

MAGARENG



MUNICIPALITY

MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2023/2024

DISTRIBUTION:

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

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List of Abbreviations and Acronyms used in the Monthly Budget Statement

AFS – Annual Financial Statements

AGSA - Auditor-General of South Africa

BTO - Budget and Treasury Office

CAPEX – Capital Expenditure

CFO - Chief Financial Officer

PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 31 MAY 2024

TO: THE EXECUTIVE MAYOR

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

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 MAY 2024

1.Purpose

To present the 2023/24 monthly budget and performance assessment for the month of May 2024 in terms of Section 71 of the Municipal Finance Management Act (MFMA).

2.Background

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

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

- Report on the progress on the implementation of the Budget Funding Plan which was approved by Council on 24 May 2024 (Item A4881); and
- Report on the progress on the implementation of the Debt Relief Conditions as required by MFMA Circular 124 and the National Treasury Letter of approval dated 19 December 2023; and
- Report on the implementation of the Financial Recovery Plan Northern Cape Provincial Executive has intervened at Magareng Local Municipality in terms of Section 139 (1) (b) and Section 139 (5) (a) of the Constitution read with Section 139 on the Municipal Finance Management Act (MFMA) (Act No. 56 of 2003).

3.Executive summary

INTRODUCTION

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

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

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

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

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 31st May 2024, the total operating revenue amounts to R 6.5 million, and the actual year-to-date revenue amounts to R130.4 million. However, the actual revenue is 7% below the projected budget of R140.3 million. Services changes, Sales of Goods, Operational Revenue and Rental on Land are major attributes for variance between the projected revenue and actual year to date revenue.

As per C1 Service Changes amounts to R 3.1 million, the actual year to date amounts to R 30.7 million which reflected a negative 10% variance when compared to year-to-date budget that amounts to R 34.1 million. Which shows that the municipality has billed less what they were supposed to bill for the reporting month.

Therefore, effective measures and implementation of the financial recovery and funding plan need to be prioritized to address the shortfall in Services Charges and Other Revenue. Municipality also needs to strengthen the Revenue Enhancement Policies.

Below is a chart that depicts the income billed from 1st -31st May 2024:

Operating Revenue

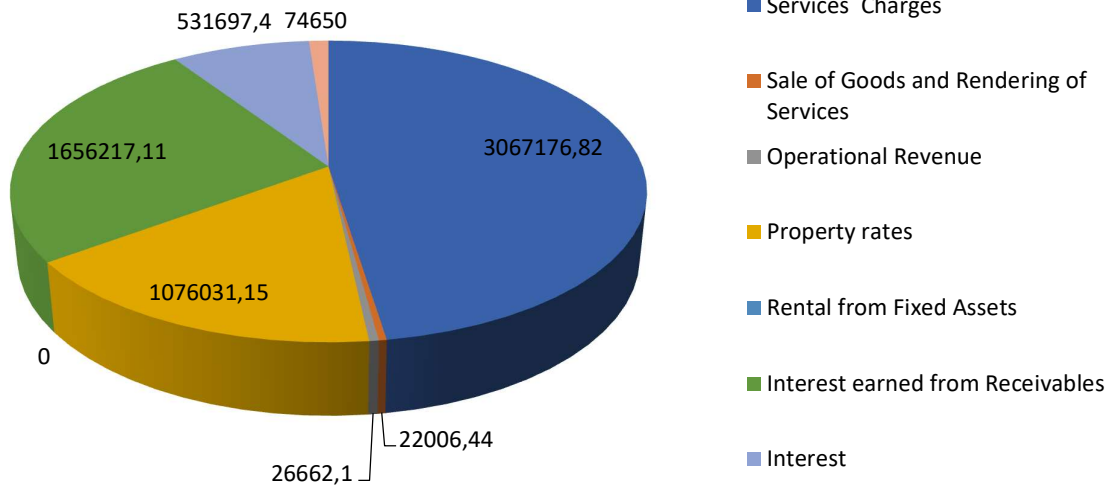


Table 1: Income for 1st to 31st May 2024

Operating Revenue Budget

The total adjusted revenue budget excluding capital transfers amounts to R 153 million for the 2023/24 financial year. For the period ending 31 May 2024, a total of R 6.5 million has been recognized, the year to date actual amounts to R130.4 million which is 7% below the project budget that amounts to R140.3 million.

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		13 907	33 713	16 192	1 642	14 848	14 843	5	0%	16 192
Service charges - Water		6 010	9 156	3 492	307	2 900	3 201	(302)	-9%	3 492
Service charges - Waste Water Management		8 041	10 832	10 832	638	7 424	9 930	(2 506)	-25%	10 832
Service charges - Waste management		4 509	6 683	6 716	480	5 570	6 156	(586)	-10%	6 716
Sale of Goods and Rendering of Services		517	624	737	22	418	675	(258)	-38%	737
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 048	13 632	23 250	1 656	17 737	21 312	(3 575)	-17%	23 250
Interest from Current and Non Current Assets		10 912	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		2	3	2	-	0	2	(1)	-74%	2
Rental from Fixed Assets		1	3	3	-	3	3	1	21%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		3 698	71	147	27	107	135	(28)	-21%	147
Non-Exchange Revenue										
Property rates		12 263	13 926	13 926	1 076	11 846	12 765	(920)	-7%	13 926
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		586	135	124	75	198	114	85	74%	124
Licence and permits		(2 251)	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		69 502	68 488	69 743	42	63 670	63 931	(261)	0%	69 743
Interest		-	4 798	7 849	532	5 681	7 195	(1 514)	-21%	7 849
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		382	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		134 129	162 062	153 013	6 497	130 402	140 262	(9 860)	-7%	153 013

See the below table for details on the operating revenue budget.

