

**MAGARENG**



**MUNICIPALITY**

# MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2024/2025

## **DISTRIBUTION:**

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

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

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



## **PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 JANUARY 2025**

**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 31 JANUARY 2025**

#### **1. Purpose**

To present the 2024/25 monthly budget and performance assessment for the month of January 2025 in terms of Section 71 of the Municipal Finance Management Act (MFMA).

#### **2. Background**

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

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

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

### 3. Executive summary

#### INTRODUCTION

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

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

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

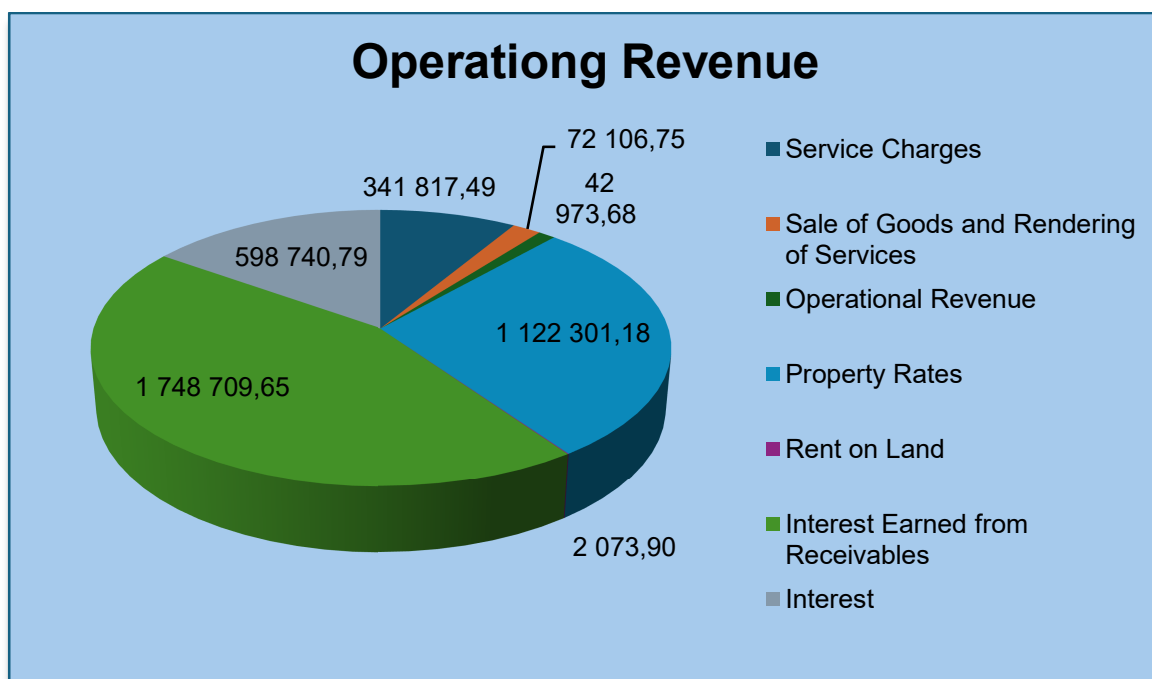
#### **Tables C1 and C4 highlights the financial performance of the municipality for the month January 2025**

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

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

As of 31 January 2025, the total operating revenue amounts to R 7.1 million, and the actual year-to-date revenue amounts to R101.6 million, which reflected year to date positive variance of 8% when compared to the projected budget of R94.2 million. The variance between year to date actual and projected revenue for the reporting month is immaterial.

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



**Table 1: Income for 1<sup>st</sup> to 31<sup>st</sup> December 2025**

### 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 31 January 2025 a total of R 7.1 million has been billed, the year-to-date actual amounts to R101.6 million which is 8% more than the projected budget that amounts to R94.2 million.

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January**

RCSSS Wagering - Table C-4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M07 January										
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	1 800	10 813	10 872	(59)	-1%	18 637
Service charges - Water		3 264	3 663	3 663	310	2 908	2 137	771	36%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	752	5 307	6 628	(1 322)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	551	3 944	4 109	(165)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	773	72	609	451	158	35%	773
Agency services		—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		19 311	24 389	24 389	1 749	11 967	14 227	(2 260)	-16%	24 389
Interest from Current and Non Current Assets		357	—	—	—	22	—	22	#DIV/0!	—
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		9	2	2	2	20	1	19	1629%	2
Rental from Fixed Assets		6	3	3	(1)	14	2	12	713%	3
Licence and permits		—	—	—	—	—	—	—	—	—
Operational Revenue		8 405	298	298	43	274	174	100	58%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 122	7 900	8 521	(621)	-7%	14 608
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		395	586	586	—	—	342	(342)	-100%	586
Licence and permits		—	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		76 049	72 942	72 942	68	53 848	42 550	11 299	27%	72 942
Interest		5 986	7 146	7 146	599	4 011	4 169	(158)	-4%	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	7 067	101 637	94 182	7 455	8%	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
<b>Revenue</b>													
Exchange Revenue													
Service charges - Electricity	1 269 500	1 683 940	1 597 548	1 528 996	1 493 219	1 439 576	1 800 348	-	-	-	-	-	10 813 127
Service charges - Water	368 559	357 669	371 954	411 699	687 038	400 972	309 743	-	-	-	-	-	2 907 635
Service charges - Waste Water Management	762 276	751 368	762 247	760 173	759 796	759 481	751 506	-	-	-	-	-	5 306 847
Service charges - Waste management	571 186	566 226	565 990	562 257	561 436	565 801	551 222	-	-	-	-	-	3 944 118
Sale of Goods and Rendering of Services	47 015	30 624	43 192	31 553	231 502	216 371	72 107	-	-	-	-	-	609 258
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 617 876	1 688 208	1 724 555	1 682 173	1 723 744	1 781 830	1 748 710	-	-	-	-	-	11 967 097
Interest from Current and Non Current Assets	-	21 995	-	-	-	-	-	-	-	-	-	-	21 995
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2 765	4 022	6 348	4 838	2 074	-	-	-	-	-	20 047
Rental from Fixed Assets	9 475	-	6 810	-	817	940	940	-	-	-	-	-	13 589
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 780	-	84 913	56 993	53 871	17 731	42 974	-	-	-	-	-	274 261
<b>Non-Exchange Revenue</b>													
Property rates	1 134 794	1 128 547	1 128 547	1 128 547	1 122 301	1 134 794	1 122 301	-	-	-	-	-	7 899 832
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	27 374 887	3 311 000	599 500	251 606	16 979	22 226 000	68 320	-	-	-	-	-	53 848 292
Interest	548 643	556 326	564 689	572 446	580 830	589 286	598 741	-	-	-	-	-	4 010 961
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>33 721 992</b>	<b>10 095 904</b>	<b>7 452 711</b>	<b>6 927 360</b>	<b>7 236 248</b>	<b>29 135 740</b>	<b>7 067 103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101 637 059</b>

## 3.2 Operating Expenditure by Type

The current year expenditure original budget amounts to R164.9, for the reporting month R11.8 million was spent, and the year-to-date actual amounts R86.5 million which is 10% below the projected expenditure amounting to R96.2 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 1<sup>st</sup> to 31<sup>st</sup> January 2025**

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

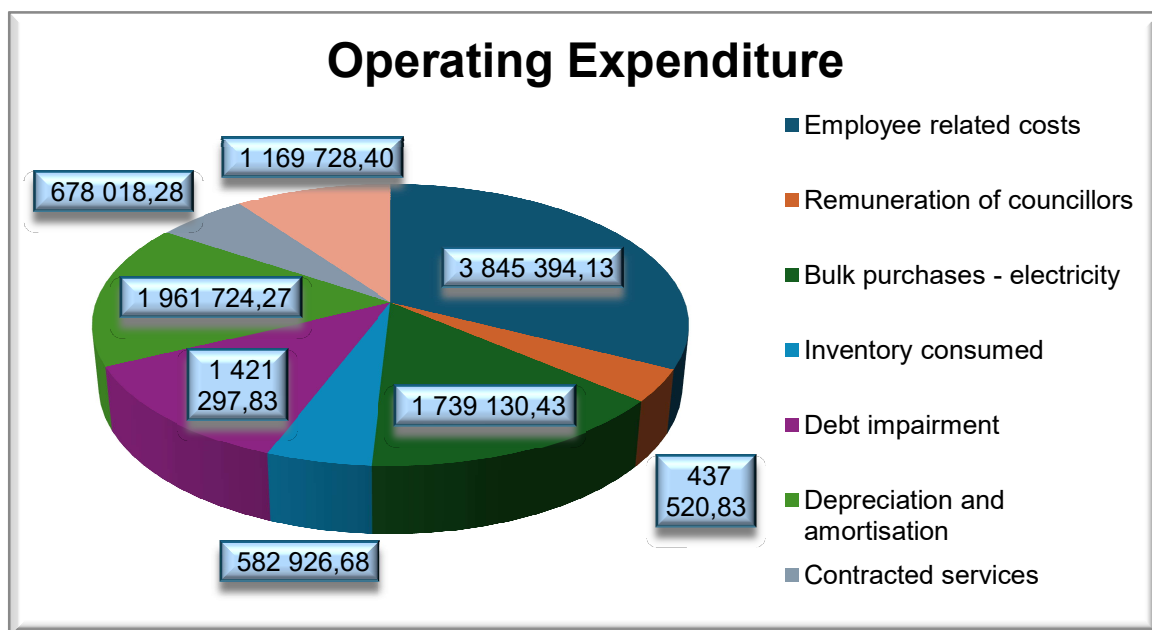
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		47 180	54 352	54 352	3 845	28 948	31 705	(2 758)	-9%	54 352
Remuneration of councillors		5 257	5 587	5 587	438	3 119	3 259	(141)	-4%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	1 739	8 766	14 583	(5 817)	-40%	25 000
Inventory consumed		10 606	13 333	13 333	583	4 308	7 777	(3 470)	-45%	13 333
Debt impairment		-	17 056	17 056	1 421	9 949	9 949	(0)	0%	17 056
Depreciation and amortisation		18 423	23 541	23 541	1 962	13 732	13 732	0	0%	23 541
Interest		1 958	1 887	1 887	-	-	1 101	(1 101)	-100%	1 887
Contracted services		11 680	7 750	9 105	678	5 957	5 311	645	12%	9 105
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		63 729	-	-	-	-	-	-	-	-
Operational costs		19 054	15 824	14 469	1 170	11 755	8 440	3 315	39%	14 469
Losses on Disposal of Assets		3 105	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	338	(338)	-100%	579
Total Expenditure		207 686	164 908	164 908	11 836	86 533	96 196	(9 664)	-10%	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
<b>Expenditure By Type</b>													
Employee related costs	3 329 535	3 657 369	4 053 006	3 684 743	6 702 542	3 675 016	3 845 394	-	-	-	-	-	28 947 605
Remuneration of councillors	416 308	416 308	416 308	416 308	416 308	599 493	437 521	-	-	-	-	-	3 118 554
Bulk purchases - electricity	-	-	1 880 592	-	-	5 146 450	1 739 130	-	-	-	-	-	8 766 173
Inventory consumed	772 026	433 883	400 635	518 096	794 821	805 214	582 927	-	-	-	-	-	4 307 601
Debt impairment	1 421 298	1 421 298	1 421 298	1 421 298	1 421 298	1 421 298	1 421 298	-	-	-	-	-	9 949 085
Depreciation and amortisation	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	1 961 724	-	-	-	-	-	13 732 070
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	613 530	723 446	893 995	1 172 867	293 496	1 581 515	678 018	-	-	-	-	-	5 956 867
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	849 754	1 378 420	2 762 939	1 153 801	1 567 846	2 872 411	1 169 728	-	-	-	-	-	11 754 898
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>9 364 175</b>	<b>9 992 448</b>	<b>13 790 496</b>	<b>10 328 837</b>	<b>13 158 035</b>	<b>18 063 121</b>	<b>11 835 741</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86 532 853</b>

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

Below is a chart that depicts the Expenditure from 1<sup>st</sup> -31<sup>st</sup> January 2025:



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

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Total Expenditure		207 686	164 908	164 908	11 836	86 533	96 196	(9 664)	-10%	164 908
Surplus/(Deficit)		(51 368)	(3 453)	(3 453)	(4 769)	15 104	(2 014)	17 118	(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
<b>Grants and Subsidies</b>						
<b>Capital</b>						
Municipal Infrastructure Grant	22 258 000.00	18 258 000.00	26 790 591.84	34 176 731.87	- 11 918 731.87	154%
Water Services Infrastructure Grant	20 000 000.00	16 000 000.00	11 270 131.52	13 851 754.16	6 148 245.84	69%
Regional Bulk Infrastructure Grant	-	19 414 519.35	-	-	-	-100%
<b>Sub-Total</b>	<b>42 258 000.00</b>	<b>53 672 519.35</b>	<b>38 060 723.36</b>	<b>48 028 486.04</b>	<b>- 5 770 486.04</b>	<b>114%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>42 258 000.00</b>	<b>53 672 519.35</b>	<b>38 060 723.36</b>	<b>48 028 486.04</b>	<b>- 5 770 486.04</b>	<b>114%</b>

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 terms of Section 19 of Division of Revenue Act 2023.

**NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		(51 368)	(3 453)	(3 453)	(4 769)	15 104	(2 014)	17 118	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	–	53 673	24 651	29 022	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		3 817	38 805	38 805	(4 769)	68 777	22 636	46 140	0	38 805
Income Tax								–		
Surplus/(Deficit) after income tax		3 817	38 805	38 805	(4 769)	68 777	22 636	46 140	0	38 805
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		3 817	38 805	38 805	(4 769)	68 777	22 636	46 140	0	38 805
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		3 817	38 805	38 805	(4 769)	68 777	22 636	46 140	0	38 805

The deficit before inclusion of capital transfers amounted to R4.8 million and after inclusion of capital transfers deficit remained unchanged.

### 3.3 Capital Expenditure

For the reporting month, the municipality did not spent on capital grants and the actual year to date amounts to R38.1 million which reflects overspending on capital grants of R 13.4 million when compared to year-to-date budget that amounts to R24.7 million. The major attribute to this variance is caused by RBIG expenditure as the municipality did not budget for it.

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 - M07 January**

2023/24										
Description	Ref	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	–	38 061	24 651	13 410	54,4%	42 258
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		827	–	–	–	–	–	–		–
Municipal Infrastructure Grant		18 900	22 258	22 258	–	26 791	12 984	13 807	106,3%	22 258
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		17 067	20 000	20 000	–	11 270	11 667	(397)	-3,4%	20 000
Total capital expenditure of Transfers and Grants		51 549	42 258	42 258	–	38 061	24 651	13 410	54,4%	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 R53.7 million was received to date for capital grants, from the total amount received R48 million (VAT Inc) is committed or spent to date which translates 114% average spent on Capital Grants and Transfers to date when compared to DoRA allocation

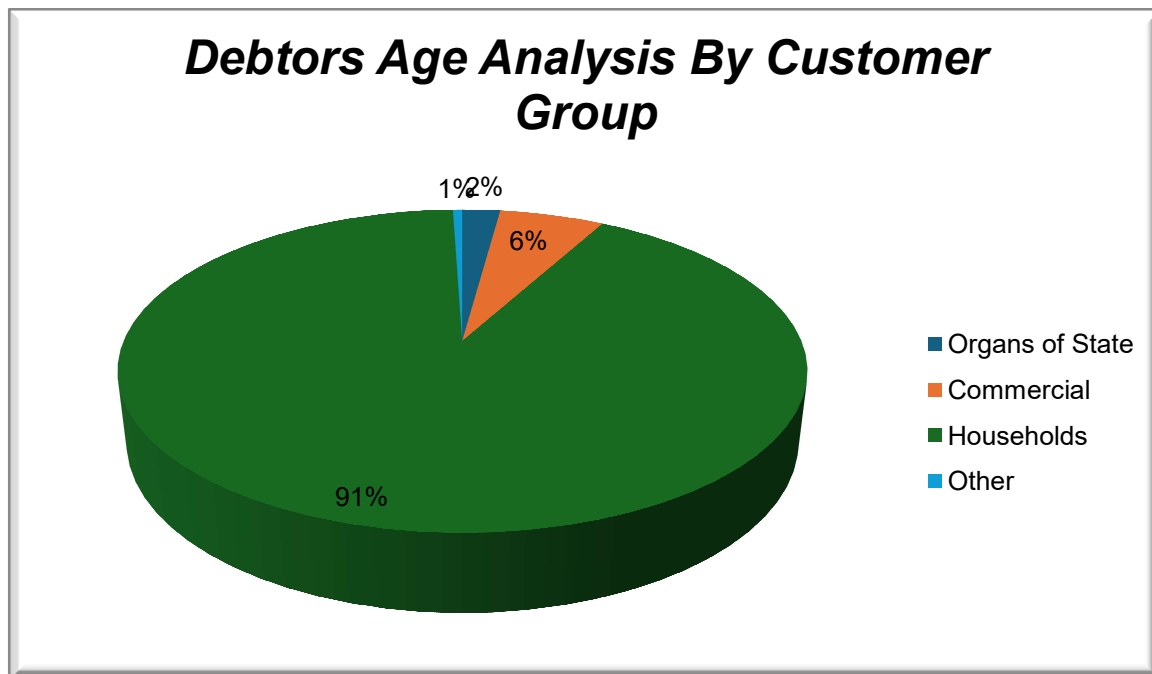
### 3.4 Debtors Ageing

The total debtors book as at end of January 2025 amounts to R 458.6 million, from the total debts R419.5 million is owned by Households, 9.8 million is owned by Organ of the States, R26.9 million is owned by Commercial and R2.4 million is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

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	419	403	729	387	378	360	1 925	68 913	73 514	71 962			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	517	298	350	271	222	137	667	26 915	29 377	28 211			
Receivables from Non-exchange Transactions - Property Rates	1400	1 082	969	934	948	894	886	4 687	52 268	62 668	59 683			
Receivables from Exchange Transactions - Waste Water Management	1500	858	854	852	851	853	851	4 511	63 138	72 768	70 203			
Receivables from Exchange Transactions - Waste Management	1600	636	619	609	605	605	601	3 176	43 642	50 494	48 630			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	1810	2 395	2 364	2 337	2 321	2 285	2 260	13 240	138 353	165 555	158 459			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	61	53	98	49	38	34	233	3 702	4 268	4 056			
Total By Income Source	2000	5 969	5 560	5 910	5 431	5 274	5 130	28 439	396 930	458 643	441 205	-	-	
December Totals		6 259	5 615	5 363	5 200	5 083	4 838	27 827	388 379	448 563	431 327			
Debtors Age Analysis By Customer Group														
Organs of State	2200	483	406	401	397	332	328	1 286	6 129	9 762	8 472			
Commercial	2300	614	412	487	380	371	273	1 520	22 907	26 964	25 451			
Households	2400	4 839	4 708	4 988	4 621	4 539	4 500	25 439	365 912	419 545	405 010			
Other	2500	34	34	33	33	33	29	194	1 982	2 372	2 271			
Total By Customer Group	2600	5 969	5 560	5 910	5 431	5 274	5 130	28 439	396 930	458 643	441 205	-	-	

