856,32	R 5 850,10	R 6 046,49	R355 122,21	R 409 435,46
1001698	GR MARTIN	R 2 450,38	R 2 444,89	R 2 439,39	R 2 434,15	R 2 403,59	R2 398,39	R 2 393,15	R 2 395,34	R386 749,72	R 408 560,25
1004530	KM MELATO	R 2 865,03	R 2 860,11	R 2 855,19	R 2 850,51	R 2 823,10	R2 818,38	R 2 813,70	R 2 813,31	R378 846,95	R 404 416,22
1014723	HC CLOETE	R 8 526,58	R 8 468,74	R 8 410,90	R 8 355,76	R 8 046,49	R7 991,31	R 7 936,17	R 7 881,04	R318 643,00	R 392 844,41
1015035	G OLIPHANT	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R2 160,73	R 2 160,73	R 2 160,73	R363 999,69	R 383 446,26
1003775	LI VAN DER WESTHUIZEN	R 2 623,17	R 6 834,65	R 2 373,03	R 2 341,57	R 5 496,13	R3 163,33	R 6 963,63	R 2 335,81	R333 730,53	R 372 655,40
5002216	GS GADIPEDI	R -	R -	R -	R -	R -	R -	R -	R -	R354 508,00	R 354 508,00
1015157	A MMITSHANE	R 558,25	R 556,52	R 554,79	R 553,13	R 542,71	R 541,05	R 539,39	R 537,74	R 59 102,14	R 352 810,10
1015802	AJ JORDAAN	R 7 518,81	R 7 467,91	R 7 417,01	R 7 368,49	R 7 096,33	R7 047,77	R 6 999,25	R 6 950,73	R283 115,06	R 348 551,07
1002046	I GOLODA	R 3 990,91	R 3 252,85	R 2 951,37	R 2 984,01	R 3 355,37	R3 005,35	R 2 961,23	R 2 994,12	R301 504,27	R 340 450,76
1001202	E SWANEPOEL	R 2 568,13	R 2 561,71	R 2 564,56	R 2 567,70	R 2 541,45	R2 535,36	R 2 538,53	R 2 541,66	R308 923,00	R 331 916,66
1016194	A TURNER	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R1 655,24	R 1 655,24	R 1 655,24	R311 023,46	R 325 920,62
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R320 531,56	R 320 531,56
1008607	JM KGOROYABOGO	R 2 358,97	R 2 355,24	R 2 351,50	R 2 347,93	R 2 325,48	R2 321,91	R 2 318,34	R 2 314,78	R297 082,52	R 318 139,38
1001551	JM GRASS	R 3 015,01	R 2 622,21	R 3 477,89	R 2 885,39	R 3 165,28	R2 493,50	R 2 727,03	R 1 976,87	R288 035,53	R 314 000,92
1012870	S MAHLAOLA	R 1 908,63	R 1 922,88	R 1 921,15	R 1 919,49	R 1 909,06	R1 907,41	R 1 905,75	R 1 904,10	R292 536,73	R 309 745,57
1004603	I CARELSE	R 2 776,72	R 2 638,55	R 2 743,86	R 2 690,86	R 2 896,29	R 658,01	R 988,32	R 573,18	R289 211,42	R 307 559,23
1200523	BG MOKWA	R -	R -	R -	R -	R -	R -	R -	R 1 608,79	R298 237,26	R 299 846,05
1007654	MG KGOSIENG	R 1 952,70	R 1 948,62	R 1 944,53	R 1 940,63	R 1 916,27	R1 912,43	R 1 908,53	R 1 904,64	R278 916,08	R 296 301,21
1004103	K.C MOJANAGA	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R1 285,77	R 1 285,77	R 1 285,77	R283 685,62	R 295 257,55
1007589	A JAKWA	R 1 951,57	R 1 947,37	R 1 943,17	R 1 939,16	R 1 914,24	R1 910,23	R 1 906,22	R 1 902,22	R276 367,73	R 293 737,68
1011931	IVANCO INV PTY LTD	R 4 757,93	R 4 729,94	R 4 701,94	R 4 675,23	R 4 527,23	R4 500,56	R 4 473,85	R 4 447,14	R247 680,65	R 289 280,40
1006503	MONTSHABATHO (PROK)	R 1 468,35	R 1 467,74	R 1 467,13	R 1 466,54	R 1 463,24	R1 462,68	R 1 462,10	R 1 461,51	R273 875,34	R 287 063,59
1007806	GS MOTLHALE	R 2 016,51	R 2 012,49	R 2 008,47	R 2 004,63	R 1 980,60	R1 976,79	R 1 972,95	R 1 969,11	R258 013,25	R 275 975,34
1015052	JTF LEEUW	R 3 882,80	R 3 594,76	R 7 523,72	R 3 754,23	R 5 465,95	R4 435,59	R 6 377,81	R 2 635,09	R231 793,26	R 274 604,91
1001833	J DIBAKWANE	R 2 089,51	R 2 084,95	R 2 080,37	R 2 076,01	R 2 050,41	R2 046,08	R 2 041,73	R 2 037,38	R255 436,78	R 274 037,30
1011958	PE VAN ROOYEN	R 5 483,27	R 5 445,75	R 5 408,22	R 5 372,43	R 5 174,09	R5 138,33	R 5 102,53	R 5 066,74	R218 280,59	R 265 992,75
1016323	M COETZEE	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R1 814,90	R 1 814,90	R 1 814,90	R248 235,37	R 264 569,47
1006379	TM MARUMO	R 1 273,49	R 1 273,09	R 1 272,68	R 1 272,30	R 1 270,16	R1 269,75	R 1 269,36	R 1 268,97	R247 887,34	R 259 331,04
5002161	KS MOSES	R -	R -	R -	R -	R -	R -	R -	R -	R258 165,11	R 258 165,11
1006262	D MEDUPE	R 1 881,82	R 1 877,80	R 1 873,77	R 1 869,93	R 1 845,90	R1 842,09	R 1 838,25	R 1 834,41	R237 358,69	R 254 108,51
1003761	FM PETERSEN	R 2 756,46	R 2 920,37	R 2 634,55	R 2 804,08	R 2 788,13	R2 728,06	R 2 615,72	R 2 549,12	R227 162,07	R 251 857,21
1006254	SD MOCHANE	R 2 026,02	R 2 018,88	R 2 011,73	R 2 004,91	R 1 964,23	R1 957,39	R 1 950,56	R 1 943,75	R226 347,30	R 244 257,95
1015056	MH HUNT	R 3 035,65	R 3 909,87	R 3 316,83	R 3 215,58	R 3 112,03	R3 096,58	R 3 081,11	R 3 065,64	R210 202,79	R 239 060,41
1008906	GC KOBOEKOE	R 1 796,46	R 1 792,72	R 1 788,98	R 1 785,42	R 1 762,96	R1 759,40	R 1 755,83	R 1 752,26	R221 994,05	R 237 988,27
1003898	D.J RAPOO	R 1 184,37	R 1 182,64	R 1 180,91	R 1 179,25	R 1 168,83	R1 167,17	R 1 180,89	R 1 657,30	R225 902,06	R 236 989,54
5002158	G NEL	R -	R -	R -	R -	R -	R -	R -	R -	R236 893,63	R 236 893,63
1009184	NM MAHAPA	R 1 792,40	R 1 788,38	R 1 784,35	R 1 780,52	R 1 756,48	R1 752,67	R 1 748,83	R 1 744,99	R219 547,17	R 235 492,23