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





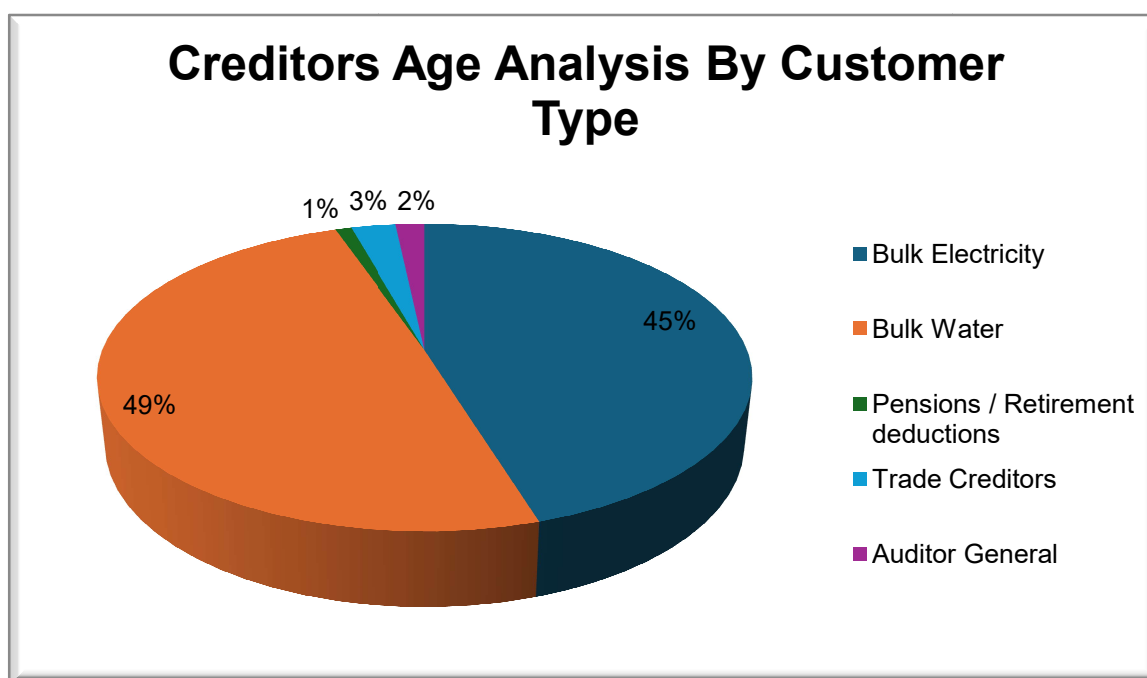
### 3.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R272.9 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R123.4 million and R135.1 million represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	6 794	7 854	8 029	8 778	8 118	43 199	40 646	-	123 419	
Bulk Water	0200	3 268	4 039	3 772	2 660	2 281	12 406	14 231	92 398	135 054	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	874	841	865	-	2 579	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	1 179	1 708	1 430	593	488	195	1 609	7 202	
Auditor General	0800	818	569	500	891	706	761	41	323	4 609	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	10 881	13 641	14 009	13 759	12 571	57 694	55 978	94 329	272 863	-

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



## 4. Budget Performance Overview

### 4.1 Operating Revenue by Source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M07 January

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Financial Performance</b>									
Property rates	12 916	14 608	14 608	1 122	7 900	8 521	(621)	-7%	14 608
Service charges	31 972	40 709	40 709	3 413	22 972	23 747	(775)	-3%	40 709
Investment revenue	357	-	-	-	22	-	22	#DIV/0!	-
Transfers and subsidies - Operational	76 049	72 942	72 942	68	53 848	42 550	11 299	0	72 942
Other own revenue	35 025	33 197	33 197	2 464	16 895	19 365	(2 470)	-13%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>156 319</b>	<b>161 455</b>	<b>161 455</b>	<b>7 067</b>	<b>101 637</b>	<b>94 182</b>	<b>7 455</b>	<b>8%</b>	<b>161 455</b>

### 4.2 Operating Expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M07 January

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	3 845	28 948	31 705	(2 758)	-9%	54 352
Remuneration of Councillors	5 257	5 587	5 587	438	3 119	3 259	(141)	-4%	5 587
Depreciation and amortisation	18 423	23 541	23 541	1 962	13 732	13 732	0	0%	23 541
Interest	1 958	1 887	1 887	-	-	1 101	(1 101)	-100%	1 887
Inventory consumed and bulk purchases	37 300	38 333	38 333	2 322	13 074	22 361	(9 287)	-42%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	97 568	41 209	41 209	3 269	27 661	24 038	3 623	15%	41 209
<b>Total Expenditure</b>	<b>207 686</b>	<b>164 908</b>	<b>164 908</b>	<b>11 836</b>	<b>86 533</b>	<b>96 196</b>	<b>(9 664)</b>	<b>-10%</b>	<b>164 908</b>

### 4.3 Capital Expenditure

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M07 January

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	51 549	42 258	42 258	-	38 061	24 651	13 410	54%	42 258
Capital transfers recognised	51 549	42 258	42 258	-	38 061	24 651	13 410	54%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>-</b>	<b>38 061</b>	<b>24 651</b>	<b>13 410</b>	<b>54%</b>	<b>42 258</b>

### 4.4 Cash flow

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M07 January

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Cash flows</b>									
Net cash from (used) operating	68 849	27 912	27 912	(4 324)	70 173	16 282	(53 891)	-331%	314 401
Net cash from (used) investing	(51 374)	(42 258)	(42 258)	-	(38 061)	(24 651)	13 410	-54%	(42 258)
Net cash from (used) financing	(14)	325	325	3	29	189	160	84%	325
<b>Cash/cash equivalents at the month/year end</b>	<b>18 194</b>	<b>(13 952)</b>	<b>(13 952)</b>	<b>(6 537)</b>	<b>31 461</b>	<b>(8 110)</b>	<b>(39 571)</b>	<b>488%</b>	<b>271 787</b>

#### **4.5 MFMA: Circular 124: Condition 6.9**

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

#### **4.6 Progress on Budget Funding Plan**

The municipality is required to maintain positive cash balances.

Opening cash balance as per bank statement = - R 680 207.28

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

##### **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 January, R189 thousand was spent on overtime and the year-to-date actual amounts to R617 thousand.

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

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

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

Trade creditors for the previous month amounts to R269.5 million which increased to R272.9 by R3.9 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 January amounts to R346.6 million and the total current assets is R71.5 million, which shows that municipality is not able to meet its obligations with its available cash resources.

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

Municipality has incurred 13% collection rates for the month of December 2024 which has increased to 14% in the month of January 2025.

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

###### **Electricity**

Total electricity losses as of 31 January 2025 are an average of 44% or R1 million. The norm in terms MFMA Circular 71 is 7% – 10%.

###### **Water**

Total water losses as of 31 January 2025 are an average of 97% or R893.9 thousands which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

## Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
<b>Grants and Subsidies</b>						
<b>Capital</b>						
Municipal Infrastructure Grant	22 258 000,00	18 258 000,00	26 790 591,84	34 176 731,87	- 11 918 731,87	154%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	11 270 131,52	13 851 754,16	6 148 245,84	69%
Regional Bulk Infrastructure Grant	-	19 414 519,35	-	-	-	-100%
<b>Sub-Total</b>	<b>42 258 000,00</b>	<b>53 672 519,35</b>	<b>38 060 723,36</b>	<b>48 028 486,04</b>	<b>- 5 770 486,04</b>	<b>114%</b>

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is R 42.3 million, from the total allocation the municipality received R53.7 million and R38.1 million (VAT Excl) was spent to date.

### 4.7 Progress on the Financial Recovery Plan

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

## 5. In-Year Budget Statement Tables

### 5.1 Table C1: Monthly Budget Statements Summary

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M07 January

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	12 916	14 608	14 608	1 122	7 900	8 521	(621)	-7%	14 608
Service charges	31 972	40 709	40 709	3 413	22 972	23 747	(775)	-3%	40 709
Investment revenue	357	—	—	—	22	—	22	#DIV/0!	—
Transfers and subsidies - Operational	76 049	72 942	72 942	68	53 848	42 550	11 299	0	72 942
Other own revenue	35 025	33 197	33 197	2 464	16 895	19 365	(2 470)	-13%	—
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>156 319</b>	<b>161 455</b>	<b>161 455</b>	<b>7 067</b>	<b>101 637</b>	<b>94 182</b>	<b>7 455</b>	<b>8%</b>	<b>161 455</b>
Employee costs	47 180	54 352	54 352	3 845	28 948	31 705	(2 758)	-9%	54 352
Remuneration of Councillors	5 257	5 587	5 587	438	3 119	3 259	(141)	-4%	5 587
Depreciation and amortisation	18 423	23 541	23 541	1 962	13 732	13 732	0	0%	23 541
Interest	1 958	1 887	1 887	—	—	1 101	(1 101)	-100%	1 887
Inventory consumed and bulk purchases	37 300	38 333	38 333	2 322	13 074	22 361	(9 287)	-42%	38 333
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	97 568	41 209	41 209	3 269	27 661	24 038	3 623	15%	41 209
<b>Total Expenditure</b>	<b>207 686</b>	<b>164 908</b>	<b>164 908</b>	<b>11 836</b>	<b>86 533</b>	<b>96 196</b>	<b>(9 664)</b>	<b>-10%</b>	<b>164 908</b>
<b>Surplus/(Deficit)</b>	<b>(51 368)</b>	<b>(3 453)</b>	<b>(3 453)</b>	<b>(4 769)</b>	<b>15 104</b>	<b>(2 014)</b>	<b>17 118</b>	<b>-850%</b>	<b>(3 453)</b>
Transfers and subsidies - capital (monetary allocations)	50 290	42 258	42 258	—	53 673	24 651	29 022	118%	42 258
Transfers and subsidies - capital (in-kind)	4 894	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 817</b>	<b>38 805</b>	<b>38 805</b>	<b>(4 769)</b>	<b>68 777</b>	<b>22 636</b>	<b>46 140</b>	<b>204%</b>	<b>38 805</b>
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>3 817</b>	<b>38 805</b>	<b>38 805</b>	<b>(4 769)</b>	<b>68 777</b>	<b>22 636</b>	<b>46 140</b>	<b>204%</b>	<b>38 805</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>—</b>	<b>38 061</b>	<b>24 651</b>	<b>13 410</b>	<b>54%</b>	<b>42 258</b>
Capital transfers recognised	51 549	42 258	42 258	—	38 061	24 651	13 410	54%	42 258
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	—	—	—	—	—	—	—	—	—
<b>Total sources of capital funds</b>	<b>51 549</b>	<b>42 258</b>	<b>42 258</b>	<b>—</b>	<b>38 061</b>	<b>24 651</b>	<b>13 410</b>	<b>54%</b>	<b>42 258</b>
<b>Financial position</b>									
Total current assets	47 495	158 919	158 919		71 470				158 919
Total non current assets	480 911	395 757	395 757		505 517				395 757
Total current liabilities	309 212	383 573	383 573		346 560				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		222 788				163 025
<b>Cash flows</b>									
Net cash from (used) operating	68 849	27 912	27 912	(4 324)	70 173	16 282	(53 891)	-331%	314 401
Net cash from (used) investing	(51 374)	(42 258)	(42 258)	—	(38 061)	(24 651)	13 410	-54%	(42 258)
Net cash from (used) financing	(14)	325	325	3	29	189	160	84%	325
<b>Cash/cash equivalents at the month/year end</b>	<b>18 194</b>	<b>(13 952)</b>	<b>(13 952)</b>	<b>(6 537)</b>	<b>31 461</b>	<b>(8 110)</b>	<b>(39 571)</b>	<b>488%</b>	<b>271 787</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5 969	5 560	5 910	5 431	5 274	5 130	28 439	396 930	458 643
<b>Creditors Age Analysis</b>									
Total Creditors	10 881	13 641	14 009	13 759	12 571	57 694	55 978	94 329	272 863

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) - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>96 186</b>	<b>91 756</b>	<b>91 756</b>	<b>1 724</b>	<b>64 877</b>	<b>53 524</b>	11 353	21%	<b>91 756</b>
Executive and council		65 798	66 243	66 243	–	49 621	38 642	10 979	28%	66 243
Finance and administration		30 388	25 513	25 513	1 724	15 256	14 883	374	3%	25 513
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>1 982</b>	<b>2 206</b>	<b>2 206</b>	<b>42</b>	<b>901</b>	<b>1 287</b>	(386)	-30%	<b>2 206</b>
Community and social services		1 290	1 321	1 321	–	621	771	(150)	-19%	1 321
Sport and recreation		43	–	–	(1)	6	–	6	#DIV/0!	–
Public safety		649	884	884	43	274	516	(242)	-47%	884
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		<b>176</b>	<b>450</b>	<b>450</b>	<b>–</b>	<b>–</b>	<b>263</b>	(263)	-100%	<b>450</b>
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		176	450	450	–	–	263	(263)	-100%	450
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>113 159</b>	<b>109 302</b>	<b>109 302</b>	<b>5 301</b>	<b>89 532</b>	<b>63 759</b>	<b>25 772</b>	40%	<b>109 302</b>
Energy sources		19 481	21 682	21 682	1 932	11 675	12 648	(972)	-8%	21 682
Water management		48 508	35 805	35 805	990	45 402	20 886	24 516	117%	35 805
Waste water management		34 601	40 008	40 008	1 397	25 605	23 338	2 267	10%	40 008
Waste management		10 569	11 807	11 807	982	6 850	6 887	(38)	-1%	11 807
<i><b>Other</b></i>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>211 503</b>	<b>203 713</b>	<b>203 713</b>	<b>7 067</b>	<b>155 310</b>	<b>118 833</b>	<b>36 477</b>	<b>31%</b>	<b>203 713</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>62 676</b>	<b>65 048</b>	<b>65 048</b>	<b>4 819</b>	<b>40 251</b>	<b>37 945</b>	2 306	6%	<b>65 302</b>
Executive and council		13 681	13 862	14 032	955	7 693	8 186	(493)	-6%	14 330
Finance and administration		48 995	51 185	51 015	3 863	32 558	29 759	2 799	9%	50 972
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>13 046</b>	<b>14 527</b>	<b>14 527</b>	<b>1 018</b>	<b>7 360</b>	<b>8 474</b>	(1 114)	-13%	<b>14 655</b>
Community and social services		2 427	2 958	2 958	176	1 386	1 725	(340)	-20%	2 958
Sport and recreation		2 898	4 845	4 845	294	1 915	2 826	(912)	-32%	4 855
Public safety		3 459	3 463	3 463	281	2 127	2 020	107	5%	3 581
Housing		4 263	3 261	3 261	266	1 933	1 902	31	2%	3 261
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		<b>9 889</b>	<b>8 322</b>	<b>8 322</b>	<b>830</b>	<b>4 391</b>	<b>4 855</b>	(464)	-10%	<b>8 322</b>
Planning and development		5 539	5 951	5 951	455	2 909	3 472	(563)	-16%	5 951
Road transport		4 351	2 371	2 371	374	1 482	1 383	99	7%	2 371
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>122 074</b>	<b>77 011</b>	<b>77 011</b>	<b>5 170</b>	<b>34 531</b>	<b>44 923</b>	<b>(10 393)</b>	-23%	<b>76 629</b>
Energy sources		55 978	39 251	39 251	2 593	16 119	22 896	(6 777)	-30%	38 893
Water management		37 168	18 282	18 282	1 108	8 034	10 665	(2 631)	-25%	18 271
Waste water management		19 276	15 818	15 818	1 255	8 837	9 227	(390)	-4%	15 817
Waste management		9 652	3 660	3 660	213	1 540	2 135	(595)	-28%	3 648
<i><b>Other</b></i>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>207 686</b>	<b>164 908</b>	<b>164 908</b>	<b>11 836</b>	<b>86 533</b>	<b>96 196</b>	<b>(9 664)</b>	<b>-10%</b>	<b>164 908</b>
<b>Surplus/ (Deficit) for the year</b>		<b>3 817</b>	<b>38 805</b>	<b>38 805</b>	<b>(4 769)</b>	<b>68 777</b>	<b>22 636</b>	<b>46 140</b>	<b>2,0383167</b>	<b>38 805</b>

Table C2 reflects the financial performance in the standard classifications required by Government Finance Statistics Function and Sub-Functions. The table shows that most of the municipality's funds are received under Governance and Administration function, and this is because the municipality budgets for most of its income under Finance and Administration of the Government Financial Statistics classification.

### 5.3 Table C3: Monthly Budget Statement – Financial Performance (Revenue & Expenditure by Municipal vote)

NC093 Magareng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	–	49 621	38 642	10 979	28,4%	66 243
Vote 02 - Office Of The Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		175	–	–	–	17	–	17	#DIV/0!	–
Vote 04 - Financial Services		30 213	25 513	25 513	1 724	15 239	14 883	357	2,4%	25 513
Vote 05 - Municipal Infrastructure		113 335	109 752	109 752	5 301	89 532	64 022	25 510	39,8%	109 752
Vote 06 - Community Services		–	–	–	–	–	–	–	–	–
Vote 07 - Public Safety & Transport		1 982	–	–	43	836	–	836	#DIV/0!	–
Vote 08 - Sports, Arts, Parks, Culture		–	2 206	2 206	(1)	65	1 287	(1 222)	-95,0%	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 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	211 503	203 713	203 713	7 067	155 310	118 833	36 477	30,7%	203 713
Expenditure by Vote	1									
Vote 01 - Executive & Council		12 761	11 703	11 873	899	7 212	6 926	286	4,1%	11 873
Vote 02 - Office Of The Municipal Manager		920	2 159	2 159	56	480	1 260	(779)	-61,9%	2 159
Vote 03 - Corporate Services		15 141	17 241	17 241	1 324	10 364	10 057	307	3,1%	17 241
Vote 04 - Financial Services		33 854	33 945	33 775	2 539	22 194	19 702	2 492	12,7%	33 775
Vote 05 - Municipal Infrastructure		129 300	82 382	82 382	5 777	37 244	48 056	(10 812)	-22,5%	82 382
Vote 06 - Community Services		–	–	–	–	–	–	–	–	–
Vote 07 - Public Safety & Transport		8 784	587	587	683	5 253	342	4 911	1434,0%	587
Vote 08 - Sports, Arts, Parks, Culture		–	10 679	10 679	69	174	6 229	(6 055)	-97,2%	10 679
Vote 09 - Planning & Development		6 926	6 213	6 213	488	3 611	3 624	(13)	-0,4%	6 213
Vote 10 - Hunan Settlements		–	–	–	–	–	–	–	–	–
Vote 11 - Idp, Pms Department		–	–	–	–	–	–	–	–	–
Vote 12 - Spatial Development, Planning & Traditional Affairs		–	–	–	–	–	–	–	–	–
Vote 13 - Electricity Department		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	207 686	164 908	164 908	11 836	86 533	96 196	(9 664)	-10,0%	164 908
Surplus/ (Deficit) for the year	2	3 817	38 805	38 805	(4 769)	68 777	22 636	46 140	203,8%	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 58.33% as at end of January 2025.

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

Executive and Council Administration original budget amounts to R11.7 million. For the month of January 2025, R899 thousands has been spent and the actual year to date amounts to R7.2 million which reflected positive variance of 4.1% when compared to the projected budget that amounts to R6.9 million.

## **Vote 2 – Municipal Manager**

Municipal Manager original budget amounts to R2.2 million, for the month of January 2025 R56 thousand has been spent and the actual year to date amounts to R480 thousands. Due unfilled vacant posts in the Municipal Manager office, the municipality has spent 61.9% less than the projected budget that amounts to R1.3 million for the month ending January 2025.

## **Vote 3 – Corporate Services**

Corporate Services original budget amounts to R17.2 million, for the month of January 2025, R1.3 million has been spent and the actual year to date amounts to R10.4 million which shows that Corporate Services has spent 3.1% more than the projected budget that amounts to R 10.1 million.

## **Vote 4 – Finance Department**

Finance Department original budget amounts to R33.9 million, for the month of January 2025 R2.5 million has been spent and the actual year to date amounts to R19.7million which shows that Finance Department has spent 16.4% more than the projected budget that amounts to R16.9 million.

## **Vote 5 – Municipal Infrastructure**

Municipal Infrastructure original budget amounts to R82.4 million, for the month of January 2025 R5.8million has been spent and the actual year to date amounts to R37.2 million which shows that the municipality has spent 22.5% less than the projected budget that amounts to R48.1 million.

## **Vote 7 – Public Safety & Transport**

Public Safety & Transport original budget amounts to R587 thousands, for the month of January R683 thousands has been spent and the actual year to date amounts to R5.3 million. Due to misclassification of salaries that still needs to be fixed by Payroll, the municipality has spent 1434% more than the projected budget of R342 thousands

## **Vote 8 – Sports, Arts and Culture**

Sports, Arts and culture original budget amounts to R10.7 million, for the month of January R69 thousand has been spent and the actual year to date amounts to R 174 thousand which shows that municipality has spent 97% less than the projected budget that amounts to R6.2 million.

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

Planning & Development original budget amounts to R6.2 million, for the month of January R488 thousand has been spent and the actual year to date amounts to R3.6 million which shows that municipality has spent 0.4% less than the projected budget that amounts to R3.6 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) - M07 January

R thousands										
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
Revenue										
Exchange Revenue										
Service charges - Electricity		14 600	18 637	18 637	1 800	10 813	10 872	(59)	-1%	18 637
Service charges - Water		3 264	3 663	3 663	310	2 908	2 137	771	36%	3 663
Service charges - Waste Water Management		8 059	11 363	11 363	752	5 307	6 628	(1 322)	-20%	11 363
Service charges - Waste management		6 050	7 045	7 045	551	3 944	4 109	(165)	-4%	7 045
Sale of Goods and Rendering of Services		531	773	773	72	609	451	158	35%	773
Agency services		—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		19 311	24 389	24 389	1 749	11 967	14 227	(2 260)	-16%	24 389
Interest from Current and Non Current Assets		357	—	—	—	22	—	22	#DIV/0!	—
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		9	2	2	2	20	1	19	1629%	2
Rental from Fixed Assets		6	3	3	(1)	14	2	12	713%	3
Licence and permits		—	—	—	—	—	—	—	—	—
Operational Revenue		8 405	298	298	43	274	174	100	58%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 122	7 900	8 521	(621)	-7%	14 608
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		395	586	586	—	—	342	(342)	-100%	586
Licence and permits		—	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		76 049	72 942	72 942	68	53 848	42 550	11 299	27%	72 942
Interest		5 986	7 146	7 146	599	4 011	4 169	(158)	-4%	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	7 067	101 637	94 182	7 455	8%	161 455
Expenditure By Type										
Employee related costs		47 180	54 352	54 352	3 845	28 948	31 705	(2 758)	-9%	54 352
Remuneration of councillors		5 257	5 587	5 587	438	3 119	3 259	(141)	-4%	5 587
Bulk purchases - electricity		26 694	25 000	25 000	1 739	8 766	14 583	(5 817)	-40%	25 000
Inventory consumed		10 606	13 333	13 333	583	4 308	7 777	(3 470)	-45%	13 333
Debt impairment		—	17 056	17 056	1 421	9 949	9 949	(0)	0%	17 056
Depreciation and amortisation		18 423	23 541	23 541	1 962	13 732	13 732	0	0%	23 541
Interest		1 958	1 887	1 887	—	—	1 101	(1 101)	-100%	1 887
Contracted services		11 680	7 750	9 105	678	5 957	5 311	645	12%	9 105
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		63 729	—	—	—	—	—	—	—	—
Operational costs		19 054	15 824	14 469	1 170	11 755	8 440	3 315	39%	14 469
Losses on Disposal of Assets		3 105	—	—	—	—	—	—	—	—
Other Losses		—	579	579	—	—	338	(338)	-100%	579
Total Expenditure		207 686	164 908	164 908	11 836	86 533	96 196	(9 664)	-10%	164 908
Surplus/(Deficit)		(51 368)	(3 453)	(3 453)	(4 769)	15 104	(2 014)	17 118	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		50 290	42 258	42 258	—	53 673	24 651	29 022	0	42 258
Transfers and subsidies - capital (in-kind)		4 894	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		3 817	38 805	38 805	(4 769)	68 777	22 636	46 140	0	38 805
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		3 817	38 805	38 805	(4 769)	68 777	22 636	46 140	0	38 805
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		3 817	38 805	38 805	(4 769)	68 777	22 636	46 140	0	38 805
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		3 817	38 805	38 805	(4 769)	68 777	22 636	46 140	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 January 2025, the municipality has generated total operating revenue that amounts to R 7.1 million of which R68 thousands from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to R47.8 million and the year-to-date budget amounts to R51.6 million which reflects a negative variance amounts to R3.8million excluding operational grants, which shows that the municipality has under billed in January 2025.

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

### **Property Rates**

The municipality has billed revenue of R1.1 million in January 2025. However, the actual year-to-date revenue amounts to R 7.9 million which is 7% lower than the budgeted revenue of R8.5 million for the period under review. This shortfall can be attributed to objections related to the valuation roll and a low payment rate.

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

Municipality has billed revenue of R 1.8 million from Sales of Electricity. However, the year-to-date revenue amounts to R10.8 million, which reflected a negative variance of 1% when compared to year-to-date budget that amounts to R10.9 million for the period under review. The variance in Electricity Revenue is immaterial.

### **Service charges – water.**

The municipality billed revenue of R310 thousands from Water Services, meanwhile the year-to-date actual amounts to R2.9 million which is 36% more than the year-to-date budget of R 2.1 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 R752 thousand. The year-to-date actual amounts to R5.3 million, which is 20% less than the year-to-date budget of R 6.6 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 R551 thousands and actual year to date amounts to R 3.9 million which is 4% less than year to date budget that amounts to R4.1 million during the period under review. The variance is immaterial.

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

The municipality has generated R72 thousands from Sales of Good and Rendering of Services for the reporting month. The actual year to date amounts to R609 thousand which resulted the variance of negative 35% when compared to year-to-date budget amounting to R451 thousand.

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

Due to refund made for renting out stadium, municipality has incurred -R940 thousands from Rent from Fixed Assets for the reporting month. The actual year to date amounts to R14 thousands which resulted the variance of 713% when compared to year-to-date budget of R2 thousands.

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

The municipality has generated revenue amounting to R 1.7 million, with the actual year-to-date revenue amounting to R 11.9 million, which is 16% less than the year-to-date budget of R 14.2 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 R342 thousands for January 2025.

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

As per invoices submitted to Frances Baard, municipality has received EPWP assistance Grant amounting to R68 thousand from FBDM.

**Other revenue**

The municipality received R43 thousands from other revenue for this month, the year-to-date actual amounts to R274 thousands which is 58% more than the projected revenue that amounts to R174 thousands for the period under review.

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

The above table indicates expenditure items by type.

**Operating Expenditure**

Table 2 provides a comprehensive overview of the municipality's operating expenditure. These figures have been derived from C4 in the attached C-Schedule. During January, the municipality incurred a total operating expenditure of R11.8 million and the current year-to-date actual shows that the municipality has spent R86.5 million to date, which is 10% less than the projected budget of R96.2 million.

**Employee related costs**

The municipality incurred R 3.8 million on employee related costs and actual year to date amounts to R28.9 million which reflects a negative variance of 9% that show that the municipality has spent less than the year-to-date budget which amounts to R 31.7 million in the current month. The variance between the projected budget & actual year to date is immaterial.

**Remuneration of councillors**

Expenditure incurred in relation to councillor's remuneration amounts to R438 thousands and the year-to-date actual amounts to R 3.1 million which reflects a negative variance of 4% when compared to year-to-date budget that amounts to R 3.3 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 R9.9 million which reflects 0% variance when compared to actual year to date budget that amounts R9.9 million, it shows that both year to date actual and year to date budget are inline. This is because monthly journals are captured for the movement as per advice from Provincial Treasury and which is based on the current collection trends and the 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 R13.7 million which reflects 0% variance when compared to actual year to date budget that amounts to R13.7 million. Journals are being processed based on budgeted Depreciation amount as per 2022/23 Annual Financial Statement.

**Bulk purchases**

The municipality paid Eskom R1.7 million for the reporting month and the actual year to date amounts to R8.8 million, which reflected a negative variance amounting to R 5.8 million that is 40% less than projected budget that amounts to R 14.6 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 583 thousand on inventory consumed and the year-to-date expenditure amounts to R4.3 million. This

reflects a variance of 45% less than the projected budget of R 7.8 million. The reason for this variance is that the municipality is unable to honour monthly payments to Vaal harts due to financial constraints.

**Contracted Services**

Contracted services include Accountants and Auditors, Security service, professional consulting and other services related to maintenance of infrastructure as and when the need arises. The amount spent for Contracted Services amounts to R678 thousands and the year-to-date actual amounts to R5.9 million which reflects positive variance of 12% when compared to the actual year to date budget that amounts to R5.3 million. This variance caused municipality is trying to pay its services providers within 30 days after receiving invoice.

**Operational cost**

This item has incurred expenditure amounting to R1.2 million and the actual year to dates amounts to R11.8 million which reflected positive 39% variance when compared to the year-to-date budget that amounts to R 8.4 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) - M07 January

2023/24											
Vote Description		Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25				
							YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
<u>Single Year expenditure appropriation</u>		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	-	38 061	24 651	13 410	54%	42 258
Vote 06 - Community Services			-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport			-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture			-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development			-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements			-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department			-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs			-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure		4	51 549	42 258	42 258	-	38 061	24 651	13 410	54%	42 258
Total Capital Expenditure			51 549	42 258	42 258	-	38 061	24 651	13 410	54%	42 258
<u>Capital Expenditure - Functional Classification</u>											
<u>Governance and administration</u>			-	-	-	-	-	-	-	-	-
Executive and council			-	-	-	-	-	-	-	-	-
Finance and administration			-	-	-	-	-	-	-	-	-
Internal audit			-	-	-	-	-	-	-	-	-
<u>Community and public safety</u>			-	-	-	-	-	-	-	-	-
Community and social services			-	-	-	-	-	-	-	-	-
Sport and recreation			-	-	-	-	-	-	-	-	-
Public safety			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-
<u>Economic and environmental services</u>			-	-	-	-	-	-	-	-	-
Planning and development			-	-	-	-	-	-	-	-	-
Road transport			-	-	-	-	-	-	-	-	-
Environmental protection			-	-	-	-	-	-	-	-	-
<u>Trading services</u>			51 549	42 258	42 258	-	38 061	24 651	13 410	54%	42 258
Energy sources			-	-	-	-	-	-	-	-	-
Water management			34 482	22 258	22 258	-	26 791	12 984	13 807	106%	22 258
Waste water management			17 067	20 000	20 000	-	11 270	11 667	(397)	-3%	20 000
Waste management			-	-	-	-	-	-	-	-	-
<u>Other</u>			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		3	51 549	42 258	42 258	-	38 061	24 651	13 410	54%	42 258
<u>Funded by:</u>											
National Government			36 794	42 258	42 258	-	38 061	24 651	13 410	54%	42 258
Provincial Government			-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			14 755	-	-	-	-	-	-	-	-
Transfers recognised - capital			51 549	42 258	42 258	-	38 061	24 651	13 410	54%	42 258
Borrowing		6	-	-	-	-	-	-	-	-	-
Internally generated funds			-	-	-	-	-	-	-	-	-
Total Capital Funding			51 549	42 258	42 258	-	38 061	24 651	13 410	54%	42 258

For the reporting month the municipality did not spend on capital grants, and the year-to-date actual amounts to R38.1 million which is still 54% above the projected actual budget that amounts to R 24.7 million.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		1 104	63 861	63 861	1 970	63 861
Trade and other receivables from exchange transactions		(20 998)	32 176	32 176	(6 129)	32 176
Receivables from non-exchange transactions		1 878	16 277	16 277	11 237	16 277
Current portion of non-current receivables						
Inventory		121	(994)	(994)	(7)	(994)
VAT		67 344	49 413	49 413	66 314	49 413
Other current assets		(1 953)	(1 814)	(1 814)	(1 913)	(1 814)
<b>Total current assets</b>		<b>47 495</b>	<b>158 919</b>	<b>158 919</b>	<b>71 470</b>	<b>158 919</b>
<b>Non current assets</b>						
Investments						
Investment property		24 867	23 831	23 831	24 867	23 831
Property, plant and equipment		455 660	371 544	371 544	480 266	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	1	1	0	1
Other non-current assets						
<b>Total non current assets</b>		<b>480 911</b>	<b>395 757</b>	<b>395 757</b>	<b>505 517</b>	<b>395 757</b>
<b>TOTAL ASSETS</b>		<b>528 406</b>	<b>554 676</b>	<b>554 676</b>	<b>576 988</b>	<b>554 676</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Financial liabilities		—	0	0	—	0
Consumer deposits		1 330	1 309	1 309	1 359	1 309
Trade and other payables from exchange transactions		273 155	347 263	347 263	250 604	347 263
Trade and other payables from non-exchange transactions		805	3 236	3 236	58 348	3 236
Provision		8 962	7 404	7 404	8 893	7 404
VAT		24 960	24 362	24 362	27 356	24 362
Other current liabilities		—	—	—	—	—
<b>Total current liabilities</b>		<b>309 212</b>	<b>383 573</b>	<b>383 573</b>	<b>346 560</b>	<b>383 573</b>
<b>Non current liabilities</b>						
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		—	—	—	—	—
<b>Total non current liabilities</b>		<b>7 640</b>	<b>8 079</b>	<b>8 079</b>	<b>7 640</b>	<b>8 079</b>
<b>TOTAL LIABILITIES</b>		<b>316 852</b>	<b>391 651</b>	<b>391 651</b>	<b>354 200</b>	<b>391 651</b>
<b>NET ASSETS</b>	<b>2</b>	<b>211 554</b>	<b>163 025</b>	<b>163 025</b>	<b>222 788</b>	<b>163 025</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		210 698	163 025	163 025	222 788	163 025
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>210 698</b>	<b>163 025</b>	<b>163 025</b>	<b>222 788</b>	<b>163 025</b>

### Total Assets

Variances were noted between the budgeted values of assets and the actual recorded at the end of the review period. As at the end of January 2025, the municipality recorded total assets of R576.9 million which includes R 71.5 million and R505.9 million for both current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months, while non-current assets are likely to be converted into cash over a longer-term.

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

As at the end of January 2025, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of R 5.1 million, representing about 1% 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 31 January 2025, the municipality recorded R 480.2 million for Property Plant and Equipment, which represents 83% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. These assets determine the municipality's ability to deliver services to communities.

This shows that recorded PPE is R480.2million 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 January 2025. As at the end January 2025, the municipality recorded total liabilities of 354.2 million which is R346.6 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 0.21, which is current assets divided by current liabilities (71 470/346 560). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its short term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position to pay off debts when they become due.

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

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

NC093 Magareng - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		6 993	7 742	7 742	234	2 278	4 516	(2 238)	-50%	7 742
Service charges		45 907	21 576	21 576	1 954	12 229	12 586	(356)	-3%	21 576
Other revenue		2 379	7 128	7 128	1 843	10 726	4 158	6 568	158%	238 939
Transfers and Subsidies - Operational		65 921	72 942	72 942	68	53 848	42 550	11 299	27%	72 942
Transfers and Subsidies - Capital		53 439	42 258	42 258	–	53 673	24 651	29 022	118%	42 258
Interest		357	–	–	30	270	–	270	#DIV/0!	–
Dividends		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Suppliers and employees		(106 149)	(121 846)	(121 846)	(8 453)	(62 852)	(71 077)	(8 225)	12%	(67 169)
Interest		–	(1 887)	(1 887)	–	–	(1 101)	(1 101)	100%	(1 887)
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>68 849</b>	<b>27 912</b>	<b>27 912</b>	<b>(4 324)</b>	<b>70 173</b>	<b>16 282</b>	<b>(53 891)</b>	<b>-331%</b>	<b>314 401</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		175	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Capital assets		(51 549)	(42 258)	(42 258)	–	(38 061)	(24 651)	13 410	-54%	(42 258)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(51 374)</b>	<b>(42 258)</b>	<b>(42 258)</b>	<b>–</b>	<b>(38 061)</b>	<b>(24 651)</b>	<b>13 410</b>	<b>-54%</b>	<b>(42 258)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(14)	5	5	3	29	3	26	831%	5
<b>Payments</b>										
Repayment of borrowing		–	319	319	–	–	186	186	100%	319
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(14)</b>	<b>325</b>	<b>325</b>	<b>3</b>	<b>29</b>	<b>189</b>	<b>160</b>	<b>84%</b>	<b>325</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>17 461</b>	<b>(14 021)</b>	<b>(14 021)</b>	<b>(4 321)</b>	<b>32 142</b>	<b>(8 179)</b>			<b>272 467</b>
Cash/cash equivalents at beginning:		734	69	69	(2 216)	(680)	69			(680)
Cash/cash equivalents at month/year end:		18 194	(13 952)	(13 952)	(6 537)	31 461	(8 110)			271 787

Table C7 presents details pertaining to cash flow performance. As at end of January 2025, the net cash inflow from operating activities amounts to –R4.3 million, whilst the net cash outflow from investing activities amounts to R0 million that is mainly comprised of capital projects.