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
5002159	O P ELIAS	R -	R -	R -	R -	R -	R -	R -	R -	R 235 365,87	R 235 365,87
1200368	LP SAKU	R -	R -	R -	R -	R -	R -	R -	R -	R 231 650,92	R 231 650,92
1009668	MJ MATLE	R 1 702,76	R 1 700,33	R 1 697,90	R 1 695,58	R 1 681,45	R 1 679,13	R 1 676,80	R 1 674,49	R 210 942,29	R 226 155,91
1000886	ML VAN WYK	R 1 520,46	R 1 518,72	R 1 516,98	R 1 515,33	R 1 504,90	R 1 504,90	R 1 504,90	R 1 504,90	R 216 023,12	R 225 681,89
1002959	JA VAN NIEKERK	R 1 353,46	R 1 355,51	R 1 353,78	R 1 357,69	R 1 352,84	R 1 356,74	R 1 360,65	R 1 378,93	R 210 798,92	R 223 018,34
1005708	AAP VAN WYK	R 1 923,68	R 1 919,34	R 1 915,00	R 1 910,97	R 1 871,35	R 1 867,33	R 1 863,31	R 1 859,29	R 205 780,84	R 222 839,14
1002678	CAD HEESE	R 1 582,31	R 1 577,28	R 1 572,25	R 1 567,46	R 1 540,57	R 1 535,75	R 1 530,95	R 1 526,16	R 203 924,01	R 217 944,09
1012871	S MAHLAOLA	R 1 734,27	R 1 729,00	R 1 723,74	R 1 718,73	R 1 689,40	R 1 684,42	R 1 695,17	R 1 690,16	R 202 347,04	R 217 751,47
1007667	SB MOEKETSI	R 1 537,02	R 1 532,93	R 1 528,85	R 1 524,96	R 1 500,59	R 1 496,74	R 1 492,85	R 1 488,95	R 203 908,96	R 217 552,96
1200515	T KHANYEZA	R -	R -	R -	R -	R -	R -	R -	R -	R 215 439,55	R 216 836,98
1001939	PAVD BURGER	R 979,31	R 979,31	R 979,31	R 979,31	R 979,31	R 979,31	R 979,31	R 979,31	R 207 460,81	R 216 274,60
1010015	F LOTSHE	R 1 613,43	R 1 611,01	R 1 608,56	R 1 606,25	R 1 592,11	R 1 589,80	R 1 587,48	R 1 585,17	R 201 840,38	R 216 250,04
1200247	M SETLHODI	R -	R -	R -	R -	R -	R -	R -	R -	R 216 225,28	R 216 225,28
1009487	KG DIPHATSE	R 1 610,17	R 1 606,08	R 1 602,00	R 1 598,11	R 1 573,73	R 1 569,89	R 1 566,00	R 1 562,10	R 197 153,82	R 211 456,16
1012787	LTK MOKOROANE	R 1 694,13	R 1 690,37	R 1 686,89	R 1 683,31	R 1 654,69	R 1 652,81	R 1 649,38	R 1 645,80	R 196 399,40	R 211 454,66
1006649	KL SMOUS	R 1 647,49	R 1 642,54	R 1 637,59	R 1 632,86	R 1 603,89	R 1 599,19	R 1 594,46	R 1 589,74	R 196 367,49	R 207 661,69
1009220	N TYIWA	R 1 623,07	R 1 619,00	R 1 614,91	R 1 611,01	R 1 586,65	R 1 582,81	R 1 578,92	R 1 575,02	R 194 804,41	R 209 222,97
1007365	C KHUPISO	R 1 461,45	R 1 457,71	R 1 453,97	R 1 450,41	R 1 427,95	R 1 424,39	R 1 420,82	R 1 417,25	R 195 015,76	R 207 994,90
1007554	MOCUMI T2086/1997	R 1 512,66	R 1 507,71	R 1 502,76	R 1 498,03	R 1 469,04	R 1 464,36	R 1 459,63	R 1 454,91	R 193 920,37	R 207 307,08
1007749	M RATIKOANE	R 1 513,77	R 1 509,70	R 1 505,60	R 1 501,71	R 1 477,34	R 1 473,51	R 1 469,61	R 1 465,71	R 193 150,73	R 206 585,54
1011661	DL SEETELO	R 1 056,37	R 1 055,84	R 1 055,30	R 1 054,79	R 1 051,58	R 1 051,08	R 1 050,57	R 1 050,06	R 195 476,22	R 204 958,72
1200228	MA PHETLHU	R -	R -	R -	R -	R -	R -	R -	R -	R 204 539,40	R 204 539,40
1002915	EC FOURIE	R 1 942,14	R 7 817,71	R 3 769,22	R 4 240,79	R 5 249,26	R 3 030,76	R 2 062,18	R -	R 173 184,38	R 203 420,27
1015944	CHS VENTER	R 1 803,88	R 1 799,54	R 1 795,18	R 1 791,17	R 1 751,53	R 1 747,53	R 1 743,51	R 4 351,37	R 181 872,08	R 203 350,20
1002419	M LERATONG CASH & CARI	R 1 667,81	R 1 674,41	R 1 667,54	R 1 667,48	R 1 638,81	R 1 632,27	R 1 631,79	R 1 631,98	R 185 881,60	R 200 761,97
1200279	JJ TERBLANCHE	R -	R -	R -	R -	R -	R -	R -	R -	R 199 976,85	R 199 976,85
1008024	PK MOTSEOKAE	R 1 389,68	R 1 385,66	R 1 381,65	R 1 377,80	R 1 353,77	R 1 349,96	R 1 346,11	R 1 342,28	R 186 852,78	R 199 173,40
1006811	LM DLAMINI	R 1 521,74	R 1 517,32	R 1 512,88	R 1 508,65	R 1 482,48	R 1 478,26	R 1 474,03	R 1 469,81	R 183 389,21	R 196 880,55
1005778	JP VAN STADEN	R 2 105,62	R 2 096,05	R 2 086,48	R 2 077,34	R 2 023,62	R 2 014,51	R 2 005,39	R 1 996,25	R 178 208,86	R 196 729,32
1200340	RM OLIPHANT (PROK)	R -	R -	R -	R -	R -	R -	R -	R -	R 196 440,30	R 196 440,30
1016608	AJP WILLERS	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 1 175,79	R 183 252,50	R 193 834,61
1002734	WF BERGH	R 893,61	R 893,61	R 893,61	R 893,61	R 893,61	R 893,61	R 893,61	R 893,61	R 183 069,43	R 191 111,92
1003225	S SMITH	R 785,27	R 785,27	R 785,27	R 785,27	R 785,27	R 785,27	R 785,27	R 785,27	R 183 633,69	R 190 701,12
1006426	MM CINDI	R 1 235,31	R 1 231,58	R 1 227,84	R 1 224,27	R 1 201,81	R 1 198,25	R 1 194,68	R 1 191,12	R 177 333,86	R 188 277,77
1200349	IJ WYLBACH	R -	R -	R -	R -	R -	R -	R -	R -	R 187 859,57	R 187 859,57
1011983	LJ JANSE VAN VUUREN	R 3 678,36	R 3 653,82	R 3 629,29	R 3 605,88	R 3 476,19	R 3 452,82	R 3 429,42	R 3 406,01	R 155 530,06	R 187 564,74
1006152	GS NIEUWOUDT	R 1 391,32	R 1 386,01	R 1 380,69	R 1 375,74	R 1 499,03	R 1 494,11	R 1 489,16	R 1 484,22	R 174 613,35	R 187 510,28
1008027	J NDUKILE	R 1 382,70	R 1 378,56	R 1 374,41	R 1 370,46	R 1 345,87	R 1 341,89	R 1 337,93	R 1 333,98	R 174 715,88	R 186 968,52
1006736	HO KGADIETE	R 1 341,18	R 1 337,05	R 1 332,89	R 1 328,95	R 1 304,35	R 1 300,37	R 1 296,42	R 1 292,46	R 173 681,58	R 185 560,58
1008306	M M MOEKETSI	R 1 422,87	R 1 418,80	R 1 414,71	R 1 410,81	R 1 386,44	R 1 382,61	R 1 378,71	R 1 374,82	R 172 701,88	R 185 318,61
1007434	SE MOTSHABI	R 1 273,41	R 1 269,33	R 1 265,24	R 1 261,34	R 1 236,98	R 1 233,14	R 1 229,25	R 1 225,35	R 173 990,96	R 185 262,49
5002357	SF MOHAMED	R -	R -	R -	R -	R -	R -	R -	R -	R 185 156,05	R 185 156,05
1003689	J KUBOEKAE	R 1 596,93	R 1 596,87	R 1 592,18	R 1 592,34	R 1 566,16	R 1 561,67	R 1 557,05	R 1 573,76	R 169 417,98	R 183 656,56
1006443	MG NNELANG	R 1 417,59	R 1 413,51	R 1 409,42	R 1 405,52	R 1 381,16	R 1 377,32	R 1 373,44	R 1 369,53	R 170 700,75	R 183 269,93
1011999	RW ZIEGLER FAMILY TRUST	R 3 956,12	R 3 928,69	R 3 901,27	R 3 875,11	R 3 730,24	R 3 704,04	R 3 677,88	R 3 651,72	R 148 773,07	R 183 181,68
1007443	M IKANENG	R 1 348,18	R 1 343,59	R 1 338,98	R 1 334,59	R 1 307,52	R 1 303,09	R 1 298,70	R 1 294,31	R 171 224,17	R 183 145,93
1003334	TB BODIGELO	R 2 722,68	R 2 286,64	R 1 916,39	R 2 015,54	R 2 333,13	R 3 342,71	R 2 105,04	R 1 793,50	R 161 295,40	R 181 473,94
1008972	MM BOPAPIE	R 1 307,18	R 1 303,09	R 1 299,01	R 1 295,12	R 1 270,75	R 1 266,90	R 1 263,01	R 1 259,11	R 169 701,57	R 181 277,01
1007751	ME MOSIENYANE	R 1 403,18	R 1 399,10	R 1 395,01	R 1 391,11	R 1 366,74	R 1 362,91	R 1 359,01	R 1 355,12	R 167 391,04	R 179 830,49
1012307	PROVINCIAL GOVERNMENT	R 3 109,20	R 3 089,28	R 3 069,37	R 3 050,37	R 2 945,12	R 2 926,12	R 2 907,12	R 2 888,12	R 152 442,89	R 179 556,71