Movement and cash outflow from financing activities amounts R 3 thousand. The cash and cash equivalent held for January 2025 amounts to -R6.5 million and the net effect of the above cash flows is cash outflow movement of -R 4.3 million.



## PART 2: SUPPORTING DOCUMENTATION

### 6. Debtors Analysis

The outstanding debtors as of 31 January 2025 amounts to R 458.6 million which shows increase of R4.9 million in debtors' book when compared to December 2024 outstanding debtors which amounted to R453.7 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R419.5 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 14% when compared to average collection rate which amounts to 13% 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 - M07 January

Description	NT Code	Budget Year 2024/25											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	419	403	729	387	378	360	1 925	68 913	73 514	71 962		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	517	298	350	271	222	137	667	26 915	29 377	28 211		
Receivables from Non-exchange Transactions - Property Rates	1400	1 082	969	934	948	894	886	4 687	52 268	62 668	59 683		
Receivables from Exchange Transactions - Waste Water Management	1500	858	854	852	851	853	851	4 511	63 138	72 768	70 203		
Receivables from Exchange Transactions - Waste Management	1600	636	619	609	605	605	601	3 176	43 642	50 494	48 630		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	2 395	2 364	2 337	2 321	2 285	2 260	13 240	138 353	165 555	158 459		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	61	53	98	49	38	34	233	3 702	4 268	4 056		
Total By Income Source	2000	5 969	5 560	5 910	5 431	5 274	5 130	28 439	396 930	458 643	441 205	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	483	406	401	397	332	328	1 286	6 129	9 762	8 472		
Commercial	2300	614	412	487	380	371	273	1 520	22 907	26 964	25 451		
Households	2400	4 839	4 708	4 988	4 621	4 539	4 500	25 439	365 912	419 545	405 010		
Other	2500	34	34	33	33	33	29	194	1 982	2 372	2 271		
Total By Customer Group	2600	5 969	5 560	5 910	5 431	5 274	5 130	28 439	396 930	458 643	441 205	–	–

## 6.1 Top 100 Debtors: Commercial

ACCOUNT NO	NAME	CURRENT	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1015015	S SANRAL	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 17 455,58	R 2 803 796,88	R 2 960 897,10
1015018	LM ERASMUS BOEDERY GRASBULT	R 6 735,03	R 6 728,32	R 6 721,60	R 6 714,89	R 6 708,17	R 6 701,46	R 6 695,38	R 6 620,27	R 6 614,19	R 873 730,79	R 933 970,10
1002657	A TERWIN	R 8 590,07	R 8 541,36	R 8 492,64	R 8 443,92	R 8 395,21	R 8 346,48	R 8 300,38	R 7 998,84	R 7 952,77	R 495 933,19	R 570 994,86
1016074	THABAZIBU F TRADING	R 7 384,05	R 7 518,58	R 9 633,56	R 3 970,94	R 7 551,18	R 10 616,39	R 10 749,08	R 8 604,32	R 5 039,62	R 363 969,78	R 435 037,50
1015849	CM AVENANT	R 4 491,33	R 4 334,37	R 4 315,20	R 4 158,26	R 4 001,32	R 3 844,37	R 3 963,35	R 3 711,36	R 3 550,79	R 383 848,43	R 420 218,78
1012890	LI KGWAPI	R 7 480,16	R 7 487,50	R 7 494,84	R 7 423,23	R 7 434,71	R 7 446,19	R 7 459,62	R 7 269,11	R 7 282,54	R 303 832,18	R 370 610,08
1012914	CENTENNIAL TRADING CO 114 PTY LTD	R 4 502,82	R 4 479,25	R 4 455,66	R 4 432,08	R 4 408,49	R 4 421,86	R 4 399,71	R 4 231,65	R 4 209,50	R 298 434,36	R 337 975,38
1011755	TRANSKA RESORT	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 1 571,57	R 290 014,63	R 304 158,76
1007879	GD LANDRY	R 3 218,84	R 3 203,23	R 3 187,60	R 3 171,95	R 3 156,33	R 3 140,70	R 3 125,81	R 3 038,19	R 3 023,26	R 263 346,05	R 291 611,96
1002107	HM GELDENHUYS	R 2 952,12	R 2 943,24	R 2 934,37	R 2 925,50	R 2 916,62	R 2 907,75	R 2 899,29	R 2 768,30	R 2 759,88	R 253 839,82	R 279 846,89
1014983	ED COETZEE	R 2 981,56	R 2 966,98	R 2 952,41	R 2 937,83	R 2 923,26	R 2 908,68	R 2 894,79	R 2 816,78	R 2 802,95	R 228 613,16	R 254 798,40
1000868	KJ HAARHOFF	R 4 028,11	R 4 004,31	R 3 980,50	R 3 956,70	R 3 932,89	R 3 909,09	R 3 886,39	R 3 756,32	R 3 733,65	R 207 849,73	R 243 037,69
1006345	THUSANANG MARK	R 2 498,81	R 2 487,35	R 2 475,88	R 2 464,42	R 2 452,96	R 2 441,50	R 2 430,57	R 2 365,23	R 2 354,27	R 217 084,32	R 239 055,31
1006273	NJ MOCHANE	R 3 115,57	R 3 098,32	R 3 081,08	R 3 063,81	R 3 046,57	R 3 029,32	R 3 012,88	R 2 916,59	R 2 900,14	R 197 687,63	R 224 951,91
1006338	SS & VK KOTE	R 2 365,86	R 2 354,87	R 2 343,87	R 2 332,86	R 2 321,86	R 2 310,86	R 2 300,37	R 2 237,43	R 2 227,00	R 199 395,73	R 220 190,71
1006603	E MARAKARELO	R 2 706,53	R 2 692,75	R 2 678,97	R 2 665,19	R 2 651,42	R 2 637,64	R 2 624,50	R 2 546,71	R 2 533,64	R 194 720,96	R 218 458,31
1005712	SEKOEI ( LETAMO TAVERN)	R 2 316,92	R 2 306,06	R 2 295,22	R 2 284,37	R 2 273,51	R 2 262,66	R 2 252,63	R 2 152,65	R 2 142,62	R 181 560,17	R 201 846,81
1006090	BURNE-A-TOWEL PTY LTD	R 2 134,88	R 2 125,21	R 2 115,55	R 2 105,89	R 2 096,23	R 2 086,57	R 2 077,67	R 1 985,04	R 1 976,15	R 182 632,23	R 201 335,42
1000192	JF DE BEER	R 3 385,07	R 3 364,71	R 3 344,35	R 3 323,99	R 3 303,63	R 3 283,27	R 3 263,86	R 3 155,02	R 3 135,57	R 170 761,19	R 200 320,66
1002433	JC HUMAN	R 2 625,96	R 2 611,49	R 2 597,02	R 2 582,54	R 2 568,07	R 2 553,60	R 2 540,11	R 2 421,77	R 2 408,26	R 166 817,30	R 189 726,12
1001953	J ABRAHIM	R 3 192,04	R 3 132,76	R 3 113,70	R 3 054,43	R 2 995,14	R 2 935,87	R 2 877,48	R 2 734,43	R 2 676,01	R 158 689,10	R 185 400,96
1006441	TMS PADISHO	R 1 976,97	R 1 967,82	R 1 958,67	R 1 949,51	R 1 940,36	R 1 931,22	R 1 922,49	R 1 869,48	R 1 860,77	R 166 214,32	R 183 591,61
1005496	R RETSWELELE FUNERALS	R 2 844,22	R 2 828,31	R 2 812,38	R 2 796,46	R 2 780,53	R 2 764,62	R 2 749,57	R 2 645,14	R 2 630,12	R 153 335,48	R 178 186,83
1011977	BLACK GINGER 489 PTY LTD	R 11 299,89	R 11 195,78	R 11 091,67	R 10 987,56	R 10 883,44	R 10 779,33	R 10 680,08	R 10 123,33	R 10 024,08	R 79 269,41	R 176 334,57
1003418	KOMARIN KAFEE (OLIPHANT GGO)	R 2 387,75	R 2 374,56	R 2 361,37	R 2 348,19	R 2 335,00	R 2 321,81	R 2 309,24	R 2 238,66	R 2 226,15	R 152 696,87	R 173 599,60
1011696	M MANAGER	R 560,53	R 560,53	R 560,53	R 560,53	R 560,53	R 560,53	R 560,53	R 560,53	R 560,53	R 162 492,97	R 167 537,74
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	R 3 280,05	R 3 258,88	R 3 237,70	R 3 216,52	R 3 195,34	R 3 174,16	R 3 153,97	R 3 038,90	R 3 018,76	R 135 622,62	R 164 196,90
1002953	B EN M STOOR	R 2 146,45	R 2 135,58	R 2 124,74	R 2 113,88	R 2 103,03	R 2 092,18	R 2 084,34	R 2 111,23	R 2 069,35	R 140 747,28	R 160 748,06
1002071	A WELDECHERKOS(DANIELS)	R 2 107,89	R 2 187,95	R 31 409,42	R 1 102,88	R 1 098,74	R 1 094,60	R 1 090,66	R 1 065,78	R 1 061,83	R 118 470,77	R 160 690,52
1009234	AP MATSHA	R 1 682,38	R 1 674,50	R 1 666,62	R 1 658,73	R 1 650,85	R 1 642,98	R 1 635,48	R 1 589,26	R 1 581,78	R 142 863,57	R 157 646,15
1002438	JC HUMAN	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 157 487,29	R 157 487,29
1002314	PAV BURGER	R 5 124,31	R 5 082,67	R 5 041,02	R 5 037,63	R 5 100,05	R 5 058,40	R 5 018,70	R 4 927,36	R 4 887,66	R 104 642,87	R 149 920,67
1003420	O OLIPHANT (MADISO SENTRA)	R 1 920,25	R 1 908,16	R 2 030,30	R 1 913,87	R 1 889,30	R 1 864,74	R 1 854,72	R 1 900,32	R 1 877,90	R 129 783,62	R 146 943,18
1009433	MW SEEKOEI	R 1 470,82	R 1 464,68	R 1 458,54	R 1 452,39	R 1 446,25	R 1 440,11	R 1 434,25	R 1 397,35	R 1 391,49	R 131 494,03	R 144 449,91
1001892	PAV BURGER	R 2 576,71	R 2 555,88	R 2 535,06	R 2 514,24	R 2 493,42	R 2 472,59	R 2 452,74	R 2 341,39	R 2 321,54	R 100 014,52	R 122 278,09
1004131	CE COETZEE	R 1 320,92	R 1 314,67	R 1 308,42	R 1 302,18	R 1 295,93	R 1 289,68	R 1 283,73	R 1 250,26	R 1 244,37	R 105 727,15	R 117 337,31
1003152	PJ MALAN	R 1 142,22	R 1 137,13	R 1 132,04	R 1 126,95	R 1 121,86	R 1 116,77	R 1 111,91	R 1 084,73	R 1 079,84	R 106 437,26	R 116 490,71
1007135	TF DLAMINI (PROK)	R 1 237,70	R 1 231,56	R 1 225,42	R 1 219,27	R 1 213,13	R 1 206,99	R 1 201,13	R 1 164,23	R 1 158,37	R 104 900,01	R 115 757,81
1001897	BS KGOSIANG	R 1 376,23	R 1 369,52	R 1 362,81	R 1 356,09	R 1 349,38	R 1 342,67	R 1 336,59	R 1 261,47	R 1 255,40	R 102 864,13	R 114 874,29
1012635	N LE ROUX	R 1 092,03	R 1 087,88	R 1 083,74	R 1 079,61	R 1 075,47	R 1 071,33	R 1 067,38	R 1 042,51	R 1 038,56	R 105 052,45	R 114 690,96
1009073	M LESABE	R 1 619,73	R 1 610,93	R 1 602,14	R 1 593,35	R 1 584,56	R 1 575,77	R 1 567,39	R 1 520,34	R 1 512,00	R 100 290,52	R 114 476,73
1006327	J CINDI	R 2 949,15	R 2 920,49	R 2 899,32	R 2 870,66	R 2 841,98	R 2 813,33	R 2 785,65	R 2 660,88	R 2 633,18	R 87 472,29	R 112 846,93
1007092	NS DIKGETSI	R 1 885,17	R 1 874,16	R 1 863,15	R 1 852,16	R 1 841,15	R 1 830,15	R 1 819,67	R 1 756,72	R 1 746,29	R 95 300,51	R 111 769,13
1012847	M BARGICHO	R 1 962,05	R 1 950,28	R 1 938,50	R 1 926,73	R 1 914,95	R 1 903,19	R 1 891,95	R 1 826,18	R 1 815,02	R 93 497,39	R 110 626,24
1006334	DP MANOPOLE	R 1 490,77	R 1 482,67	R 1 474,57	R 1 466,47	R 1 458,37	R 1 450,28	R 1 442,56	R 1 399,27	R 1 391,53	R 96 773,86	R 109 830,35
1002218	MJ MAIJANE& H/A KGATELOPELE	R 1 282,15	R 1 275,67	R 1 269,19	R 1 262,72	R 1 256,24	R 1 249,76	R 1 243,58	R 1 208,98	R 1 202,76	R 92 329,03	R 103 580,08
1003187	VILJOEN	R 1 494,78	R 1 486,45	R 1 478,13	R 1 469,80	R 1 461,47	R 1 453,14	R 1 445,20	R 1 400,66	R 1 392,72	R 90 466,17	R 103 548,52
1006863	R SPAGEN	R 931,50	R 928,03	R 924,56	R 921,08	R 917,61	R 914,14	R 910,83	R 889,97	R 886,66	R 95 052,01	R 103 276,39
1006078	ILIFU TRADING 240C C	R 743,60	R 740,93	R 738,26	R 735,58	R 732,91	R 730,24	R 727,70	R 711,65	R 709,10	R 95 788,24	R 102 358,21

ACCOUNT NO	NAME	CURRENT	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1009392	SON JOHN'S REVELATION CHURCH OF SA	R 1 556,21	R 1 548,22	R 1 540,23	R 1 532,22	R 1 524,23	R 1 516,23	R 1 507,74	R 1 456,91	R 1 448,40	R 88 609,28	R 102 239,67
1001950	AH EBRAHIM	R 3 330,53	R 3 304,42	R 3 278,30	R 3 252,18	R 3 226,06	R 3 199,94	R 3 175,04	R 3 032,65	R 3 007,72	R 73 389,99	R 102 196,83
1008300	M (INDIER SHOP) ABDUL	R 905,58	R 902,11	R 898,64	R 895,16	R 891,69	R 888,22	R 884,91	R 864,05	R 860,74	R 88 313,56	R 96 304,66
1006862	UNCLE SAM'S STORE (PROK)	R 834,05	R 831,38	R 828,71	R 826,04	R 823,37	R 820,70	R 818,15	R 802,10	R 799,56	R 87 911,80	R 95 295,86
1016934	REA AGA TAUNG	R 8 067,98	R 16 446,39	R 70 603,78	R -	R -	R -	R -	R -	R -	R -	R 95 118,15
1002167	V VAN DEN BERG	R 1 822,96	R 1 812,11	R 1 801,25	R 1 790,40	R 1 779,53	R 1 768,68	R 1 758,66	R 1 658,67	R 1 648,65	R 78 382,87	R 94 223,78
1008299	S AHMED	R 1 177,99	R 1 171,85	R 1 165,71	R 1 159,56	R 1 153,42	R 1 147,28	R 1 141,42	R 1 104,52	R 1 098,66	R 80 874,76	R 91 195,17
1008297	LP MOKITIMI	R 951,88	R 947,49	R 943,09	R 938,70	R 934,30	R 929,91	R 925,71	R 902,18	R 898,01	R 80 786,77	R 89 158,04
1016497	JJ BURGER	R 493,43	R 493,43	R 493,43	R 493,43	R 493,43	R 493,43	R 493,43	R 493,43	R 493,43	R 82 865,04	R 87 305,91
1012602	HM ALI	R 350,59	R 350,59	R 350,59	R 350,59	R 350,59	R 350,59	R 350,59	R 350,59	R 350,59	R 83 454,50	R 86 609,81
1015126	NEOTEL(4800224455)	R 6 205,34	R 4 231,61	R 4 483,54	R 4 095,21	R 3 351,64	R 3 881,21	R 3 497,45	R 3 738,74	R 3 002,41	R 49 117,59	R 85 604,74
1016262	BIGS ENGINEERING AND SUPPLY	R 1 722,31	R 1 448,27	R 1 658,15	R 1 298,36	R 1 290,09	R 1 407,28	R 6 124,67	R 1 151,52	R 1 728,05	R 66 706,45	R 84 535,15
1015924	BV SOKUPHA	R 1 745,00	R 1 734,14	R 1 723,29	R 1 712,44	R 1 701,57	R 1 690,72	R 1 680,70	R 1 624,68	R 1 610,91	R 68 320,22	R 83 543,67
1015901	ARE SEMELELENG CO-OPERATIVE LTD	R 804,59	R 1 098,23	R 796,30	R 792,16	R 788,02	R 783,88	R 779,94	R 755,06	R 751,11	R 76 169,21	R 83 518,50
1002220	VAN ZYL (TCT SPARES) HK	R 1 011,64	R 1 007,50	R 1 003,36	R 999,23	R 995,09	R 990,95	R 987,00	R 962,13	R 958,18	R 73 939,97	R 82 855,05
1004167	TRANSNET PROPERTY VAT 4720103177	R 1 507,82	R 1 498,44	R 1 489,06	R 1 479,67	R 1 470,29	R 1 460,91	R 1 452,28	R 1 361,11	R 1 352,50	R 68 366,52	R 81 438,60
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	R 1 770,95	R 1 760,10	R 1 749,24	R 1 738,39	R 1 727,53	R 1 716,68	R 1 619,10	R 10 991,31	R 1 893,26	R 55 321,77	R 80 288,33
1016086	V VAN DEN BERG	R 374,70	R 374,70	R 374,70	R 374,70	R 374,70	R 374,70	R 374,70	R 374,70	R 374,70	R 76 891,30	R 80 263,60
1010024	KOPANO BAKERY	R 685,58	R 682,90	R 680,23	R 677,56	R 674,89	R 672,22	R 669,67	R 653,63	R 651,08	R 73 459,57	R 79 507,33
1001930	PAV BURGER	R 1 320,41	R 1 311,85	R 1 303,29	R 1 303,29	R 1 320,41	R 1 311,85	R 1 303,69	R 1 311,02	R 1 302,88	R 67 466,49	R 79 255,18
1001899	A STAR CAFE	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 79 024,95	R 79 024,95
1013049	T VERMEULEN	R 1 525,50	R 1 515,78	R 1 506,06	R 1 496,34	R 1 486,63	R 1 476,91	R 1 467,65	R 1 415,68	R 1 406,42	R 64 957,86	R 78 254,83
1001878	VLEIS PALEIS	R 318,21	R 318,21	R 318,21	R 318,21	R 318,21	R 318,21	R 318,21	R 318,21	R 318,21	R 72 776,80	R 75 640,69
1016243	BONANE ENTERPRIZES (PROK)	R 345,04	R 345,04	R 345,04	R 345,04	R 345,04	R 345,04	R 345,04	R 345,04	R 345,04	R 72 521,30	R 75 626,66
1001891	HUA HUA RON INV (PTY LTD)_CLOTHING SHOP	R 896,51	R 892,37	R 888,23	R 884,09	R 879,95	R 875,81	R 871,86	R 846,99	R 843,04	R 67 739,37	R 75 618,22
1002435	H KATHRADA	R 1 620,17	R 1 609,47	R 1 603,40	R 1 592,69	R 1 586,64	R 1 580,58	R 1 575,35	R 1 482,27	R 1 472,35	R 60 278,73	R 74 401,65
1011567	JT MAKAME	R 1 429,53	R 1 415,46	R 1 406,86	R 1 392,78	R 1 378,72	R 1 364,66	R 1 351,00	R 1 294,13	R 1 280,47	R 61 927,26	R 74 240,87
1200313	CM AVENANT	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 73 401,23	R 73 401,23
1003099	D RANDALL	R 1 692,83	R 1 680,83	R 1 668,82	R 1 670,23	R 1 658,23	R 1 646,22	R 1 634,77	R 1 567,87	R 1 556,39	R 56 890,15	R 71 666,34
1002316	SPAR BAKKERY	R 70 835,85	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 70 835,85
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 288,73	R 67 766,39	R 70 364,96
1200229	J CINDI	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 69 596,83	R 69 596,83
1006333	EXTRA JABULA STORE (PROK)EG	R 261,51	R 261,51	R 261,51	R 261,51	R 261,51	R 261,51	R 261,51	R 261,51	R 261,51	R 66 105,42	R 68 459,01
1006331	BONANE ENTERPRIZES (PROK)	R 1 161,72	R 1 154,32	R 1 146,92	R 1 139,51	R 1 132,11	R 1 124,71	R 1 117,65	R 1 078,02	R 1 071,00	R 56 268,76	R 66 394,72
1002136	EJH DANIELS	R 1 957,87	R 1 944,00	R 1 930,14	R 1 916,28	R 1 902,41	R 1 888,55	R 1 875,66	R 1 759,56	R 1 746,70	R 49 082,79	R 66 003,96
1003151	NR ROSSOUW/ CJ VENTER	R 1 103,34	R 1 096,63	R 1 089,91	R 1 083,20	R 1 076,48	R 1 069,77	R 1 111,16	R 992,91	R 1 029,39	R 55 515,45	R 65 168,24
1016635	SEED OF LIFE INVESTMENTS (PTY LTD)	R 1 120,56	R 1 114,10	R 1 107,65	R 1 101,20	R 1 094,74	R 1 088,29	R 1 082,13	R 1 044,93	R 1 038,73	R 55 154,53	R 64 946,86
1015917	BUZAPHI CONSTRUCTION PTY LTD	R 1 154,97	R 1 148,26	R 1 141,55	R 1 134,83	R 1 128,12	R 1 121,40	R 1 115,33	R 1 040,21	R 1 034,14	R 53 475,50	R 63 494,31
1013014	LG JAKKALS	R 664,90	R 664,90	R 664,90	R 664,90	R 664,90	R 664,90	R 664,90	R 633,85	R 633,85	R 56 112,08	R 62 034,08
1015979	D DITIRO TSACA TRADING 6CC	R 1 086,62	R 1 080,47	R 1 074,33	R 1 068,19	R 1 062,04	R 1 055,91	R 1 050,04	R 1 013,14	R 1 007,28	R 52 199,76	R 61 697,78
1015070	TD SEBUZO	R 796,55	R 792,41	R 788,27	R 784,13	R 779,99	R 775,85	R 865,52	R 840,64	R 836,70	R 54 274,37	R 61 534,43
1002201	MARAIS	R 354,74	R 354,74	R 354,74	R 354,74	R 354,74	R 354,74	R 354,74	R 354,74	R 354,74	R 57 430,48	R 60 623,14
1003194	WARRENTON DRIVING SCHOOL	R 275,19	R 275,19	R 275,19	R 275,19	R 275,19	R 275,19	R 275,19	R 275,19	R 275,19	R 56 770,06	R 59 246,77
1013033	DO CINDI	R 1 045,48	R 1 039,34	R 1 033,19	R 1 029,84	R 1 023,70	R 1 017,55	R 1 011,69	R 974,79	R 968,93	R 49 650,71	R 58 795,22
1012880	BROADBAND INFRACO SOC LTD	R 1 112,92	R 1 106,21	R 1 099,50	R 1 092,78	R 1 086,07	R 1 079,35	R 1 073,28	R 998,16	R 992,09	R 46 069,62	R 55 709,98
1012863	W ZHENG	R 790,42	R 786,28	R 782,14	R 778,00	R 773,86	R 769,72	R 765,77	R 736,95	R 736,95	R 46 875,91	R 53 799,94
1013059	S SHANAS 24 HOUR CAFE AND TAKE AWAYS	R 241,53	R 241,53	R 241,53	R 241,53	R 241,53	R 241,53	R 241,53	R 241,53	R 241,53	R 50 535,26	R 52 709,03
1006139	CLAYSON SCRAP YARD	R 585,65	R 582,97	R 580,30	R 577,63	R 574,96	R 572,29	R 569,74	R 553,70	R 551,15	R 46 604,99	R 51 753,38
1002105	SWT LANDBOU KOOPERASIE	R 583,85	R 581,18	R 578,51	R 575,84	R 573,17	R 570,50	R 567,95	R 551,91	R 549,36	R 46 225,65	R 51 357,92
1016613	SEED OF LIFE INVESTMENTS (PTY LTD)	R 673,53	R 672,10	R 670,66	R 669,23	R 667,79	R 666,36	R 664,99	R 636,40	R 635,02	R 43 740,98	R 49 697,06
1007141	TJ JACOBS	R 1 002,21	R 996,07	R 989,94	R 983,79	R 977,65	R 971,51	R 965,65	R 928,74	R 922,89	R 40 491,41	R 49 229,86

## 6.2 Top 100 Debtors: Households

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1200112	MAGELEVENDZE INV CC	R -	R -	R -	R -	R -	R -	R -	R -	R 915 565,09	R 915 565,09
1006041	SS KOTE	R 4 811,61	R 4 803,69	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 755 366,96	R 798 445,74
1000719	MM MOLOI	R 4 717,64	R 4 712,15	R 4 706,66	R 4 701,17	R 4 695,67	R 4 692,09	R 4 485,89	R 4 482,34	R 684 477,38	R 726 394,13
5002134	W J HEWITT	R -	R -	R -	R -	R -	R -	R -	R -	R 587 661,54	R 587 661,54
1003573	D.C DYKER	R 3 485,55	R 3 481,20	R 3 476,85	R 3 472,51	R 3 468,16	R 3 464,13	R 3 424,51	R 3 420,50	R 452 918,91	R 484 102,21
1001684	MOTSHELE	R 2 894,78	R 2 890,42	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 455 117,03	R 481 006,76
1003911	MJ MALGAS	R 3 439,90	R 3 465,92	R 3 982,41	R 3 252,21	R 7 877,28	R 3 205,70	R 7 427,36	R 5 460,51	R 423 369,48	R 464 946,20
1004132	D GEORGE	R 2 365,38	R 2 361,24	R 2 357,10	R 2 352,95	R 2 359,93	R 2 355,99	R 2 331,11	R 2 327,16	R 429 290,93	R 450 471,31
1006176	A TSWELELOPELE COMMUN	R 2 467,68	R 2 463,95	R 2 460,21	R 2 456,47	R 2 452,72	R 2 449,16	R 2 426,71	R 2 423,15	R 415 315,28	R 437 386,75
1200511	OK THETHE	R -	R -	R -	R -	R -	R -	R -	R -	R 428 298,20	R 428 298,20
1002654	MAGELEVENDZE INV CC	R 6 216,90	R 6 185,40	R 6 160,44	R 6 122,38	R 6 107,72	R 6 109,03	R 5 875,37	R 5 856,32	R 369 018,80	R 423 907,32
1001698	GR MARTIN	R 2 456,75	R 2 451,25	R 2 450,38	R 2 444,89	R 2 439,39	R 2 434,15	R 2 403,59	R 2 398,39	R 391 538,21	R 413 479,24
1014723	HC CLOETE	R 8 642,26	R 8 584,42	R 8 526,58	R 8 468,74	R 8 410,90	R 8 355,76	R 8 046,49	R 7 991,31	R 334 460,21	R 410 186,77
1004530	KM MELATO	R 2 874,86	R 2 869,94	R 2 865,03	R 2 860,11	R 2 855,19	R 2 850,51	R 2 823,10	R 2 818,38	R 384 473,96	R 410 170,85
1015035	G OLIPHANT	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 2 160,73	R 368 321,15	R 387 767,72
1003775	LI VAN DER WESTHUIZEN	R 3 617,85	R 6 793,55	R 2 623,17	R 6 834,65	R 2 373,03	R 2 341,57	R 5 496,13	R 3 163,33	R 343 029,97	R 380 743,21
1002046	I GOLODA	R 8 004,38	R 13 451,28	R 3 990,91	R 3 252,85	R 2 951,37	R 2 984,01	R 3 355,37	R 3 005,35	R 306 459,62	R 357 713,05
1015157	A MMITSHANE	R 561,73	R 289 324,38	R 558,25	R 556,52	R 554,79	R 553,13	R 542,71	R 541,05	R 60 179,27	R 356 603,23
5002216	GS GADIPEDI	R -	R -	R -	R -	R -	R -	R -	R -	R 354 508,00	R 354 508,00
1001202	E SWANEPOEL	R 2 580,97	R 2 574,56	R 2 568,13	R 2 561,71	R 2 564,56	R 2 567,70	R 2 541,45	R 2 535,36	R 314 003,19	R 337 085,02
1016194	A TURNER	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 1 655,24	R 314 333,94	R 329 231,10
1008607	JM KGOROYABOGO	R 2 366,46	R 2 362,71	R 2 358,97	R 2 355,24	R 2 351,50	R 2 347,93	R 2 325,48	R 2 321,91	R 301 715,64	R 322 876,03
1008542	J MTHEMBU	R -	R -	R -	R -	R -	R -	R -	R -	R 320 531,56	R 320 531,56
1001551	JM GRASS	R 2 776,23	R 3 602,21	R 3 015,01	R 2 622,21	R 3 477,89	R 2 885,39	R 3 165,28	R 2 493,50	R 292 739,43	R 320 467,41
1004603	I CARELSE	R 4 432,78	R 2 382,02	R 2 776,72	R 2 638,55	R 2 743,86	R 2 690,86	R 2 896,29	R 658,01	R 290 772,92	R 315 012,73
1012870	S MAHLAOLA	R 1 912,10	R 1 910,37	R 1 908,63	R 1 922,88	R 1 921,15	R 1 919,49	R 1 909,06	R 1 907,41	R 296 346,58	R 313 571,51
1007654	MG KGOSIENG	R 1 960,88	R 1 956,78	R 1 952,70	R 1 948,62	R 1 944,53	R 1 940,63	R 1 916,27	R 1 912,43	R 282 729,25	R 300 227,05
1200523	BG MOKWA	R -	R -	R -	R -	R -	R -	R -	R -	R 298 733,45	R 298 733,45
1004103	K.C MOJANAGA	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 1 285,77	R 286 257,16	R 297 829,09
1007589	A JAKWA	R 1 959,98	R 1 955,77	R 1 951,57	R 1 947,37	R 1 943,17	R 1 939,16	R 1 914,24	R 1 910,23	R 280 176,17	R 297 661,83
1006503	MONTSHABATHO (PROK)	R 1 469,58	R 1 468,96	R 1 468,35	R 1 467,74	R 1 467,13	R 1 466,54	R 1 463,24	R 1 462,68	R 276 798,95	R 290 003,36
1015052	JTF LEEUW	R 3 046,96	R 5 141,70	R 3 882,80	R 3 594,76	R 7 523,72	R 3 754,23	R 5 465,95	R 4 435,59	R 240 806,16	R 281 416,22
1007806	GS MOTLHALE	R 2 024,58	R 2 020,54	R 2 016,51	R 2 012,49	R 2 008,47	R 2 004,63	R 1 980,60	R 1 976,79	R 261 955,31	R 280 028,53
1001833	J DIBAKWANE	R 2 098,66	R 2 094,08	R 2 089,51	R 2 084,95	R 2 080,37	R 2 076,01	R 2 050,41	R 2 046,08	R 259 515,89	R 278 239,18
1016323	M COETZEE	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 1 814,90	R 251 865,17	R 268 199,27
1006379	TM MARUMO	R 1 274,30	R 1 273,90	R 1 273,49	R 1 273,09	R 1 272,68	R 1 272,30	R 1 270,16	R 1 269,75	R 250 425,67	R 261 880,05
5002161	KS MOSES	R -	R -	R -	R -	R -	R -	R -	R -	R 258 165,11	R 258 165,11
1006262	D MEDUPE	R 1 889,89	R 1 885,85	R 1 881,82	R 1 877,80	R 1 873,77	R 1 869,93	R 1 845,90	R 1 842,09	R 241 031,35	R 257 892,31
1003761	FM PETERSEN	R 2 672,13	R 2 898,65	R 2 756,46	R 2 920,37	R 2 634,55	R 2 804,08	R 2 788,13	R 2 728,06	R 232 326,91	R 257 211,75
1006254	SD MOCHANE	R 2 040,33	R 2 033,18	R 2 026,02	R 2 018,88	R 2 011,73	R 2 004,91	R 1 964,23	R 1 957,39	R 230 241,61	R 248 345,76
1008906	GC KOBOKOE	R 1 803,94	R 1 800,19	R 1 796,46	R 1 792,72	R 1 788,98	R 1 785,42	R 1 762,96	R 1 759,40	R 225 502,14	R 241 599,88
1003898	D.J RAPOO	R 1 187,85	R 1 186,12	R 1 184,37	R 1 182,64	R 1 180,91	R 1 179,25	R 1 168,83	R 1 167,17	R 228 740,25	R 239 366,98
1009184	NM MAHAPA	R 1 800,47	R 1 796,44	R 1 792,40	R 1 788,38	R 1 784,35	R 1 780,52	R 1 756,48	R 1 752,67	R 223 040,99	R 239 097,19
1015056	MH HUNT	R 3 007,84	R 3 024,33	R 3 035,65	R 3 909,87	R 3 316,83	R 3 215,58	R 3 112,03	R 3 096,58	R 210 316,54	R 239 026,67
5002158	G NEL	R -	R -	R -	R -	R -	R -	R -	R -	R 236 893,63	R 236 893,63
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 229 650,92	R 229 650,92
1009668	MJ MATLE	R 1 707,62	R 1 705,18	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 214 293,58	R 229 573,58
1000886	ML VAN WYK	R 1 523,93	R 1 522,19	R 1 520,46	R 1 518,72	R 1 516,98	R 1 515,33	R 1 504,90	R 184,11	R 216 263,29	R 228 594,32