6.3 Top 100 Organs of the State

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS BAL	CONSOLIDATE D BALANCE
1014691	NATIONAL GOVERNMENT OF RSA	R 92 389,56	R 91 764,89	R 91 140,22	R 90 544,71	R 87 204,21	R 86 608,70	R 86 013,20	R 85 417,69	R 3 448 774,38	R 4 252 871,79
1014741	LAERSKOOL HARTSVALLEI	R 23 610,66	R 23 451,03	R 23 291,39	R 23 139,20	R 22 285,52	R 22 133,33	R 21 981,15	R 21 828,97	R 881 353,48	R 1 086 845,03
1004764	NATIONAL GOVERNMENT OF RSA	R 46 361,40	R 45 898,68	R 45 435,96	R 44 994,85	R 42 520,37	R 42 079,29	R 41 638,18	R 41 516,67	R 11 435,84	R 408 705,36
1012475	DEPARTMENT OF EDUCATION	R 1 664,35	R 1 664,35	R 1 664,35	R 1 664,35	R 1 664,35	R 1 664,35	R 1 664,35	R 1 664,35	R 285 156,99	R 300 136,14
1006861	PUBLIC WORK ROADS	R 1 505,02	R 1 505,02	R 1 505,02	R 1 505,02	R 1 505,02	R 1 505,02	R 1 505,02	R 1 505,02	R 236 222,59	R 249 767,77
1012112	NATIONAL GOVERNMENT OF RSA	R 4 775,44	R 4 743,69	R 4 711,94	R 4 681,65	R 4 513,90	R 4 483,57	R 4 453,28	R 4 422,99	R 206 200,29	R 247 793,94
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	R 1 264,81	R 1 264,81	R 1 264,81	R 1 264,81	R 1 264,81	R 1 264,81	R 1 264,81	R 1 264,81	R 234 176,66	R 245 559,95
1004763	WARRENTON COMBINED SCHOOL	R 14 708,41	R 16 360,59	R 20 110,53	R 14 703,12	R 16 179,40	R 14 136,92	R 13 136,81	R 12 681,62	R 86 884,67	R 225 700,61
1000841	PROVINCIAL GOVERNMENT OF THE NC	R 29 452,45	R 29 151,68	R 28 850,91	R 28 564,19	R 26 985,87	R 24 158,92	R -	R -	R -	R 196 917,23
1006529	TLHATLOGANG PRIM SCHOOL/	R 5 075,32	R 5 040,41	R 5 005,50	R 4 972,22	R 4 762,31	R 4 729,03	R 4 695,75	R 4 662,48	R 141 586,56	R 185 639,81
1000836	PROVINCIAL GOVERNMENT OF THE NC	R 41 987,17	R 41 547,59	R 41 372,50	R 16 478,65	R -	R -	R -	R -	R -	R 183 812,66
1000839	HOERSKOOL	R 8 306,90	R 8 241,49	R 8 176,06	R 8 114,03	R 7 685,88	R 7 623,84	R 7 561,79	R 7 499,75	R 101 052,40	R 172 634,47
1008271	ROLIHLAHLA PRIMARY SCHOOL	R 4 192,15	R 4 163,21	R 4 134,27	R 4 138,31	R 3 964,29	R 3 936,70	R 3 943,33	R 3 915,75	R 112 248,79	R 148 857,89
1012802	DEPT WELSYN	R 31 678,79	R 26 947,89	R 14 819,64	R -	R -	R -	R -	R -	R -	R 108 839,28
1012418	SJIBBOLET TRUST	R 1 662,04	R 1 651,65	R 1 641,26	R 1 631,34	R 1 576,43	R 1 566,52	R 1 556,60	R 1 546,69	R 83 019,31	R 97 524,27
1012801	PUBLIC WORKS	R 1 225,03	R 1 218,69	R 1 212,32	R 1 208,42	R 1 156,76	R 1 150,84	R 1 144,90	R 1 138,98	R 76 833,89	R 87 521,21
1006532	DEPT VAN ONDERWYS	R 510,39	R 510,39	R 510,39	R 510,39	R 510,39	R 510,39	R 510,39	R 510,39	R 80 112,89	R 84 706,40
1006107	WARRENTON HOSPITAAL	R 39 198,30	R -	R -	R -	R -	R -	R -	R -	R -	R 71 529,04
1012301	DEPARTMENT OF LAND AFFAIRS	R 1 105,51	R 1 098,58	R 1 091,66	R 1 085,05	R 1 048,44	R 1 041,83	R 1 035,22	R 1 028,61	R 56 591,04	R 66 238,38
1011962	DEPARTMENT OF LAND AFFAIRS	R 1 096,13	R 1 089,21	R 1 082,28	R 1 075,67	R 1 039,06	R 1 032,45	R 1 025,84	R 1 019,23	R 54 282,36	R 63 845,29
1000835	LAERSKOOL WARRENTON	R 10 034,42	R 12 743,34	R 24 721,12	R -	R -	R -	R -	R -	R -	R 60 638,80
1000842	PROVINCIAL GOVERNMENT OF THE NC	R 9 970,11	R 9 866,00	R 9 798,75	R 6 328,95	R -	R -	R -	R -	R -	R 46 038,03
1011959	DEPARTMENT OF LAND AFFAIRS	R 713,81	R 709,48	R 705,15	R 701,02	R 678,14	R 674,01	R 669,88	R 665,75	R 39 174,60	R 45 409,98
1015123	STREEKSVERTEENWOORDIGER	R 15 055,95	R 12 888,49	R 289,09	R -	R -	R -	R -	R -	R -	R 39 158,42
1012215	ANMAR TRUST	R 701,46	R 696,84	R 692,23	R 687,82	R 663,38	R 659,01	R 654,60	R 650,20	R 31 287,88	R 37 399,50
1012270	JH NELSON	R 786,91	R 781,42	R 775,94	R 770,71	R 741,68	R 736,49	R 731,26	R 726,03	R 28 514,05	R 35 356,88
1000840	HOERSKOOL SPORTVELDE	R 1 284,18	R 1 288,98	R 1 580,24	R 1 268,99	R 1 086,13	R 1 152,20	R 1 123,22	R 1 128,18	R 20 154,85	R 31 371,28
1012145	REPUBLIEK VAN SUID-AFRIKA	R 148,07	R 148,07	R 148,07	R 148,07	R 148,07	R 148,07	R 148,07	R 148,07	R 27 030,89	R 28 363,52
1003999	PROVINCIAL GOVERNMENT OF THE NC	R 624,87	R 619,78	R 614,69	R 609,84	R 582,66	R 577,77	R 572,92	R 568,06	R 13 328,47	R 18 729,02
1001642	NATIONAL GOVERNMENT OF RSA	R 5 714,82	R 2 821,94	R 1 040,70	R 842,68	R 603,10	R 477,06	R 771,28	R 0,58	R -	R 18 175,63
1003408	NATIONAL GOVERNMENT OF RSA	R 1 278,69	R 1 267,38	R 1 256,06	R 1 245,28	R 1 187,88	R 1 183,95	R 1 173,17	R 1 168,29	R 6 218,11	R 17 232,96
1002455	STREEKSVERTEENWOORDIGER	R 4 204,36	R 5 135,23	R 2 469,10	R -	R -	R -	R -	R -	R -	R 14 722,72
1012159	LAERSKOOL HARTSVALLEI	R 3 735,96	R 3 701,75	R 3 219,98	R -	R -	R -	R -	R -	R -	R 14 432,98
1003412	NATIONAL GOVERNMENT OF RSA	R 1 450,16	R 1 436,53	R 1 422,91	R 1 409,92	R 1 342,61	R 665,15	R 474,57	R 469,55	R 954,68	R 11 042,44
1011964	DEPARTMENT OF LAND AFFAIRS	R 163,42	R 162,41	R 161,40	R 160,44	R 155,08	R 154,14	R 153,17	R 152,21	R 8 527,98	R 9 954,68
1012251	REPUBLIEK VAN SUID-AFRIKA	R 57,17	R 57,17	R 57,17	R 57,17	R 57,17	R 57,17	R 57,17	R 57,17	R 9 197,18	R 9 711,71
1006531	WARRENTON PUBLIEKE SKOOL	R 4 027,13	R -	R -	R -	R -	R -	R -	R -	R -	R 8 054,26
1002005	STREEKSVERTEENWOORDIGER	R 3 135,60	R 2 601,81	R 448,09	R -	R -	R -	R -	R -	R -	R 7 388,43
1004790	NATIONAL GOVERNMENT OF RSA	R 399,15	R 395,68	R 392,21	R 388,90	R 370,28	R 367,03	R 363,73	R 360,42	R 3 733,46	R 7 157,20

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS BAL	CONSOLIDATE D BALANCE
1006325	DIE STREEKVERTEENWOORDIGE	R -	R -	R -	R -	R -	R -	R -	R -	R 5 837,58	R 5 837,58
1001677	PROVINCIAL GOVERNMENT OF THE NC	R 2 494,59	R -	R -	R -	R -	R -	R -	R -	R -	R 5 325,34
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	R 1 829,10	R -	R -	R -	R -	R -	R -	R -	R -	R 5 172,74
1006860	MOGOMOTSI SEK SCHOOL	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 4 809,13
1001849	PROVINCIAL GOVERNMENT OF THE NC	R 47,13	R 46,76	R 46,39	R 46,04	R 44,05	R 43,70	R 43,35	R 43,00	R 1 595,92	R 2 003,84
1006530	PUBLIC WORK ROADS	R 4,57	R 4,57	R 4,57	R 4,57	R 4,57	R 4,57	R 4,57	R 4,57	R 1 909,67	R 1 950,80
1002006	STREEKSVERTEENWOORDIGER	R 576,95	R 569,63	R 2,06	R -	R -	R -	R -	R -	R -	R 1 725,61
1015124	STREEKSVERTEENWOORDIGER	R 571,69	R 184,31	R -	R -	R -	R -	R -	R -	R -	R 1 329,39
1009342	DEPT GESONDHEID PHOLONG KLINIEK	R 412,20	R 408,45	R 0,01	R -	R -	R -	R -	R -	R -	R 1 236,60
1012355	REPUBLIEK VAN SUID-AFRIKA	R 5,68	R 5,68	R 5,68	R 5,68	R 5,68	R 5,68	R 5,68	R 5,68	R 918,93	R 970,05
1015125	STREEKSVERTEENWOORDIGER	R 208,18	R -	R -	R -	R -	R -	R -	R -	R -	R 779,87
1015122	DIE STREEKSVERTEENWOORDIGER	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 591,34
1012113	NATIONAL GOVERNMENT OF RSA	R 3,02	R 3,02	R 3,02	R 3,01	R 3,02	R 3,00	R 3,00	R 3,00	R 502,31	R 529,42
1012332	REPUBLIEK VAN SUID-AFRIKA	R 0,95	R 0,95	R 0,95	R 0,95	R 0,95	R 0,95	R 0,95	R 0,95	R 159,46	R 168,01
1012364	REPUBLIEK VAN SUID-AFRIKA	R 0,46	R 0,46	R 0,46	R 0,46	R 0,46	R 0,46	R 0,46	R 0,46	R 94,63	R 98,77
1012365	REPUBLIEK VAN SUID-AFRIKA	R 0,46	R 0,46	R 0,46	R 0,46	R 0,46	R 0,46	R 0,46	R 0,46	R 94,63	R 98,77
5002090	WARRENTON HOSPITAAL	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -
1012121	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 6,07
1001848	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 16,01
1003427	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 59,82
1003428	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 634,08
1012156	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 2 023,94
1001720	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 6 003,43
1002004	NATIONAL GOVERNMENT OF RSA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 9 101,94
1000838	BUSLOOTS & SNOEPKAMERS	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 12 484,13
1012417	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 24 851,21
1012351	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 40 727,45
1015121	PUBLIC WORKS	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 57 359,44
1012356	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 60 347,91
1012340	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 94 207,95
1012341	REPUBLIEK VAN SUID-AFRIKA	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 116 393,91
1012374	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 167 589,07
1012375	PROVINCIAL GOVERNMENT OF THE NC	R -	R -	R -	R -	R -	R -	R -	R -	R -	-R 235 511,48

7.Creditors' Analysis

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

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	7 337	8 397	8 571	9 321	7 908	43 199	40 646	–	125 379	
Bulk Water	0200	3 056	3 827	2 790	2 447	2 068	12 406	14 231	92 398	133 223	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	841	–	–	–	841	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	–	1 179	1 708	1 430	1 160	1 360	1 068	2 481	10 387	
Auditor General	0800	990	800	730	891	706	761	41	323	5 241	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions		–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	11 382	14 202	13 800	14 090	12 683	57 726	55 986	95 201	275 071	–

As at 30th November 2024, creditors ageing analysis had a balance of R275.1 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 as a result of cash constraints.

Top 10 Creditors

CREDITORS	BALANCE
VAALHARTS WATER	-R 133 222 641,42
BULK ELECTRICITY	-R 125 379 357,90
BUSINESS CONNEXION	-R 3 612 749,39
PENSION FUND	-R 841 123,00
AUDITOR GENERAL	-R 5 241 196,28
COMPENSATION COMM	-R 1 659 067,31
DIRECT PRECISION MANAGEMENT287120	-R 659 343,38
KUNENE MAKOPO RISK SOLUTION	-R 850 167,73
SMEC	-R 578 395,28
MOTLA	-R 607 231,67
TOTAL	-R 272 651 273,36

8. Investment portfolio analysis

Below is a table that details the investments as at 30th November 2024.