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
1005708	AAP VAN WYK	R 1 932,38	R 1 928,03	R 1 923,68	R 1 919,34	R 1 915,00	R 1 910,97	R 1 871,35	R 1 867,33	R 209 503,44	R 226 708,25
1002959	JA VAN NIEKERK	R 1 346,18	R 1 349,82	R 1 353,46	R 1 355,51	R 1 353,78	R 1 357,69	R 1 352,84	R 1 356,74	R 212 038,50	R 224 207,05
1012871	S MAHLAOLA	R 1 744,80	R 1 739,54	R 1 734,27	R 1 729,00	R 1 723,74	R 1 718,73	R 1 689,40	R 1 684,42	R 205 732,37	R 221 246,32
1002678	CAD HEESE	R 1 592,38	R 1 587,35	R 1 582,31	R 1 577,28	R 1 572,25	R 1 567,46	R 1 540,57	R 1 535,75	R 206 981,12	R 221 133,88
1007667	SB MOEKETSI	R 1 545,19	R 1 541,11	R 1 537,02	R 1 532,93	R 1 528,85	R 1 524,96	R 1 500,59	R 1 496,74	R 206 890,76	R 220 647,42
1010015	F LOTSHE	R 1 618,29	R 1 615,85	R 1 613,43	R 1 611,01	R 1 608,56	R 1 606,25	R 1 592,11	R 1 589,80	R 205 013,03	R 219 489,04
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 209 419,43	R 218 233,22
1200247	M SETLHODI	R -	R -	R -	R -	R -	R -	R -	R -	R 215 225,28	R 215 225,28
1200515	T KHANYEZA	R -	R -	R -	R -	R -	R -	R -	R -	R 214 952,64	R 214 952,64
1009487	KG DIPHATSE	R 1 618,34	R 1 614,26	R 1 610,17	R 1 606,08	R 1 602,00	R 1 598,11	R 1 573,73	R 1 569,89	R 200 281,92	R 214 696,92
1012787	LTK MOKOROANE	R 1 700,26	R 1 697,88	R 1 694,13	R 1 690,37	R 1 686,89	R 1 683,31	R 1 654,69	R 1 652,81	R 199 194,58	R 214 358,47
1006649	KL SMOUS	R 1 657,41	R 1 652,44	R 1 647,49	R 1 642,54	R 1 637,59	R 1 632,86	R 1 603,89	R 1 599,19	R 199 551,69	R 214 287,45
1009220	N TYIWA	R 1 631,26	R 1 627,17	R 1 623,07	R 1 619,00	R 1 614,91	R 1 611,01	R 1 586,65	R 1 582,81	R 197 958,35	R 212 489,56
1007365	C KHUPISO	R 1 468,93	R 1 465,19	R 1 461,45	R 1 457,71	R 1 453,97	R 1 450,41	R 1 427,95	R 1 424,39	R 197 853,83	R 210 936,49
1007554	MOCUMI T2086/1997	R 1 522,56	R 1 517,61	R 1 512,66	R 1 507,71	R 1 502,76	R 1 498,03	R 1 469,04	R 1 464,36	R 196 834,91	R 210 357,16
1007749	M RATIKOANE	R 1 521,95	R 1 517,86	R 1 513,77	R 1 509,70	R 1 505,60	R 1 501,71	R 1 477,34	R 1 473,51	R 196 086,05	R 209 633,51
1002915	EC FOURIE	R 16 856,68	R 2 123,83	R 1 942,14	R 7 817,71	R 3 769,22	R 4 240,79	R 5 249,26	R 3 030,76	R 161 246,56	R 208 185,85
1011661	DL SEETELO	R 1 057,44	R 1 056,91	R 1 056,37	R 1 055,84	R 1 055,30	R 1 054,79	R 1 051,58	R 1 051,08	R 197 576,85	R 207 074,13
1015944	CHS VENTER	R 1 812,57	R 4 694,41	R 1 803,88	R 1 799,54	R 1 795,18	R 1 791,17	R 1 751,53	R 1 747,53	R 185 080,78	R 204 093,51
1200228	MA PHETLHU	R -	R -	R -	R -	R -	R -	R -	R -	R 204 032,23	R 204 032,23
1002419	M LERATONG CASH & CARR	R 1 668,66	R 1 668,28	R 1 667,81	R 1 674,41	R 1 667,54	R 1 667,48	R 1 638,81	R 1 632,27	R 187 796,17	R 202 750,93
1008024	PK MOTSEOKAE	R 1 397,75	R 1 393,71	R 1 389,68	R 1 385,66	R 1 381,65	R 1 377,80	R 1 353,77	R 1 349,96	R 189 541,17	R 201 972,93
1005778	JP VAN STADEN	R 2 124,79	R 2 115,20	R 2 105,62	R 2 096,05	R 2 086,48	R 2 077,34	R 2 023,62	R 2 014,51	R 182 210,50	R 200 988,47
1006811	LM DLAMINI	R 1 530,61	R 1 526,17	R 1 521,74	R 1 517,32	R 1 512,88	R 1 508,65	R 1 482,48	R 1 478,26	R 186 333,05	R 199 946,20
1200279	JJ TERBLANCHE	R -	R -	R -	R -	R -	R -	R -	R -	R 199 376,85	R 199 376,85
1200340	RM OLIPHANT (PROK)	R -	R -	R -	R -	R -	R -	R -	R -	R 195 940,30	R 195 940,30
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 184 856,65	R 192 899,14
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 185 204,23	R 192 271,66
1006426	MM CINDI	R 1 242,79	R 1 239,05	R 1 235,31	R 1 231,58	R 1 227,84	R 1 224,27	R 1 201,81	R 1 198,25	R 179 719,66	R 190 767,08
1003334	TB BODIGELO	R 2 572,97	R 1 662,91	R 2 722,68	R 2 286,64	R 1 916,39	R 2 015,54	R 2 333,13	R 3 342,71	R 164 593,94	R 190 359,13
1008027	J NDUMILE	R 1 390,99	R 1 386,84	R 1 382,70	R 1 378,56	R 1 374,41	R 1 370,46	R 1 345,87	R 1 341,89	R 177 387,79	R 189 754,63
1006736	HO KGADIETE	R 1 349,47	R 1 345,33	R 1 341,18	R 1 337,05	R 1 332,89	R 1 328,95	R 1 304,35	R 1 300,37	R 176 270,46	R 188 263,65
1008306	M M MOEKETSI	R 1 431,05	R 1 426,96	R 1 422,87	R 1 418,80	R 1 414,71	R 1 410,81	R 1 386,44	R 1 382,61	R 175 455,41	R 188 184,80
1007434	SE MOTSHABI	R 1 281,59	R 1 277,49	R 1 273,41	R 1 269,33	R 1 265,24	R 1 261,34	R 1 236,98	R 1 233,14	R 176 445,56	R 187 829,75
1003689	J KUBOEKAE	R 1 606,31	R 1 601,62	R 1 596,93	R 1 596,87	R 1 592,18	R 1 592,34	R 1 566,16	R 1 561,67	R 172 548,79	R 186 873,86
1006443	MG NNELANG	R 1 425,78	R 1 421,69	R 1 417,59	R 1 413,51	R 1 409,42	R 1 405,52	R 1 381,16	R 1 377,32	R 173 443,72	R 186 125,56
1007443	M IKANENG	R 1 357,41	R 1 352,80	R 1 348,18	R 1 343,59	R 1 338,98	R 1 334,59	R 1 307,52	R 1 303,09	R 173 817,18	R 185 865,35
5002357	SF MOHAMMED	R -	R -	R -	R -	R -	R -	R -	R -	R 185 156,05	R 185 156,05
1008972	MM BOPAPIE	R 1 315,35	R 1 311,27	R 1 307,18	R 1 303,09	R 1 299,01	R 1 295,12	R 1 270,75	R 1 266,90	R 172 223,69	R 183 911,79
1001717	TN BURGER	R 3 382,86	R 2 255,60	R 1 813,58	R 1 806,79	R 1 781,67	R 1 723,47	R 1 704,77	R 1 681,71	R 162 324,16	R 183 024,91
1007751	ME MOSIENYANE	R 1 411,35	R 1 407,27	R 1 403,18	R 1 399,10	R 1 395,01	R 1 391,11	R 1 366,74	R 1 362,91	R 170 105,17	R 182 657,28
1007462	PE WOLF	R 1 304,21	R 1 299,77	R 1 295,34	R 1 290,91	R 1 286,47	R 1 282,25	R 1 256,08	R 1 251,86	R 170 152,89	R 181 728,41
1004443	GG OLIPHANT	R 1 723,75	R 1 716,76	R 1 709,76	R 1 702,76	R 1 695,76	R 1 689,10	R 1 650,56	R 1 643,85	R 166 047,15	R 181 310,21
1008248	J SETACHE	R 1 354,97	R 1 350,88	R 1 346,79	R 1 342,71	R 1 338,62	R 1 334,72	R 1 310,36	R 1 306,52	R 168 879,40	R 180 924,02
1009094	GR OLIPHANT	R 1 279,41	R 1 275,32	R 1 271,23	R 1 267,15	R 1 263,07	R 1 259,17	R 1 234,81	R 1 230,97	R 169 271,80	R 180 636,43
1006744	ZU GOTGANA	R 1 434,55	R 1 430,10	R 1 425,67	R 1 421,23	R 1 416,81	R 1 412,58	R 1 386,42	R 1 382,19	R 167 027,11	R 179 775,63
1008254	OT MOROKE	R 1 383,48	R 1 378,78	R 1 374,08	R 1 369,38	R 1 364,68	R 1 360,21	R 1 332,64	R 1 328,13	R 167 429,61	R 179 709,16
1007813	C SETUMISHO	R 1 245,49	R 1 241,74	R 1 238,00	R 1 234,27	R 1 230,53	R 1 226,96	R 1 204,51	R 1 200,94	R 168 234,28	R 179 305,94
5002467	TM TSHESIBE	R -	R -	R -	R -	R -	R -	R -	R -	R 178 444,03	R 178 444,03
1002757	A VAN NIEKERK	R 1 340,13	R 1 335,78	R 1 331,43	R 1 327,08	R 1 322,73	R 1 318,72	R 1 279,09	R 1 275,06	R 165 885,84	R 177 760,33
1007563	J SEGANO	R 1 252,67	R 1 248,52	R 1 244,37	R 1 240,24	R 1 236,09	R 1 232,14	R 1 207,55	R 1 203,56	R 166 385,23	R 177 507,18

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

ACCOUNT NO	NAME	CURRENT	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1014691	NATIONAL GOVERNMENT OF RSA	R 93 014,23	R 92 389,56	R 91 764,89	R 91 140,22	R 90 544,71	R 87 204,21	R 86 608,70	R 86 013,20	R 85 417,69	R 84 448 774,38	R 4 252 871,79
1014741	LAERSKOOLO HARTSVALLEI	R 23 770,30	R 23 610,66	R 23 451,03	R 23 291,39	R 23 139,20	R 22 285,52	R 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 46 824,12	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 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 1 505,02	R 236 222,59	R 249 767,77
1012112	NATIONAL GOVERNMENT OF RSA	R 4 807,19	R 4 775,44	R 4 743,69	R 4 711,94	R 4 681,65	R 4 513,90	R 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 1 264,81	R 234 176,66	R 245 559,95
1004763	WARRENTONVALE COMBINED SCHOOL	R 16 798,54	R 14 708,41	R 16 360,59	R 20 110,53	R 14 703,12	R 16 179,40	R 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 29 753,21	R 29 452,45	R 29 151,68	R 28 850,91	R 28 564,19	R 26 985,87	R 24 158,92	R -	R -	R -	R 196 917,23
1006529	TLHATLOGANG PRIM SCHOOL/	R 5 110,23	R 5 075,32	R 5 040,41	R 5 005,50	R 4 972,22	R 4 762,31	R 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 42 426,75	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	HOERSKOOLO	R 8 372,33	R 8 306,90	R 8 241,49	R 8 176,06	R 8 114,03	R 7 685,88	R 7 623,84	R 7 561,79	R 7 499,75	R 101 052,40	R 172 634,47
1008271	ROLIHLAHLA PRIMARY SCHOOL	R 4 221,09	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 35 392,96	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 1 672,43	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 1 231,38	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 510,39	R 80 112,89	R 84 706,40
1006107	WARRENTON HOSPITAAL	R 32 330,74	R 39 198,30	R -	R -	R -	R -	R -	R -	R -	R -	R 71 529,04
1012301	DEPARTMENT OF LAND AFFAIRS	R 1 112,44	R 1 105,51	R 1 098,58	R 1 091,66	R 1 085,05	R 1 048,44	R 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 1 103,06	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	LAERSKOOLO WARRENTON	R 13 139,92	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 10 074,22	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 718,14	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	STREEKSVERTENWOORDIGER	R 10 924,89	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 706,08	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 792,39	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	HOERSKOOLO SPORTVELDE	R 1 304,31	R 1 284,18	R 1 288,98	R 1 580,24	R 1 268,99	R 1 086,13	R 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 148,07	R 27 030,89	R 28 363,52
1003999	PROVINCIAL GOVERNMENT OF THE NC	R 629,96	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 18 175,63
1001642	NATIONAL GOVERNMENT OF RSA	R 5 903,47	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 1 254,15	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	STREEKSVERTENWOORDIGER	R 2 914,03	R 4 204,36	R 5 135,23	R 2 469,10	R -	R -	R -	R -	R -	R -	R 14 722,72
1012159	LAERSKOOLO HARTSVALLEI	R 3 775,29	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 1 416,36	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 164,43	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 57,17	R 9 197,18	R 9 711,71
1006531	WARRENTON PUBLIEKE SKOOL	R 4 027,13	R 4 027,13	R -	R -	R -	R -	R -	R -	R -	R -	R 8 054,26
1002005	STREEKSVERTENWOORDIGER	R 1 202,93	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 386,34	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
1006325	DIE STREEKSVERTENWOORDIGER	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 5 837,58	R 5 837,58
1001677	PROVINCIAL GOVERNMENT OF THE NC	R 2 830,75	R 2 494,59	R -	R -	R -	R -	R -	R -	R -	R -	R 5 325,34
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	R 3 343,64	R 1 829,10	R -	R -	R -	R -	R -	R -	R -	R -	R 5 172,74
1006860	MOGOMOTSI SEK SCHOOL	R 4 809,13	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 4 809,13
1001849	PROVINCIAL GOVERNMENT OF THE NC	R 47,50	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 4,57	R 1 909,67	R 1 950,80
1002006	STREEKSVERTENWOORDIGER	R 576,97	R 576,95	R 569,63	R 2,06	R -	R -	R -	R -	R -	R -	R 1 725,61
1015124	STREEKSVERTENWOORDIGER	R 573,39	R 571,69	R 184,31	R -	R -	R -	R -	R -	R -	R -	R 1 329,39
1009342	DEPT GESONDHEID PHOLONG KLINIEK	R 415,94	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 5,68	R 918,93	R 970,05
1015125	STREEKSVERTENWOORDIGER	R 571,69	R 208,18	R -	R -	R -	R -	R -	R -	R -	R -	R 779,87
1015122	DIE STREEKSVERTENWOORDIGER	R 591,34	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 3,02	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 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 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 0,46	R 94,63	R 98,77
5002090	WARRENTON HOSPITAAL	R -	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 -	R 6,07
1001848	NATIONAL GOVERNMENT OF RSA	R -	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 -	R 59,82
1003428	NATIONAL GOVERNMENT OF RSA	R -	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 -	R 2 023,94
1001720	NATIONAL GOVERNMENT OF RSA	R -	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 -	R 9 101,94
1000838	BUSLOOTS & SNOEPKAMERS	R -	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 -	R 24 851,21
1012351	REPUBLIEK VAN SUID-AFRIKA	R -	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 -	R 57 359,44
1012356	REPUBLIEK VAN SUID-AFRIKA	R -	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 -	R 94 207,95
1012341	REPUBLIEK VAN SUID-AFRIKA	R -	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 -	R 167 589,07
1012375	PROVINCIAL GOVERNMENT OF THE NC	R -	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 - M07 January

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	6 794	7 854	8 029	8 778	8 118	43 199	40 646	–	123 419	
Bulk Water	0200	3 268	4 039	3 772	2 660	2 281	12 406	14 231	92 398	135 054	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	874	841	865	–	2 579	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	–	1 179	1 708	1 430	593	488	195	1 609	7 202	
Auditor General	0800	818	569	500	891	706	761	41	323	4 609	
Other	0900	–	–	–	–	–	–	–	–	–	
Medical Aid deductions		–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	10 881	13 641	14 009	13 759	12 571	57 694	55 978	94 329	272 863	–

As at 31<sup>st</sup> January 2025, creditors ageing analysis had a balance of R272.8million. This includes Eskom, VaalHartswater, 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.

### 7.1 Top 10 Creditors

CREDITORS	BALANCE
VAALHARTS WATER	-R 135 054 051,05
BULK ELECTRICITY	-R 123 418 680,90
AUDITOR GENERAL	-R 4 608 990,19
PENSION FUND	-R 2 579 037,31
BUSINESS CONNEXION	-R 2 218 331,10
COMPENSATION COMM	-R 1 659 067,31
KUNENE MAKOPO RISK SOLUTION	-R 850 167,73
MEGA WATER CHEM	-R 447 207,65
SMEC	-R 385 595,28
DIRECT PRECISION MANAGEMENT287120	-R 328 497,29
<b>TOTAL</b>	<b>-R 271 549 625,81</b>

## 8. Investment portfolio analysis

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

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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 SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		68 798	69 243	69 243	-	52 621	40 392	12 229	30,3%	69 243
Equitable Share		59 941	65 001	65 001	-	48 751	37 917	10 834	28,6%	65 001
Expanded Public Works Programme Integrated Grant		712	1 242	1 242	-	870	725	146	20,1%	1 242
Local Government Financial Management Grant		3 000	3 000	3 000	-	3 000	1 750	1 250	71,4%	3 000
Municipal Disaster Relief Grant		5 145	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		6 071	2 500	2 500	68	611	1 458	(848)	-58,1%	2 500
FBDM(Operational)		6 071	2 500	2 500	68	611	1 458	(848)	-58,1%	2 500
<b>Other grant providers:</b>		1 180	1 199	1 199	-	616	699	(83)	-11,9%	1 199
Education Training and Development Practices SETA		-	-	-	-	17	-	17		-
National Library South Africa		1 180	-	-	-	600	-	600		-
Northern Cape Arts and Cultural		-	1 199	1 199	-	-	699	(699)	-100,0%	1 199
Post Retirement Benefit		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	76 049	72 942	72 942	68	53 848	42 550	11 299	26,6%	72 942
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		50 290	42 258	42 258	-	53 673	24 651	29 022	117,7%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		18 764	22 258	22 258	-	18 258	12 984	5 274	40,6%	22 258
Regional Bulk Infrastructure Grant		12 011	-	-	-	19 415	-	19 415		-
Water Services Infrastructure Grant		19 515	20 000	20 000	-	16 000	11 667	4 333	37,1%	20 000
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>District Municipality:</b>		4 894	-	-	-	-	-	-		-
Specify (Add grant description)		4 894	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	55 184	42 258	42 258	-	53 673	24 651	29 022	117,7%	42 258
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	131 233	115 200	115 200	68	107 521	67 200	40 321	60,0%	115 200

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
<b>Grants and Subsidies</b>						
<b>Operational</b>						
Equitable Share	65 001 000,00	48 751 000,00	48 751 000,00	48 751 000,00	16 250 000,00	75%
Expanded Public Works Programme Integrated Grant	1 242 000,00	870 000,00	673 715,72	673 715,72	568 284,28	54%
Local Government Financial Management Grant	3 000 000,00	3 000 000,00	2 308 166,42	2 595 756,66	404 243,34	87%
FBDM (Operational)	2 500 000,00	610 812,94	1 345 937,80	1 515 117,67	984 882,33	61%
Education Training and Development Practices SETA	-	16 979,39	-	-	-	-100%
Northern Cape Arts and Cultural	1 199 000,00	599 500,00	724 987,48	727 872,37	471 127,63	61%
<b>Sub-Total</b>	<b>72 942 000,00</b>	<b>53 848 292,33</b>	<b>53 803 807,42</b>	<b>54 263 462,42</b>	<b>19 138 192,58</b>	<b>74%</b>
<b>Capital</b>						
Municipal Infrastructure Grant	22 258 000,00	18 258 000,00	26 790 591,84	34 176 731,87	- 11 918 731,87	154%
Water Services Infrastructure Grant	20 000 000,00	16 000 000,00	11 270 131,52	13 851 754,16	6 148 245,84	69%
Regional Bulk Infrastructure Grant	-	19 414 519,35	-	-	-	-100%
<b>Sub-Total</b>	<b>42 258 000,00</b>	<b>53 672 519,35</b>	<b>38 060 723,36</b>	<b>48 028 486,04</b>	<b>- 5 770 486,04</b>	<b>114%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>115 200 000,00</b>	<b>107 520 811,68</b>	<b>91 864 530,78</b>	<b>102 291 948,46</b>	<b>13 367 706,55</b>	<b>89%</b>

It can then be noted that a total of R107.5 million was received to date for both operational and capital grants, from the total received R102.3 million (VAT Inc) is committed or spent to date which translates into 89% spent on grants and subsidies on both Conditional and Unconditional Grants. The municipality received an allocation for RBIG after the budget approval of 2024/25, the allocation amounts to R30 million. It should be noted the year-to-date expenditure for MIG includes expenditure of R19.4 (Vat Incl) million which is related to RBIG. This will be rectified during the adjustment budget process.