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<u>Municipality</u>														-
Municipality sub-total										-	-	-	-	-
<u>Entities</u>														-
														-
														-
														-
														-
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 - M05 November

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										
Operating expenditure of Transfers and Grants										
National Government:		39 403	69 243	69 243	3 599	29 155	14 939	14 216	95,2%	35 624
Equitable Share		34 989	65 001	65 001	3 330	27 084	13 171	13 913	105,6%	31 382
Expanded Public Works Programme Integrated Grant		1 730	1 242	1 242	91	470	518	(47)	-9,1%	1 242
Local Government Financial Management Grant		2 684	3 000	3 000	178	1 600	1 250	350	28,0%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		890	2 500	2 500	-	229	1 042	(813)	-78,0%	2 500
FBDM (Operational)		890	2 500	2 500	-	229	1 042	(813)	-78,0%	2 500
Other grant providers:		1 253	1 228	1 228	159	514	511	2	0,4%	1 228
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		1 253	-	-	159	514	-	514	-	-
Northern Cape Arts and Cultural		-	1 228	1 228	-	-	511	(511)	-100,0%	1 228
Total operating expenditure of Transfers and Grants:		41 545	72 971	72 971	3 758	29 897	16 492	13 406	81,3%	39 352
Capital expenditure of Transfers and Grants										
National Government:		36 794	42 258	42 258	-	23 587	17 608	5 979	34,0%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		827	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		18 900	22 258	22 258	-	15 439	9 274	6 165	66,5%	22 258
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		17 067	20 000	20 000	-	8 147	8 333	(186)	-2,2%	20 000
Total capital expenditure of Transfers and Grants		51 549	42 258	42 258	-	23 587	17 608	5 979	34,0%	42 258
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		93 094	115 229	115 229	3 758	53 484	34 099	19 385	56,8%	81 610

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

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

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Operational						
Equitable Share	65 001 000,00	27 084 000,00	27 084 000,00	27 084 000,00	37 917 000,00	42%
Expanded Public Works Programme Integrated Grant	1 242 000,00	311 000,00	470 457,62	470 457,62	771 542,38	38%
Local Government Financial Management Grant	3 000 000,00	3 000 000,00	1 600 086,15	1 600 086,15	1 399 913,85	53%
FBDM (Operational)	2 500 000,00	542 492,94	217 973,40	217 973,40	2 282 026,60	9%
Education Training and Development Practices SETA	-	16 979,39	-	-	-	-100%
Northern Cape Arts and Cultural	1 199 000,00	599 500,00	513 616,10	513 616,10	685 383,90	43%
Sub-Total	72 942 000,00	31 553 972,33	29 886 133,27	29 886 133,27	43 055 866,73	41%
Capital						
Municipal Infrastructure Grant	22 258 000,00	10 000 000,00	15 439 459,84	20 492 609,82	1 765 390,18	92%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	8 147 493,36	10 063 798,04	9 936 201,96	50%
Sub-Total	42 258 000,00	26 000 000,00	23 586 953,20	30 556 407,86	11 701 592,14	72%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	115 200 000,00	57 553 972,33	53 473 086,47	60 442 541,13	54 757 458,87	52%

It can then be noted that a total of R57.5 million was received to date for both operational and capital grants, from the total R 60.4 million (VAT Inc) is committed or spent to date which translates into 52% spent on grants and subsidies on both Conditional and Unconditional Grants. The municipality received an allocation for RBIG after the budget approval for 2024/25, the allocation amounts to R30 million. It should be noted the year to date expenditure for MIG includes expenditure of R7.2 million which is related to RBIG. This will be rectified during the adjustment budget process.

The following conditional grants managed to spend above 41.66% as at the end of November:

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

Municipality needs to improve on spending on the following Grants

- I. Expended Public Works Programme
- II. FBDM (Operational)

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

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

This shows that the municipality is in a better position to spent or commit 100% of the allocation before the end of the current financial year.

10. Councillor and board member allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

K0000 - Municipality - Supporting Table 000 - Monthly Budget Statement - Councillor and Staff Benefits - 11th November										
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	3 843	291	1 453	1 601	(149)	-9%	3 843
Pension and UIF Contributions		477	555	555	35	177	231	(54)	-23%	555
Medical Aid Contributions		83	128	128	6	30	53	(24)	-45%	128
Motor Vehicle Allowance		585	551	551	46	228	230	(2)	-1%	
Cellphone Allowance		538	509	509	39	194	212	(18)	-8%	509
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		551
Sub Total - Councillors		4	5 257	5 587	5 587	416	2 082	2 328	(246)	-11%
% increase			6,3%	6,3%						6,3%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	1 274	2 956	2 956	174	668	1 232	(563)	-46%	2 956
Pension and UIF Contributions		119	333	333	11	54	139	(84)	-61%	333
Medical Aid Contributions		50	126	126	4	22	52	(31)	-59%	126
Overtime								-		
Performance Bonus		59	245	245	59	59	102	(43)	-42%	245
Motor Vehicle Allowance		666	1 590	1 590	-	-	662	(662)	-100%	1 590
Cellphone Allowance		9	27	27	-	-	11	(11)	-100%	27
Housing Allowances		-	164	164	-	-	68	(68)	-100%	164
Other benefits and allowances	2	0	1	1	0	0	0	(0)	-75%	1
Payments in lieu of leave								-		
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations								-		
Entertainment								-		
Scarcity		99	195	195	-	-	81	(81)	-100%	195
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	4	2 276	5 635	5 635	249	804	2 348	(1 544)	-66%	5 635
% increase			147,6%	147,6%						147,6%
Other Municipal Staff										
Basic Salaries and Wages		31 280	35 480	35 480	2 690	13 499	14 783	(1 285)	-9%	35 480
Pension and UIF Contributions		6 349	6 787	6 787	542	2 637	2 828	(191)	-7%	6 787
Medical Aid Contributions		2 269	2 627	2 627	208	1 002	1 094	(92)	-8%	2 627
Overtime		707	321	321	225	428	134	295	220%	321
Performance Bonus		2 861	2 846	2 846	2 731	2 761	1 186	1 575	133%	2 846
Motor Vehicle Allowance		25	56	56	-	-	23	(23)	-100%	56
Cellphone Allowance		56	109	109	13	59	45	14	30%	109
Housing Allowances		70	83	83	7	30	35	(4)	-12%	83
Other benefits and allowances	2	377	208	208	31	149	87	62	72%	208
Payments in lieu of leave								-		
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment								-		
Scarcity								-		
Acting and post related allowance		254	100	100	9	59	42	18	42%	100
In kind benefits		657	100	100	-	-	42	(42)	-100%	100
Sub Total - Other Municipal Staff	4	44 904	48 716	48 716	6 454	20 623	20 298	325	2%	48 716
% increase			8,5%	8,5%						8,5%
Total Parent Municipality		52 437	59 939	59 939	7 119	23 509	24 974	(1 466)	-6%	59 939
TOTAL SALARY, ALLOWANCES & BENEFITS		52 437	59 939	59 939	7 119	23 509	24 974	(1 466)	-6%	59 939
% increase	4		14,3%	14,3%						14,3%
TOTAL MANAGERS AND STAFF		47 180	54 352	54 352	6 703	21 427	22 647	(1 219)	-5%	54 352

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 R7.1 million from a total original budget of R59.9 million. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to R 23.5 million which is 6% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 24.9 million