The following conditional grants managed to spend above 58.33% as at the end of January:

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

Municipality needs to improve on spending on the following Grants

- I. Expended Public Works Programme

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 - M07 January

VC055 magareng - Supporting Table SCO Monthly Budget Statement - Councillor and Staff Benefits - M07 January										
Summary of Employee and Councillor remuneration	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25				
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 574	3 843	3 843	306	2 205	2 242	(37)	-2%	3 843
Pension and UIF Contributions		477	555	555	37	252	324	(72)	-22%	555
Medical Aid Contributions		83	128	128	7	42	75	(33)	-44%	128
Motor Vehicle Allowance										
Cellphone Allowance		538	509	509	39	272	297	(25)	-8%	509
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		585	551	551	49	347	322	26	8%	551
<b>Sub Total - Councillors</b>		<b>5 257</b>	<b>5 587</b>	<b>5 587</b>	<b>438</b>	<b>3 119</b>	<b>3 259</b>	<b>(141)</b>	<b>-4%</b>	<b>5 587</b>
<b>% increase</b>	4		<b>6,3%</b>	<b>6,3%</b>						<b>6,3%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		1 274	2 956	2 956	174	1 017	1 724	(708)	-41%	2 956
Pension and UIF Contributions		119	333	333	11	76	194	(118)	-61%	333
Medical Aid Contributions		50	126	126	5	31	73	(42)	-58%	126
Overtime										
Performance Bonus		59	245	245	–	59	143	(83)	-58%	245
Motor Vehicle Allowance		666	1 590	1 590	–	–	927	(927)	-100%	1 590
Cellphone Allowance		9	27	27	–	–	16	(16)	-100%	27
Housing Allowances		–	164	164	–	–	95	(95)	-100%	164
Other benefits and allowances		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	–	–	114	(114)	-100%	195
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 276</b>	<b>5 635</b>	<b>5 635</b>	<b>190</b>	<b>1 183</b>	<b>3 287</b>	<b>(2 104)</b>	<b>-64%</b>	<b>5 635</b>
<b>% increase</b>	4		<b>147,6%</b>	<b>147,6%</b>						<b>147,6%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		31 280	35 480	35 480	2 657	18 824	20 697	(1 872)	-9%	35 480
Pension and UIF Contributions		6 349	6 787	6 787	534	3 708	3 959	(251)	-6%	6 787
Medical Aid Contributions		2 269	2 627	2 627	217	1 429	1 532	(103)	-7%	2 627
Overtime		707	321	321	189	617	187	430	229%	321
Performance Bonus		2 861	2 846	2 846	–	2 771	1 660	1 111	67%	2 846
Motor Vehicle Allowance		25	56	56	–	–	33	(33)	-100%	56
Cellphone Allowance		56	109	109	13	84	63	21	32%	109
Housing Allowances		70	83	83	7	44	48	(5)	-10%	83
Other benefits and allowances		377	208	208	31	210	121	88	73%	208
Payments in lieu of leave										
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment										
Scarcity										
Acting and post related allowance		254	100	100	9	77	58	19	32%	100
In kind benefits		657	100	100	–	–	58	(58)	-100%	100
<b>Sub Total - Other Municipal Staff</b>		<b>44 904</b>	<b>48 716</b>	<b>48 716</b>	<b>3 656</b>	<b>27 765</b>	<b>28 418</b>	<b>(653)</b>	<b>-2%</b>	<b>48 716</b>
<b>% increase</b>	4		<b>8,5%</b>	<b>8,5%</b>						<b>8,5%</b>
<b>Total Parent Municipality</b>		<b>52 437</b>	<b>59 939</b>	<b>59 939</b>	<b>4 283</b>	<b>32 066</b>	<b>34 964</b>	<b>(2 898)</b>	<b>-8%</b>	<b>59 939</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>52 437</b>	<b>59 939</b>	<b>59 939</b>	<b>4 283</b>	<b>32 066</b>	<b>34 964</b>	<b>(2 898)</b>	<b>-8%</b>	<b>59 939</b>
<b>% increase</b>	4		<b>14,3%</b>	<b>14,3%</b>						<b>14,3%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>47 180</b>	<b>54 352</b>	<b>54 352</b>	<b>3 845</b>	<b>28 948</b>	<b>31 705</b>	<b>(2 758)</b>	<b>-9%</b>	<b>54 352</b>

The table above illustrate expenditure on councillor's remuneration and employees.

Section 66 of the MFMA requires that the accounting officer of a municipality must, in a format and for the periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits and in a manner that discloses such expenditure per type of expenditure, namely-

- I. Salaries and wages
- II. Contribution for pension and medical aid
- III. Travel, motor car, accommodation, subsistence and other allowances.
- IV. Housing benefits
- V. Overtime
- VI. any other benefit or allowance related to staff.

For the period under review the municipality has incurred an expenditure amounting to R4.3 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 32.1 million which is 8% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 34.9 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 - M07 January

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash Receipts By Source</b>																
Property rates		451	358	261	378	284	313	234	645	645	645	645	2 883	7 742	8 801	9 206
Service charges - Electricity revenue		1 332	1 516	1 510	1 197	1 840	1 171	1 751	823	823	823	823	(3 732)	9 878	10 332	10 808
Service charges - Water revenue		158	248	111	152	167	117	102	162	162	162	162	239	1 942	2 031	2 124
Service charges - Waste Water Management		49	44	24	25	60	18	36	502	502	502	502	3 760	6 022	6 299	6 588
Service charges - Waste Management		98	94	69	98	102	74	66	311	311	311	311	1 888	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	37	78	39	30	-	-	-	-	(248)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		27 375	3 311	600	252	17	22 226	68	6 079	6 079	6 079	6 079	(5 220)	72 942	71 504	71 453
Other revenue		653	3 798	1 093	1 470	1 629	240	1 843	19 912	19 912	19 912	19 912	148 566	238 939	421 373	470 367
<b>Cash Receipts by Source</b>		<b>30 115</b>	<b>9 422</b>	<b>3 702</b>	<b>3 609</b>	<b>4 177</b>	<b>24 198</b>	<b>4 129</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>28 433</b>	<b>148 114</b>	<b>341 199</b>	<b>524 586</b>	<b>574 986</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15 723	344	12 226	6 721	10 049	8 610	-	3 522	3 522	3 522	3 522	(25 501)	42 258	23 628	34 238
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Depart 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	4	3	0	0	0	0	(26)	5	6	6
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>45 839</b>	<b>9 767</b>	<b>15 925</b>	<b>10 340</b>	<b>14 239</b>	<b>32 812</b>	<b>4 132</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>31 955</b>	<b>122 587</b>	<b>383 462</b>	<b>548 219</b>	<b>609 230</b>
<b>Cash Payments by Type</b>																
Employee related costs		3 330	3 657	4 053	3 685	6 703	3 675	3 845	4 529	4 529	4 529	4 529	7 287	54 352	56 209	58 765
Remuneration of councillors		416	416	416	416	416	599	438	466	466	466	466	606	5 587	5 844	6 113
Interest		-	-	-	-	-	-	-	157	157	157	157	1 258	1 887	1 980	2 077
Bulk purchases - Electricity		-	-	1 881	-	-	5 146	1 739	2 083	2 083	2 083	2 083	7 900	25 000	26 150	27 353
Acquisitions - water & other inventory		772	434	401	518	795	805	583	283	283	283	283	(2 041)	3 400	3 602	3 814
Contracted services		614	723	894	1 173	293	1 582	678	(2 876)	(2 876)	(2 876)	(2 876)	(28 962)	(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	2 872	1 170	1 004	1 004	1 004	1 004	(3 726)	12 044	12 083	12 636
<b>Cash Payments by Type</b>		<b>5 981</b>	<b>6 609</b>	<b>10 407</b>	<b>6 946</b>	<b>9 775</b>	<b>14 680</b>	<b>8 453</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>5 647</b>	<b>(17 677)</b>	<b>67 762</b>	<b>90 329</b>	<b>84 962</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		7 553	-	10 713	5 128	-	14 668	-	3 522	3 522	3 522	3 522	(9 889)	42 258	23 628	34 238
Repayment of borrowing		-	-	-	-	-	-	-	(27)	(27)	(27)	(27)	(213)	(319)	(334)	(349)
Other Cash Flows/Payments		-	-	-	-	-	-	-	108	108	108	108	863	1 294	1 354	1 416
<b>Total Cash Payments by Type</b>		<b>13 534</b>	<b>6 609</b>	<b>21 120</b>	<b>12 074</b>	<b>9 775</b>	<b>29 348</b>	<b>8 453</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>9 250</b>	<b>(26 916)</b>	<b>110 995</b>	<b>114 977</b>	<b>120 267</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>32 305</b>	<b>3 158</b>	<b>(5 196)</b>	<b>(1 734)</b>	<b>4 464</b>	<b>3 464</b>	<b>(4 321)</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>22 706</b>	<b>149 503</b>	<b>272 467</b>	<b>433 242</b>	<b>488 964</b>
Cash/cash equivalents at the month/year beginning:		1 104	33 409	36 567	31 372	29 638	34 102	37 567	33 246	55 951	78 657	101 363	124 068	1 104	273 572	706 814
Cash/cash equivalents at the month/year end:		33 409	36 567	31 372	29 638	34 102	37 567	33 246	55 951	78 657	101 363	124 068	273 572	273 572	706 814	1 195 778

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipt its 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 R8.5 million and this resulted in net decrease in cash held amounting to R 4.3 million. With cash and cash equivalent of R37.3 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R33.2 million. This is a supporting table for table C7 –Cash flow Statement

## 12. Capital programme performance.

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

The actual spent on new assets is R 0 million of the budgeted R 20 million.

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		17 067	20 000	20 000	–	11 270	11 667	397	3,4%	20 000
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures		–	–	–	–	–	–	–		–
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		17 067	20 000	20 000	–	11 270	11 667	397	3,4%	20 000
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		17 067	20 000	20 000	–	11 270	11 667	397	3,4%	20 000
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation								–		
Waste Water Treatment Works								–		
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Total Capital Expenditure on renewal of existing assets	1	17 067	20 000	20 000	–	11 270	11 667	397	3,4%	20 000

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		34 482	22 258	22 258	–	26 791	12 984	(13 807)	-106,3%	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	–	26 791	12 984	(13 807)	-106,3%	22 258
Dams and Weirs								–	–	
Boreholes		14 755	–	–	–	–	–	–	–	–
Reservoirs								–	–	
Pump Stations								–	–	
Water Treatment Works								–	–	
Bulk Mains		19 727	22 258	22 258	–	26 791	12 984	(13 807)	-106,3%	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								–	–	
Total Capital Expenditure on upgrading of existing assets	1	34 482	22 258	22 258	–	26 791	12 984	(13 807)	-106,3%	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			
<div>  <div> <b>National Treasury</b>  <b>Municipal Debt Relief</b>  <b>MFMA Circular No. 124</b>  <b>Municipal Finance Management Act No. 56 of 2003</b> </div> </div>			
<b>Northern Cape Provincial Treasury</b>			
<b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b>			
Period	<div> <div>Jan '24</div> <div>2023/24</div> <div>NC093</div> </div>		
National Financial Year			
Demarcation Code of Municipality being assessed			
District	<b>Frances Baard</b>		
Demarcation Description	<b>Magareng</b>		
<p>I, <b>Turnelo Thage</b>, 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:</p>			
<b>Municipal Debt Relief Conditions (Monthly reporting)</b>			
<div> <div>6.3 +</div> <div>Maintaining the Eskom and bulk water current account –</div> <div>(current account for the purpose of this exercise means the account for a single month's consumption)</div> </div>			
Condition	6.12	6.12.2	6.12.2
		- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?	No payment was made for January.
		<i>Note – refer condition 6.12.2</i>	
		- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/or Water Trading Entity within 5 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://goportal.northerncape.gov.za">https://goportal.northerncape.gov.za</a> ?	No payment was made for January.
		- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/or Water Trading Entity?	No payment was made for January.
		- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)?	Payment was made for the month of January. Attached proof of payment and uploaded on GoMuni.
		<i>Note – current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current accounts) up to the date of N1 approval of the application.</i>	
		- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://goportal.northerncape.gov.za">https://goportal.northerncape.gov.za</a> ?	
		- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	
		- Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 Adopted MTREF
		- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	The municipal MTREF is unfunded and the funding plan was uploaded on GoMuni.
		- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	
		- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	The municipality made provision for debt impairment as per the Annual Financial Statement of 2022/23. This line item will be adjusted as per the 2024/25 financial statement in the adjustment budget.
		<i>Note – For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (also property rates), but provided for debt impairment aligning with the historic collection trend should only be 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i>	
		- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	The municipality made provision for depreciation as per the Annual Financial Statement of 2022/23 for the adopted 2024/25 Budget. This line item will be adjusted as per the 2024/25 financial statement in the adjustment budget.
		<i>Note – If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i>	
		- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	
		<i>Note – If the municipality has an FRP, a separate Budget Funding Plan is not necessary. However, the FRP/MT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	
		- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a Budget Funding Plan (with the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
		<i>Note – only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	
		- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	The municipal financial system does not spread the Eskom tariff as per seasonal trends, its divided by twelve which makes all months the same.
		- Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	The municipality submitted the cost reflective tariff on GoMuni.
		- Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
		- the municipality issues a consolidated monthly bill to all consumers/property owners. In terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	There are still tenant accounts.
		- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	In some cases indigents are blocked.
		- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	In some cases indigents are blocked. Technical Services can not restrict water meters. Faulty meters and straight connections are a lot.
		- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 kilowatt electricity and 6 kilolitres water, respectively?	No restriction devices for water. With electricity we block prepaid sales/ physically cut-off for conventional meters.
		<i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required N1 format.</i>	
		- Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's present MTREF related budget policies and by-laws demonstrate compliance with paragraph 6.6.	
		- Maintain a minimum average quarterly collection of property rates and services charges	
		- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	The municipality collected 14% for the month of January.
		<i>Note – although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
		- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:	
		- the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	Eskom area about 70% of debtors/billing
		- the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas?	Technical Services can not restrict water meters. Faulty meters and straight connections are a lot.
		- the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of improved 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?	
		- 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?	
		- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	

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	
<b>Municipality's Compliance of the 6.8 issue</b>			
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?	Yes	
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variations identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement?</i>	No	
6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No	The municipality has not yet submitted the GVR for the Quarter ending in March/25. For Q1 & Q2 it submitted on GoMuni.
<b>Monitor and report on performance</b>			
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 Budgetary 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 narrative supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system under the mSCOA data string?	Yes	
6.9.3	- Municipalities with financial recovery plans (FRP) - if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No	The municipality has a FRP but is not submitted to Treasury on a monthly basis.
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timely via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No	
<b>Provincial Treasury compliance</b>			
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
<b>Limitation on municipality borrowing powers</b>			
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>			
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No	The municipality budgeted for the free basic for all services for 1200 indigents.
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	
<b>Supporting evidence</b>			
6.13	- 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: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes	The municipality submitted the bank statement for January on GoMuni. There is no write off in 2024/25
6.14	- NERSA license - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	not adhering to monthly bulk purchase payment.

PT: HOD/NT / MM Name:

TUNELI IMAGE

Signature of HOD/NT/ MM:

Date:

18 Feb 2025

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

*Note - The signed Certificate to be uploaded on Deansnet must not include confidential callouts - documents need to be incorporated into the related PT report*