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

11. Material Variances to the Service Delivery and Budget Implementation

NC093 Magareng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		451	358	261	378	284	645	645	645	645	645	645	2 140	7 742	8 801	9 206
Service charges - Electricity revenue		1 332	1 516	1 510	1 197	1 840	823	823	823	823	823	823	(2 457)	9 878	10 332	10 808
Service charges - Water revenue		158	248	111	152	167	162	162	162	162	162	162	134	1 942	2 031	2 124
Service charges - Waste Water Management		49	44	24	25	60	502	502	502	502	502	502	2 810	6 022	6 299	6 589
Service charges - Waste Management		98	94	69	98	102	311	311	311	311	311	311	1 405	3 734	4 244	4 440
Rental of facilities and equipment		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-
Interest earned - external investments		-	22	-	-	-	-	-	-	-	-	-	(22)	-	-	-
Interest earned - outstanding debtors		-	30	34	-	78	-	-	-	-	-	-	(142)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		27 375	3 311	600	252	17	6 079	6 079	6 079	6 079	6 079	6 079	4 917	72 942	71 504	71 453
Other revenue		653	3 798	1 093	1 470	1 629	19 912	19 912	19 912	19 912	19 912	19 912	110 826	238 939	421 373	470 367
Cash Receipts by Source		30 115	9 422	3 702	3 572	4 177	28 433	28 433	28 433	28 433	28 433	28 433	119 612	341 199	524 586	574 986
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15 000	-	5 000	6 000	-	3 522	3 522	3 522	3 522	3 522	3 522	(4 871)	42 258	23 628	34 238
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		1	1	(3)	9	13	0	0	0	0	0	0	(20)	5	6	6
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		45 116	9 424	8 699	9 581	4 190	31 955	31 955	31 955	31 955	31 955	31 955	114 721	383 462	548 219	609 230
Cash Payments by Type																
Employee related costs		3 330	3 657	4 053	3 685	6 703	4 529	4 529	4 529	4 529	4 529	4 529	5 749	54 352	56 209	58 765
Remuneration of councillors		416	416	416	416	416	466	466	466	466	466	466	712	5 587	5 844	6 113
Interest		-	-	-	-	-	157	157	157	157	157	157	944	1 887	1 980	2 077
Bulk purchases - Electricity		-	-	1 881	-	-	2 083	2 083	2 083	2 083	2 083	2 083	10 619	25 000	26 150	27 353
Acquisitions - water & other inventory		772	434	401	518	795	283	283	283	283	283	283	(1 219)	3 400	3 602	3 814
Contracted services		614	723	894	1 173	293	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(20 951)	(34 508)	(15 540)	(25 796)
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		850	1 378	2 763	1 154	1 568	1 004	1 004	1 004	1 004	1 004	1 004	(1 691)	12 044	12 083	12 636
Cash Payments by Type		5 981	6 609	10 407	6 946	9 775	5 647	5 647	5 647	5 647	5 647	5 647	(5 838)	67 762	90 329	84 962
Other Cash Flows/Payments by Type																
Capital assets		7 747	-	10 713	5 128	-	3 522	3 522	3 522	3 522	3 522	3 522	(2 458)	42 258	23 628	34 238
Repayment of borrowing		-	-	-	-	-	(27)	(27)	(27)	(27)	(27)	(27)	(160)	(319)	(334)	(349)
Other Cash Flows/Payments		-	-	-	-	-	108	108	108	108	108	108	647	1 294	1 354	1 416
Total Cash Payments by Type		13 728	6 609	21 120	12 074	9 775	9 250	9 250	9 250	9 250	9 250	9 250	(7 809)	110 995	114 977	120 267
NET INCREASE/(DECREASE) IN CASH HELD		31 389	2 814	(12 421)	(2 492)	(5 585)	22 706	22 706	22 706	22 706	22 706	22 706	122 530	272 467	433 242	488 964
Cash/cash equivalents at the month/year beginning:		1 107	32 495	35 309	22 888	20 396	14 811	37 516	60 222	82 928	105 633	128 339	151 044	1 107	273 574	706 817
Cash/cash equivalents at the month/year end:		32 495	35 309	22 888	20 396	14 811	37 516	60 222	82 928	105 633	128 339	151 044	273 574	706 817	1 195 780	

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly cash receipts reflect an amount of R4.2 million and cash payment for the month amounts to R 9.8 million and this resulted in net decrease in cash held amounting to R 5.6 million. With cash and cash equivalent of R20.4 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R14.8 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 R 20 million.

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		17 067	20 000	20 000	-	8 147	8 333	186	2,2%	20 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17 067	20 000	20 000	-	8 147	8 333	186	2,2%	20 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17 067	20 000	20 000	-	8 147	8 333	186	2,2%	20 000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	17 067	20 000	20 000	-	8 147	8 333	186	2,2%	20 000

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05

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	22 258	-	15 439	9 274	(6 165)	-66,5%	22 258
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads								-	-	
Road Structures								-	-	
Road Furniture								-	-	
Capital Spares								-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection								-	-	
Storm water Conveyance								-	-	
Attenuation								-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants								-	-	
HV Substations								-	-	
HV Switching Station								-	-	
HV Transmission Conductors								-	-	
MV Substations								-	-	
MV Switching Stations								-	-	
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks								-	-	
Capital Spares								-	-	
Water Supply Infrastructure		34 482	22 258	22 258	-	15 439	9 274	(6 165)	-66,5%	22 258
Dams and Weirs								-	-	
Boreholes		14 755	-	-	-	-	-	-	-	-
Reservoirs								-	-	
Pump Stations								-	-	
Water Treatment Works								-	-	
Bulk Mains		19 727	22 258	22 258	-	15 439	9 274	(6 165)	-66,5%	22 258
Distribution								-	-	
Distribution Points								-	-	
PRV Stations								-	-	
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station								-	-	
Reticulation								-	-	
Waste Water Treatment Works								-	-	
Outfall Sewers								-	-	
Toilet Facilities								-	-	
Capital Spares								-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites								-	-	
Waste Transfer Stations								-	-	
Waste Processing Facilities								-	-	
Waste Drop-off Points								-	-	
Waste Separation Facilities								-	-	
Electricity Generation Facilities								-	-	
Capital Spares								-	-	
Total Capital Expenditure on upgrading of existing assets	1	34 482	22 258	22 258	-	15 439	9 274	(6 165)	-66,5%	22 258

13. Conclusion

The municipality's MFMA S71 statement content -

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

The mitigating factors:

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

The risks associated:

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

14. Annexure A: C-schedules

Please note that C Schedules have been attached.

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

15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2 - Monthly



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

Northern Cape Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Nov'24

National Financial Year

2024/25

Demarcation Code of Municipality being assessed

NC093

District

Frances Baard

Demarcation Description

Magareng

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6.3.1	6.3.2	6.3.3	6.3.4	6.4	6.4.1	6.4.2	6.4.3	6.4.4	6.5	6.6	6.6.1	6.6.2	6.6.3	6.6.4	6.7	6.7.1	6.7.2	6.7.3	6.7.4
1																				
2																				
3																				
4																				
5																				
6																				
7																				
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16																				
17																				
18																				
19																				
20																				
21																				

Notes/Comments

6.7.2.3	the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Not yet the end of a quarter
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
6.7.4	Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MYREF with a smart pre-paid meter?	No
6.7.5	Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
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
6.8.1	If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?	Yes
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. 99, 98, 107 and 108) to the upload portal on https://governmentsupplychain.treasury.gov.za ?	Yes
6.9.1	MFMA section 71 reporting - Has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSQA data entry?	Yes
6.9.3	Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No
6.9.4	If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury Municipal Financial Recovery Service (MFRS) timously via the GoMund Upload Portal https://governmentsupplychain.treasury.gov.za ?	No
6.10.1	Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.1	Has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMund Upload Portal https://governmentsupplychain.treasury.gov.za ?	Yes
6.10.3	Has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
8.11	Limitation on municipality borrowing powers - Has the municipality borrowed since its initial or any subsequent benefits in terms of this municipal debt support programme?	No
6.12.1	Has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
6.12.2	Has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. Accounting Treatment - Has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury. https://governmentsupplychain.treasury.gov.za - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSQA.	Yes
6.14	NERISA License - Has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No

In progress, New GVR in process being compiled for implementation 01 July 2025

Refer to municipal Annual Financial Statement, the municipality reserved R 5.7 million as per Eskom (Interest write off)

PT: HOD/ NT / MM Name:

TUMELO THAGE

Signature of HOD/ NT/ MM:

Date:

13 DEC 2024

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

* Note - The Signed Certificate to be submitted to the relevant Provincial Treasury / Municipality - depending on the type of the designated area. The designated area is subject to P.T. input

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:



Note – If the MOA is signed on behalf of the Head of the Principal Treasury (HOD), the writer (location of the HOD must be inserted) see: Annexure 10 to 3 Certificate of Compliance

NOTE: We haven't received the compliance certificate from the province yet

15.4 MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) & Condition 6.7 (Maintain a minimum average quarterly collection of property rates and services charges)

Municipal Debt Relief - Monthly Revenue Collection Reporting (condition 6.7)

Province

Northern Cape

NC093

Average collection rate (MFMA Circular 124 c

NB - Collection rate principle applied (Cas

Collection Rate Assessment												
Total Aggregate Collection			4.October - Reporting for September in October				5.November - Reporting for October in November				Reporting for November in December	
			Billing For September	Collection in October	R - Billing not collected	% Collection	Billing For October	Collection in November	R - Billing not collected	% Collection	Billing For November	Collection in December
1. Collection for whole demarcation	Summary		5 579 681	757 314	4 822 367	14%	5 553 820	1 243 968	4 465 729	22%	-	-
2. Collection <u>excl Eskom supplied areas</u>			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-
3. Collection: Property Rates			1 128 547	367 481	761 066	33%	1 111 042	279 208	831 835	25%	-	-
4. Total average collection: Electricity (Municipal supplied areas)			468 266	117 050	351 216	25%	466 354	622 231	0	133%	-	-
5. Total average collection: Water			371 042	98 490	272 552	27%	374 846	122 445	252 401	33%	-	-
6. Total average collection: Wastewater			756 591	22 127	734 464	3%	756 214	51 874	704 340	7%	-	-
7. Total average collection: Refuse			565 990	86 342	479 648	15%	571 533	88 036	483 496	15%	-	-
8. 7. Total average collection: Interest			2 289 244	65 824	2 223 420	3%	2 273 831	80 174	2 193 657	4%	-	-
Complete This Section			Quarter 2 Performance Per Ward									
Services	Electricity Supplier	Ward Name & Number	4.October				5.November				6.December	
			Billing For September	Collection in October	Rand Value of Billing not collected	% Collection	Billing For October	Collection in November	Rand Value of Billing not collected	% Collection	Billing For November	Collection in December
Property Rates Tax	Eskom Supplied	Ward1 - Windberg	35 667	157	35 510	0%	35 667	-	35 667	0%		
Electricity			-	-	0%	-	-	-	0%			
Water			43 643	450	43 193	1%	43 643	395	43 248	1%		
Refuse			97 535	1 103	96 431	1%	97 535	338	97 196	0%		
Waste Water			164 608	4 468	160 140	3%	164 608	4 014	160 594	2%		
Interest			387 254	201	387 052	0%	390 808	-	390 808	0%		
Property Rates Tax	Pretol Eskom & Mun Supplied	Ward2 - Windberg	71 226	15 254	55 971	21%	71 245	10 578	60 667	15%		
Electricity			93 194	2 253	90 941	2%	91 495	88 174	3 322	96%		
Water			66 574	1 949	64 625	3%	65 792	23 393	42 399	36%		
Refuse			132 640	8 367	124 273	6%	132 640	10 081	122 558	8%		
Waste Water			216 810	1 841	214 969	1%	210 777	21 202	189 575	10%		
Interest			548 211	837	547 374	0%	554 633	50 806	503 827	9%		
Property Rates Tax	Eskom supplied	Ward3 - Windberg	25 452	563	-	0%	25 452	523	-	0%		
Electricity			-	-	-	-	-	-	-	0%		
Water			20 866	291	20 575	1%	20 966	352	20 615	2%		
Refuse			39 655	408	39 247	1%	39 881	575	39 306	1%		
Waste Water			63 346	204	63 142	0%	63 723	473	63 250	1%		
Interest			160 713	85	160 628	0%	162 284	45	162 239	0%		
Property Rates Tax	Mun Supplied	Ward4 - Maramade	163 861	55 025	9 085	67%	163 861	40 345	14 552	40%		
Electricity			27 438	18 353	9 085	67%	24 419	9 868	14 552	40%		
Water			70 796	20 148	50 648	28%	82 301	13 956	68 345	17%		
Refuse			119 907	31 907	88 000	27%	123 527	30 893	92 634	25%		
Waste Water			165 780	12 397	153 383	7%	170 870	11 157	159 713	7%		
Interest			345 865	7 485	338 380	2%	350 111	5 897	344 214	2%		
Property Rates Tax	Mun Supplied	Ward5 - Maramaton	775 965	296 308	251 190	28%	758 441	224 339	0	150%		
Electricity			347 634	96 444	251 190	28%	350 439	524 190	29 021	73%		
Water			116 470	75 209	41 261	65%	109 450	80 430	29 671	56%		
Refuse			65 560	43 637	21 922	67%	67 256	37 585	29 671	56%		
Waste Water			14 005	2 446	11 559	17%	14 193	1 384	12 809	10%		
Interest			450 703	57 101	393 602	13%	415 791	23 377	392 414	6%		
Property Rates Tax	Eskom supplied	Ward6 - Windberg	56 377	174	56 203	0%	56 377	3 424	52 953	6%		
Electricity			-	-	0%	-	-	-	-	0%		
Water			52 693	442	52 252	1%	52 693	3 920	48 773	7%		
Refuse			110 694	919	109 775	1%	110 694	8 563	102 131	8%		
Waste Water			132 043	771	131 272	1%	132 043	13 644	118 399	10%		
Interest			396 498	114	396 384	0%	400 204	49	400 155	0%		