# 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 cor

NB - Collection rate principle applied (Cash c

Collection Rate Assessment																																															
Total Aggregate Collection				4.October - Reporting for September in October				5.November - Reporting for October in November				6.December - Reporting for November in December				Summary - Quarter 2				Q2				7.January - Reporting for December in January																							
				Billing For September	Collection in October	R - Billing not collected	% Collection	Billing For October	Collection in November	R - Billing not collected	% Collection	Billing For November	Collection in December	R - Billing not collected	% Collection					Billing	Collection	R - Billing not collected	% Collection	Q2	Billing For December	Collection in January	R - Billing not collected	% Collection																			
1. Collection for whole demarcation  2. Collection excl Eskom supplied areas  3. Collection: Property Rates  4. Total average collection: Electricity (Municipal supplied areas) 5. Total average collection: Water 6. Total average collection: Wastewater 7. Total average collection: Refuse 8. 7. Total average collection: Interest				5 579 681	757 314	4 822 367	14%	5 553 820	1 243 968	4 465 729	22%	5 781 331	757 314	5 024 017	13%					16 914 832	2 758 597	14 156 235	36%	15%	5 553 820	764 397	4 789 423	14%																			
								-	-	#DIV/0!					-	-	#DIV/0!					-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!																	
								1 128 547	367 481	761 066	33%	1 111 042	279 208	831 835	25%	978 476	367 481	610 995	38%					3 218 066	1 014 170	2 203 896	32%	32%	1 111 042	193 979	917 063	17%															
								468 266	117 050	351 216	25%	466 354	622 231	0	133%	466 489	117 050	349 439	25%					1 401 109	856 311	544 778	61%	61%	466 354	352 596	113 758	76%															
								371 042	98 490	272 552	27%	374 846	122 445	252 401	33%	675 492	98 490	577 003	15%					1 421 381	319 425	1 101 956	22%	22%	374 846	84 139	290 707	22%															
				756 591	22 127	734 464	3%	756 214	51 874	704 340	7%	762 436	22 127	740 308	3%					2 275 241	96 129	2 179 112	4%	4%	756 214	21 473	734 741	3%																			
				565 990	86 342	479 648	15%	571 533	88 036	483 496	15%	574 586	86 342	488 254	15%					1 712 118	260 721	1 451 398	15%	15%	571 533	55 874	515 659	10%																			
				2 289 244	65 824	2 223 420	3%	2 273 831	80 174	2 193 657	4%	2 232 842	65 824	2 201 018	3%					6 886 916	211 822	6 675 095	3%	3%	2 273 831	56 336	2 217 495	2%																			
Complete This Section																Quarter 2 Performance Per Ward																Quarter 3 Performance Per Ward															
				4.October				5.November				6.December												7.January																							
Services	Electricity Supplier	Ward Name & Number	Billing For September	Collection in October	Rand Value of Billing not collected	% Collection	Billing For October	Collection in November	Rand Value of Billing not collected	% Collection	Billing For November	Collection in December	Rand Value of Billing not collected	% Collection					Billing	Collection	R - Billing not collected	% Collection	Q2	Billing For December	Collection in January	Rand Value of Billing not collected	% Collection																				
Property Rates Tax			35 667	157	35 510	0%	35 667		35 667	0%	35 667	157	35 510	0%					107 000	314	106 686	0%	0%	35 667	1 101	34 566	3%																				
Electricity			-	-	-	0%	-	-	-	0%	-	-	-	0%					-	-	-	0%	0%	-	-	-	-	0%																			
Water			43 643	450	43 193	1%	43 643	395	43 248	1%	43 643	450	43 193	1%					130 929	1 296	129 633	0%	1%	43 643	1 575	42 068	4%																				
Refuse			1 103	1	96 411	0%	97 535	318	97 535	1%	1 103	1	96 411	0%					292 604	2 143	290 461	0%	1%	97 535	2	94 950	3%																				
Waste Water			164 008	4 468	160 140	3%	164 008	4 014	160 594	2%	164 008	4 468	160 140	3%					493 825	12 950	480 875	3%	3%	164 008	8 294	156 314	5%																				
Interest			387 254	201	387 052	0%	390 808	-	390 808	0%	394 377	201	394 176	0%					1 172 439	403	1 172 036	0%	0%	390 808	273	390 535	0%																				
Property Rates Tax			71 226	15 254	55 971	21%	71 245	10 578	60 667	15%	61 782	15 254	46 527	25%					204 252	41 087	163 165	20%	20%	71 245	4 484	66 761	6%																				
Electricity			93 194	2	90 814	2%	93 194	2	88 132	96%	82 315	2	80 062	3%					267 004	92 680	174 324	35%	35%	91 495	1 219	89 866	2%																				
Water			66 574	1 849	64 625	3%	65 792	23 303	42 399	66%	75 265	1 849	73 289	13%					207 578	27 190	180 388	13%	13%	65 792	2 853	62 939	4%																				
Refuse			132 640	8 367	124 273	6%	132 640	10 081	122 558	8%	132 753	8 367	124 886	6%					398 032	26 815	371 217	7%	7%	132 640	3 213	129 427	2%																				
Waste Water			216 810	1 841	214 969	1%	210 777	21 202	189 575	10%	216 810	1 841	214 969	1%					644 396	24 884	619 512	4%	4%	210 777	2 328	208 449	1%																				
Interest			548 211	837	547 374	0%	554 633	50 806	503 827	9%	559 099	837	558 262	0%					1 661 943	52 481	1 609 462	3%	3%	554 633	2 527	552 106	0%																				
Property Rates Tax			25 452	563	-	0%	25 452	523	-	0%	25 452	563	-	0%					-	-	-	0%	0%	-	-	-	-	0%																			
Electricity			-	-	-	0%	-	-	-	0%	-	-	-	0%					-	-	-	0%	0%	-	-	-	-	0%																			
Refuse			20 866	291	20 575	1%	20 966	352	20 615	2%	21 017	291	20 725	1%					62 849	935	61 914	1%	1%	20 966	50	20 916	0%																				
Waste Water			39 655	408	39 247	1%	39 881	575	39 306	1%	39 994	408	39 586	1%					119 530	1 391	118 139	1%	1%	39 881	306	39 576	1%																				
Interest			204 634	204	63 142	0%	63 142	473	63 912	2%	63 912	204	63 700	0%					180 981	215	180 766	0%	0%	63 142	206	63 463	0%																				
Property Rates Tax			160 713	85	160 628	0%	162 284	45	162 239	0%	163 855	85	163 769	0%					486 852	215	486 637	0%	0%	162 284	4	162 280	0%																				
Property Rates Tax			163 861	55 025	-	67%	163 861	40 345	-	67%	165 771	55 025	-	67%					489 457	20 867	999 590	2%	2%	163 861	30 694	-	-																				
Electricity			27 438	18 353	9 085	67%	24 419	9 868	14 552	40%	37 600	18 353	19 247	49%					89 457	46 753	42 884	52%	52%	24 419	6 314	18 105	26%																				
Water			70 796	20 148	50 648	28%	82 301	13 956	68 345	17%	89 715	20 148	69 567	22%					242 813	54 252	188 560	22%	22%	82 301	13 416	68 885	16%																				
Refuse			119 907	11 907	88 000	27%	123 927	30 893	92 634	25%	123 058	11 907	111 151	26%					366 493	94 708	271 784	26%	26%	119 907	18 177	105 350	15%																				
Waste Water			165 780	12 397	153 383	7%	170 870	11 157	159 713	7%	170 870	12 397	158 473	7%					507 520	35 951	471 569	7%	7%	170 870	8 926	161 944	5%																				
Interest			344 865	7 485	338 380	2%	350 111	5 897	344 214	2%	324 481	7 485	316 996	2%					1 020 457	20 867	999 590	2%	2%	350 111	8 951	341 160	3%																				
Property Rates Tax			775 965	296 308	251 190	28%	758 441	224 339	0	150%	629 484	296 308	250 130	28%					1 044 647	717 078	327 570	69%	69%	758 441	156 339	6 286	98%																				
Electricity			347 634	9 448	346 574	96%	346 574	524 195	346 574	100%	346 574	9 448	346 574	100%					350 439	344 153	5 286	98%	98%	350 439	344 153	5 286	98%																				
Refuse			116 470	75 209	41 261	65%	109 450	80 430	29 021	73%	393 210	75 209	318 001	19%					619 131	230 488	388 282	37%	37%	109 450	65 532	43 918	60%																				
Waste Water			65 560	43 637	21 922	67%	67 256	37 585	27 691	56%	70 562	43 637	26 925	62%					203 378	124 860	78 518	61%	61%	67 256	29 884	37 372	44%																				
Property Rates Tax			14 005	2 446	11 559	17%	14 193	1 384	12 809	10%	14 593	2 446	11 748	17%					46 931	6 275	36 156	15%	15%	14 193	872	13 321	6%																				
Electricity			450 705	393 602	415 391	13%	415 391	37 478	392 414	10%	478 404	393 602	423 303	13%					1 244 028	137 078	1 106 950	13%	13%	450 705	44 028	371 363	10%																				
Refuse			56 377	174	56 203	0%	56 377	3 424	52 953	6%	56 718	174	56 544	0%					169 492	3 773	165 705	2%	2%	56 377	806	55 572	1%																				
Interest			-	-	-	0%	-	-	-	0%	-	-	-	0%					-	-	-	0%	0%	-	-	-	-	0%																			
Property Rates Tax			52 693	442	52 252	1%	52 693	3 920	48 773	7%	52 693	442	52 252	1%					158 080	4 803	153 276	3%	3%	52 693	713	51 981	1%																				
Electricity			110 694	919	109 775	1%	110 694	8 563	102 131	8%	110 694	919	109 775	1%					332 083	10 402	321 681	3%	3%	110 694	1 710	108 984	0%																				
Water			132 043	771	132 043	0%	132 043	13 643	118 399	10%	132 043	771	131 272	1%					395 128	125	394 943	4%	4%	132 043	792	131 251	1%																				
Waste Water			396 498	114	396 384	0%	400 204	49	400 155	0%	403 626	114	403 512	0%					1 200 329	278	1 200 051	0%	0%	400 204	1 574	400 050	0%																				

Complete This Section															
Quarter 2 Performance Per Ward															
4.October				5.November				6.December				7.January			
Services	Electricity Supplier	Ward Name & Number	Billing For September	Collection In October	Rand Value of Billing not collected	% Collection	Billing For October	Collection In November	Rand Value of Billing not collected	% Collection	Billing For November	Collection In December	Rand Value of Billing not collected	% Collection	Billing For December
Property Rates Tax	Electricity	Ward 18-Matshini	35 667	157	35 510	0%	35 667	-	35 667	0%	35 667	157	35 510	0%	35 667
Water	Water	Ward 18-Matshini	43 643	450	43 193	1%	43 643	395	43 643	1%	43 643	450	43 193	1%	43 643
Refuse	Refuse	Ward 18-Matshini	97 535	1 103	96 431	1%	97 535	338	97 535	1%	97 535	1 103	96 431	1%	97 535
Waste Water	Waste Water	Ward 18-Matshini	164 608	4 468	160 140	3%	164 608	4 014	160 594	2%	164 608	4 468	160 140	3%	164 608
Interest	Interest	Ward 18-Matshini	387 254	201	387 052	0%	390 808	0%	390 808	0%	394 377	201	394 176	0%	390 808
Property Rates Tax	Electricity	Ward 18-Matshini	71 226	15 254	55 971	21%	71 245	10 578	60 667	15%	61 782	15 254	46 527	25%	71 245
Water	Water	Ward 18-Matshini	93 194	2 253	90 941	2%	91 495	88 174	3 322	96%	82 315	2 253	80 062	3%	91 495
Refuse	Refuse	Ward 18-Matshini	66 574	1 949	64 625	3%	65 792	23 393	42 399	36%	75 214	1 949	73 265	3%	65 792
Waste Water	Waste Water	Ward 18-Matshini	132 640	8 367	124 273	6%	132 640	10 081	122 558	8%	132 753	8 367	124 386	6%	132 640
Interest	Interest	Ward 18-Matshini	216 810	1 941	214 869	1%	210 777	21 202	189 575	10%	216 810	1 941	214 869	1%	210 777
Property Rates Tax	Electricity	Ward 18-Matshini	548 211	837	547 374	0%	554 633	50 806	503 827	9%	559 099	837	558 262	0%	554 633
Water	Water	Ward 18-Matshini	25 452	563	25 452	0%	25 452	523	29 056	563	25 452	563	25 452	0%	25 452
Refuse	Refuse	Ward 18-Matshini	-	-	-	0%	-	-	-	0%	-	-	-	0%	-
Waste Water	Waste Water	Ward 18-Matshini	20 866	231	20 575	1%	20 966	352	20 615	2%	21 017	231	20 725	1%	20 966
Interest	Interest	Ward 18-Matshini	39 655	408	39 247	1%	39 881	575	39 306	1%	39 994	408	39 586	1%	39 881
Property Rates Tax	Electricity	Ward 18-Matshini	63 346	204	63 142	0%	63 723	473	63 250	1%	63 912	204	63 707	0%	63 723
Water	Water	Ward 18-Matshini	160 713	85	160 628	0%	162 284	45	162 239	0%	163 855	85	163 769	0%	162 284
Refuse	Refuse	Ward 18-Matshini	163 861	55 025	9 085	67%	163 861	40 345	14 552	40%	165 771	55 025	19 247	49%	163 861
Waste Water	Waste Water	Ward 18-Matshini	27 438	18 353	50 648	28%	28 301	13 956	68 345	17%	37 600	18 353	69 567	22%	28 301
Interest	Interest	Ward 18-Matshini	70 796	20 148	88 000	27%	123 527	30 893	92 634	25%	123 058	31 907	91 151	26%	123 527
Property Rates Tax	Electricity	Ward 18-Matshini	165 780	12 397	153 383	7%	170 870	11 157	159 713	7%	170 870	12 397	158 473	7%	170 870
Water	Water	Ward 18-Matshini	345 865	7 485	338 380	2%	350 111	5 897	344 214	2%	324 481	7 485	316 996	2%	350 111
Refuse	Refuse	Ward 18-Matshini	775 965	296 308	251 190	28%	758 441	224 339	629 484	29%	629 484	296 308	464 444	28%	758 441
Waste Water	Waste Water	Ward 18-Matshini	347 634	96 444	41 261	65%	109 450	80 430	29 021	73%	393 210	96 444	318 001	19%	347 634
Interest	Interest	Ward 18-Matshini	65 560	43 637	21 922	67%	67 256	37 585	29 671	56%	70 562	43 637	26 925	62%	65 560
Property Rates Tax	Electricity	Ward 18-Matshini	14 005	2 446	11 559	17%	14 193	1 384	12 809	10%	14 193	2 446	11 748	17%	14 005
Water	Water	Ward 18-Matshini	450 703	57 011	393 692	13%	415 791	23 377	392 414	6%	478 404	57 011	421 393	12%	450 703
Refuse	Refuse	Ward 18-Matshini	56 377	174	56 203	0%	56 377	3 424	52 953	6%	56 738	174	56 564	0%	56 377
Waste Water	Waste Water	Ward 18-Matshini	52 693	442	52 252	1%	52 693	3 920	48 773	7%	52 693	442	52 252	1%	52 693
Interest	Interest	Ward 18-Matshini	110 694	919	109 775	1%	110 694	8 563	102 131	8%	110 694	919	109 775	1%	110 694
Property Rates Tax	Electricity	Ward 18-Matshini	132 043	771	131 272	1%	132 043	13 644	118 399	10%	132 043	771	131 272	1%	132 043
Water	Water	Ward 18-Matshini	396 498	114	396 384	0%	400 204	49	400 155	0%	403 626	114	403 512	0%	396 498

# 15.5 Monthly –Restriction of Free Basics to Indigent Households



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

**Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))**  
**Instruction** - complete only with information of the current households registered as indigent with the municipality ( **Do NOT** include the information of all households unless explicitly stated otherwise)

Description	Ref	As Per Debt Relief Application	Current Year - 2023/24		2024/2025 - Monthly Monitoring												Reporting	
			Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
<b>Indigent Household service targets</b>	1																	
<b>Water : ( Include All Indigent households also in Eskom supplied areas )</b>																		
Indigent HH's with piped water inside dwelling			2 561 249			2 901	4 464	4 847	5 948	6 249	6 008	7 084						
Indigent HH's with piped water inside yard (but not in dwelling)																		
Indigent HH's using public tap (at least min.service level)	2																	
Indigent HH's with other water supply (at least min.service level)	4		2 561 249			2 901	4 464	4 847	5 948	6 249	6 008	7 084						
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>																		
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																		
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>																		
<b>Total number of registered indigent households</b>	5		2 561 249			2 901	4 464	4 847	5 948	6 249	6 008	7 084						
<b>Status of Water meters :</b>																		
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																		
<b>Total number of registered indigent households</b>	10																	
<b>Status of unlimited supply of Water :</b>																		
Number of Indigent HH's with conventional metered Water - where the municipality is <b>NOT</b> physically restricting Water to the national free basic limit of 6 kilolitres per household per month																		
Number of Indigent HH's NOT metered currently receiving unlimited supply - water																		
<b>Total number of registered indigent households receiving unlimited supply - Water</b>																		
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																	
<b>Energy : ( Include All Indigent households also in Eskom supplied areas )</b>																		
Indigent HH's with Electricity (at least min.service level)			4 220 003						491	491	491	737						
Indigent HH's with Electricity - prepaid (min.service level)																		
<b>Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total</b>			4 220 003						491	491	491	737						
Indigent HH's with Electricity (< min.service level)																		
Indigent HH's with Electricity - prepaid (< min.service level)																		
Indigent HH's with other energy sources																		
<b>Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total</b>																		
<b>Total number of registered indigent households</b>	5		4 220 003						491	491	491	737						
<b>Status of Electricity meters :</b>																		
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																		
<b>Total number of registered indigent households</b>	12																	
<b>Status of unlimited supply of Electricity :</b>																		
Number of Indigent HH's with conventional metered Electricity - where the municipality is <b>NOT</b> 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																		
<b>Total number of registered indigent households receiving unlimited supply - Electricity</b>																		
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																	
<b>Number of ALL Households receiving Free Basic Service (including registered Indigent Households)</b>	7																	
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
<b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>																		
Water (6 kilolitres per household per month)			2 561 249			2 901	4 464	4 847	5 948	6 249	6 008	7 084						
Electricity/other energy (50kwh per household per month)			4 220 003						491	491	491	737						
<b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>																		
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
<b>Total cost of FBS Water and Electricity provided to ALL Households</b>	8		6 781 252			2 901	4 464	4 847	6 439	6 741	6 500	7 821						
<b>Highest level of free service provided per household (ALL Households)</b>																		
Property rates (R value threshold)			2 561 249			2 901	4 464	4 847	5 948	6 249	6 008	7 084						
Water (kilolitres per household per month)																		
Sanitation (kilolitres per household per month)			3 393 599			3 394	5 279	5 279	8 107	8 107	8 107	12 443						
Sanitation (Rand per household per month)																		
Electricity (kwh per household per month)			4 220 003						491	491	491	737						
Refuse (average litres per week)			2 036 162			2 828	5 882	6 448	9 276	9 276	9 552	12 607						
<b>Revenue cost of subsidised services provided for ALL Households (R'000)</b>	9																	
<b>Residential Category</b> - Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)	14(a)																	
<b>PSI Category</b> - 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 kilolitres per indigent household per month)	15		2 561 249			2 901	4 464	4 847	5 948	6 249	6 008	7 084						
Sanitation (in excess of free sanitation service to indigent households)	16		3 393 599			3 394	5 279	5 279	8 107	8 107	8 107	12 443						
Electricity/other energy (in excess of 50 kwh per indigent household per month)			4 220 003						491	491	491	737						
Refuse (in excess of one removal a week for indigent households)			2 036 162			2 828	5 882	6 448	9 276	9 276	9 552	12 607						
Municipal Housing - rental rebates																		
Housing - top structure subsidies																		
Other	6																	
<b>Total revenue cost of subsidised services provided</b>			12 211 013			9 122	15 626	16 573	23 822	24 123	24 159	32 871						

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

Property Rates Reconciliation						
Province	NC					
District	Frances Baard District					
City	LM					
Municipal Name						
GV Period	Municipality					
Reconciliation Period	01/01/2018 - 30/06/2024					
	Submit From Drop Down					
	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Property			Market Values		
	GV	MF3	Variance	GV Market Values	MF3 Market Values	Variance
Commercial	6522	6543	-21	119 600 500,00	544 129 500,00	-424 529 000,00
Industrial	15	15	0	2 086 000,00	2 086 000,00	0,00
Residential - Freehold	124	123	1	106 530 816,00	106 418 000,00	112 816,00
Residential - Leasehold	462	461	1	866 749 668,00	1 088 851 000,00	-222 101 332,00
Other	0	0	0	-	-	-
State Owned (to be sold)	13	13	0	103 870 000,00	103 870 000,00	0,00
Other	76	74	2	26 719 000,00	20 827 000,00	5 892 000,00
MF3 Only	25	25	0	48 530 800,00	48 530 800,00	0,00
Other	3	0	3	530 000,00	-	530 000,00
Other	0	0	0	-	-	-
Other	0	0	0	-	-	-
Other	301	303	-2	108 121 400,00	100 485 400,00	7 636 000,00
Other	5	5	0	23 620 000,00	23 620 000,00	0,00
	7386	7563	-177	1 887 770 816,00	1 888 614 600,00	-843 784,00
Detailed Reconciliation						
Property Categories	Market Values			Quarterly		
	GV	MF3	Variance	GV	MF3	Variance
Commercial	470 275	472 879	-2 604	1 410 828,00	1 418 835,00	-8 007,00
Industrial	4 584	4 584	0	13 682,12	13 682,21	-0,09
Residential - Freehold	237 208	186 704	70 504	711 824,48	500 111,78	211 712,70
Residential - Leasehold	261 002	254 879	6 123	783 605,55	784 636,97	-1 031,42
Other	-	-	-	-	-	-
State Owned (to be sold)	226 177	226 177	0	678 530,78	678 530,78	0,00
Other	3 846	3 866	-20	11 820,16	11 425,41	394,75
Other	13 456	-	13 456	40 366,85	-	40 366,85
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	1 268	-1 268	-	3 624,15	-3 624,15
Total	R1 210 622,05	R1 130 318,07	R86 302,98	3 649 809,15	3 370 857,21	258 951,94

Prepared By

K Modise

Date

14 Feb 25

Contact Details [kopololo.modise@gmail.com](mailto:kopololo.modise@gmail.com)

Signature

*K. Modise*

Reviewed By

*Kodi. Galetse*

Date

14 Feb 2025

Signature

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

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

18 Feb 2025  
**Date**