15.5 Monthly –Restriction of Free Basics to Indigent Households

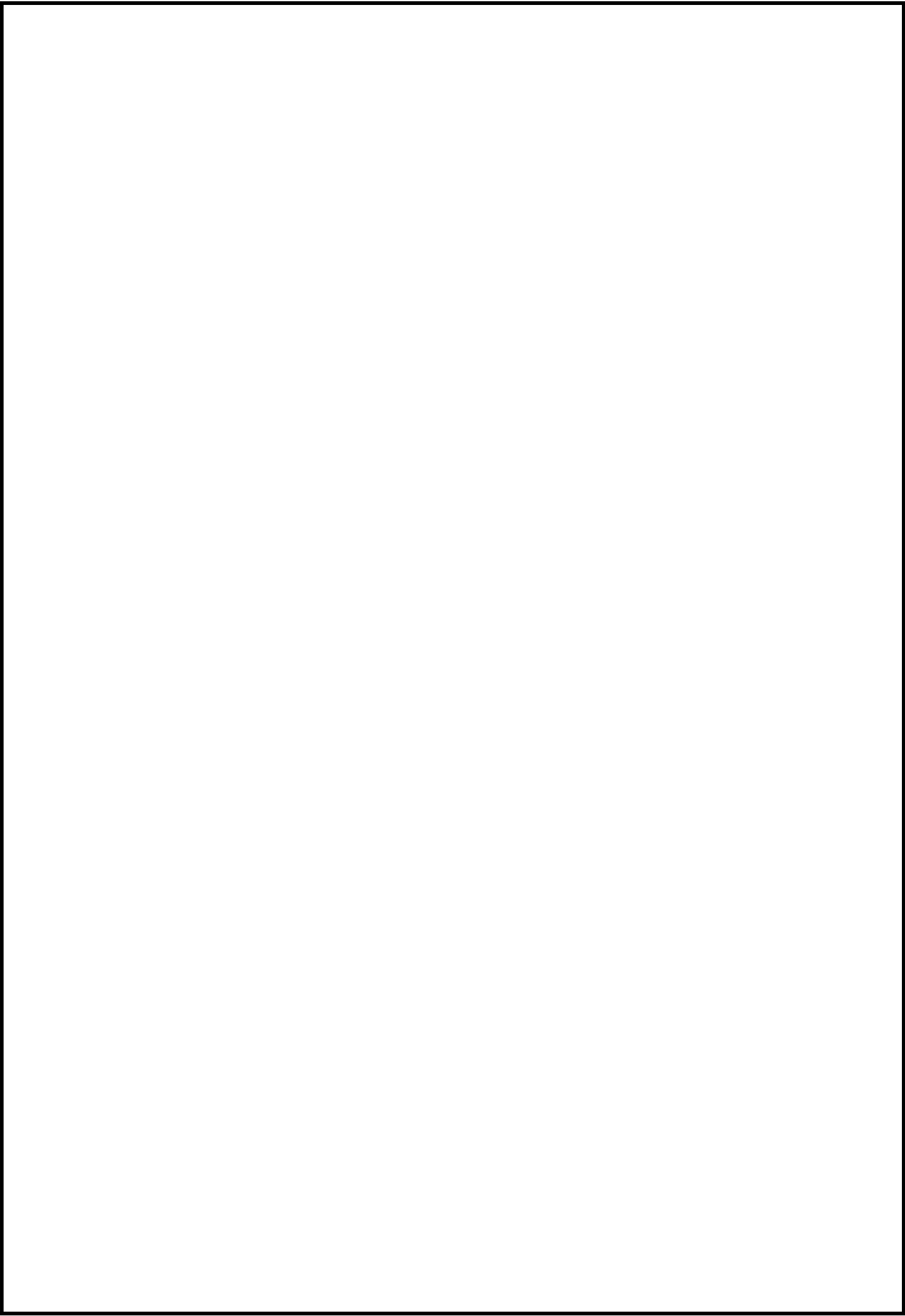


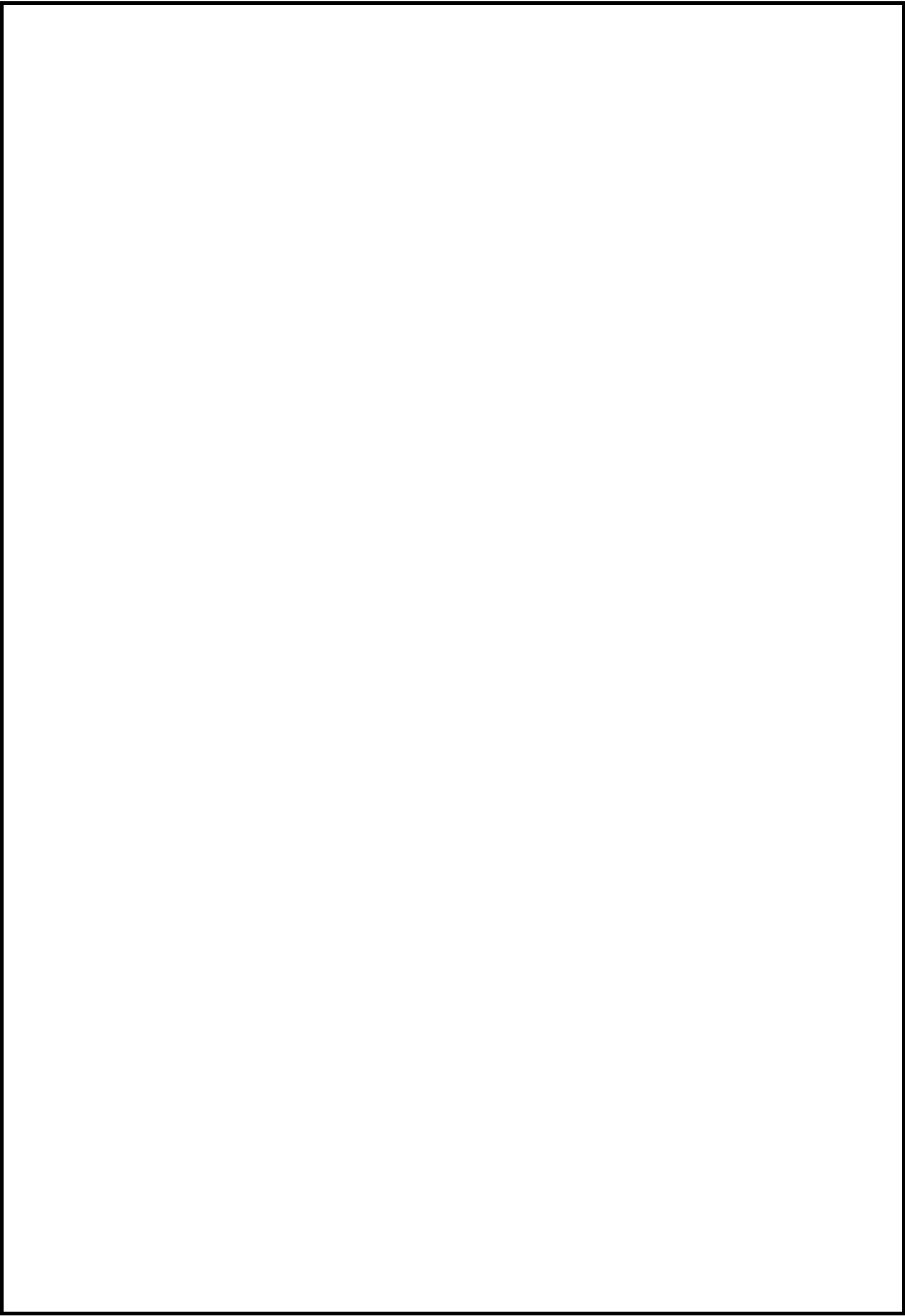
National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

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

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

Description	Ret	As Per Debt Relief Application		Current Year - 2023/24		2024/2025 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
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							
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																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	4		2 561 249			2 901	4 464	4 847	5 948	6 249							
Indigent HH's using public tap (< min service level)	3																
Indigent HH's with other water supply (< min service level)	4																
Indigent HH's with No water supply	5																
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							
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 kilolitre	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							
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							
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																
Total number of registered indigent households	5		4 220 003						491	491							
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							
Electricity/other energy (50kwh per household per month)			4 220 003						491	491							
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							
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)			2 561 249			2 901	4 464	4 847	5 948	6 249							
Water (kilolitre per household per month)																	
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							
Electricity (kwh per household per month)			4 220 003						491	491							
Refuse (average litres per week)			2 036 162			2 828	5 882	6 448	9 276	9 276							
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							
Sanitation (in excess of free sanitation service to indigent households)	16		3 393 599			3 394	5 279	5 279	8 107	8 107							
Electricity/other energy (in excess of 50 kwh per indigent household per month)			4 220 003						491	491							
Refuse (in excess of one removal a week for indigent households)			2 036 162			2 828	5 882	6 448	9 276	9 276							
Municipal Housing - rental rebates																	
Housing - top structure subsidies																	
Other	6																
Total revenue cost of subsidised services provided			12 211 813			9 122	15 626	16 573	22 822	24 123							





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	Magereng					
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	6543	-21	5 19 605 500,00	544 129 500,00	-21 834 000,00
Industrial	15	15	0	2 096 000,00	2 096 000,00	-
Business and Commercial	124	123	1	108 936 010,00	109 416 000,00	-479 989,99
Agricultural	452	451	1	960 743 000,00	1009 831 000,00	-40 088 000,00
Mixed	0	0	0	-	-	-
State Owned for Public Purpose	13	13	0	-	-	-
PSI	78	74	4	103 870 000,00	103 870 000,00	-
PDO	25	25	0	20 719 000,00	20 027 000,00	692 000,00
Multi-Use	3	0	3	49 530 000,00	49 530 000,00	-
Vacant	0	0	0	530 000,00	-	530 000,00
POW	0	0	0	-	-	-
Municipal	301	303	-2	108 121 400,00	106 495 400,00	1 626 000,00
Other	5	5	0	23 620 000,00	23 620 000,00	-
Total	7538	7552	-14	1897 770 910,00	1969 014 900,00	-71 243 990,00
Detailed Reconciliation						
Property Categories	Monthly Entry			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	470 275	472 979	-2 703	1410 826,09	1418 935,89	-8 109,80
Industrial	4 584	4 584	0	13 692,12	13 692,21	-0,09
Business and Commercial	237 208	166 704	70 504	711 624,49	500 111,79	211 512,70
Agricultural	261 002	254 879	6 123	783 005,55	784 636,97	-16 631,42
Mixed	-	-	-	-	-	-
State Owned for Public Purpose	226 177	226 177	0	-	-	-
PSI	3 940	3 808	132	678 530,78	678 530,79	-0,01
PDO	13 456	-	13 456	11 620,19	11 425,41	194,78
Multi-Use	-	-	-	40 366,95	-	40 366,95
Vacant	-	-	-	-	-	-
POW	-	-	-	-	-	-
Municipal	-	1208	-1208	-	3 624,15	-3 624,15
Other	-	-	-	-	-	-
Total	R12 16 622,05	R11 30 319,07	R86 302,98	3 649 866,15	3 390 957,21	258 908,94

Prepared By	K Modise	Date	06-Dec-24
Contact Details	gobelo.modise@gmail.com		
Signature			
Reviewed By		Date	
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

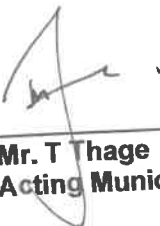
Quality Certificate



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



Handwritten signature of Mr. T Thage in black ink, written over a horizontal line.

Mr. T Thage
Acting Municipal Manager

13 Dec 2024
Date

18. RECOMMENDATIONS

It is recommended that the Mayoral Committee / Mayoral Committee meeting take note of

1. The monthly budget statement for the period ended 30 November 2024.
2. The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out in paragraph 16 above.
3. The following remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt Relief Conditions:
4. As per recommendations above.
 - a. The finance management will ensure that they comply with the budget funding plan.
 - b. The municipality will ensure that credit control is enforced monthly.

The balance of the Eskom bulk account (and / or bulk water account if relevant) and the municipality's reconciliation of these accounts as set-out in paragraph 16.6 above.