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	YearTD actual
Revenue												
Exchange Revenue												
Service charges - Electricity	1 271 747	1 163 399	1 006 419	2 218 814	588 229	1 553 191	1 721 063	946 917	2 494 326	1 418 239	1 641 968	14 847 854
Service charges - Water	200 074	316 135	176 616	558 508	69 453	310 277	135 801	293 518	301 007	369 738	307 383	2 899 605
Service charges - Waste Water Management	723 062	707 112	692 158	690 900	672 669	679 217	662 502	658 320	654 234	645 967	637 520	7 423 661
Service charges - Waste management	542 813	528 868	514 471	515 977	509 734	508 212	494 752	496 039	491 941	487 327	480 306	5 570 441
Sale of Goods and Rendering of Services	20 616	80 002	42 324	28 962	12 505	17 227	106 254	44 937	14 908	27 793	22 006	417 535
Agency services	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 623 428	1 556 335	1 635 007	1 605 101	1 611 643	1 586 299	1 620 461	1 584 802	1 639 925	1 617 408	1 656 217	17 736 625
Interest from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	455	-	-	-	-	-	-	455
Rental from Fixed Assets	758	-	-	-	-	758	-	758	-	758	-	3 032
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	18 684	25 550	9 955	-	18 596	-	7 735	-	-	-	26 662	107 181
Non-Exchange Revenue												
Property rates	1 091 161	1 072 272	1 064 154	1 076 929	1 081 693	1 076 031	1 070 077	1 085 112	1 070 077	1 081 986	1 076 031	11 845 522
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	37 650	9 950	35 100	4 450	31 500	-	5 150	-	-	-	74 650	198 450
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	25 663 000	3 238 000	573 500	-	427 000	18 819 157	-	149 394	14 498 253	259 169	42 245	63 669 719
Interest	499 382	502 711	506 445	507 771	513 968	521 593	521 239	526 784	524 568	525 269	531 697	5 681 427
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	31 692 376	9 200 334	6 256 148	7 207 412	4 222 080	25 071 963	6 345 034	5 786 578	21 689 240	6 433 655	6 496 686	130 401 506

3.2 Operating Expenditure by Type

Operating Expenditure

The current year expenditure original budget amounts to R177.7 which it was adjusted to R193.9 million. For the current month R11.6 million was spent and the year-to-date actual amounts R147.8 million which is 17% below the projected expenditure of R177.8 million.

Table 2: Expenditure from 1st to 31st May 2024

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

Description	Ref	Budget Year 2023/24								
		2022/23 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		48 606	53 709	53 709	3 512	40 414	49 233	(8 819)	-18%	53 709
Remuneration of councillors		4 673	4 807	5 612	416	4 841	5 145	(304)	-6%	5 612
Bulk purchases - electricity		23 257	25 000	21 430	-	7 853	19 644	(11 791)	-60%	21 430
Inventory consumed		16 644	12 920	16 235	1 001	9 663	14 882	(5 219)	-35%	16 235
Debt impairment		-	35 391	35 391	2 949	32 442	32 442	(0)	0%	35 391
Depreciation and amortisation		23 788	25 954	25 953	2 163	23 790	23 790	0	0%	25 953
Interest		7 549	-	-	-	-	-	-	-	-
Contracted services		5 922	9 594	11 499	517	8 480	10 541	(2 061)	-20%	11 499
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17 960	-	5 172	-	5 172	4 741	431	9%	5 172
Operational costs		12 826	10 299	18 919	1 044	15 192	17 343	(2 150)	-12%	18 919
Losses on Disposal of Assets		4 503	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		165 728	177 674	193 920	11 603	147 846	177 760	(29 914)	-17%	193 920

See the below table for details on the operating Expenditure Breakdown

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	YearTD actual
Expenditure By Type												
Employee related costs	3 518 456	3 415 930	3 616 151	3 408 141	6 067 050	3 422 814	3 285 369	3 436 970	3 375 146	3 356 107	3 511 618	40 413 752
Remuneration of councillors	390 115	390 115	390 115	390 115	390 115	390 115	390 115	861 111	416 308	416 308	416 308	4 840 841
Bulk purchases - electricity	-	-	869 565	-	-	3 084 809	152 488	1 826 087	1 919 730	-	-	7 852 679
Inventory consumed	483 167	689 289	1 891 775	380 317	1 080 665	642 512	1 658 629	835 945	704 199	294 946	1 001 324	9 662 767
Debt impairment	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	2 949 248	32 441 723
Depreciation and amortisation	2 162 796	2 162 796	2 162 796	2 162 796	2 162 796	2 162 796	2 162 796	12 196 865	7 872 023	2 162 713	2 162 713	23 789 841
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	65 505	367 982	939 451	500 641	863 839	1 201 462	156 283	197 866	2 315 929	1 353 818	517 487	8 480 264
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 171 767	-	-	-	-	-	-	-	-	-	-	5 171 767
Operational costs	455 874	835 102	680 576	910 789	2 585 256	2 011 535	1 842 834	421 034	3 106 509	1 298 381	1 044 449	15 192 339
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	15 196 927	10 810 462	13 499 678	10 702 046	16 098 969	15 865 291	12 597 762	22 725 125	6 915 046	11 831 522	11 603 147	147 845 974

The main cost drivers for the municipality are salary costs, bulk purchases, contracted services, inventory consumed and other general expenditure. Under employee related expenditure overtime, under contracted services legal fees and security services and repair and maintenance cost need to be monitored effectively to ensure minimal spending.

Below is a chart that depicts the Expenditure billed from 1st -31st May 2024:

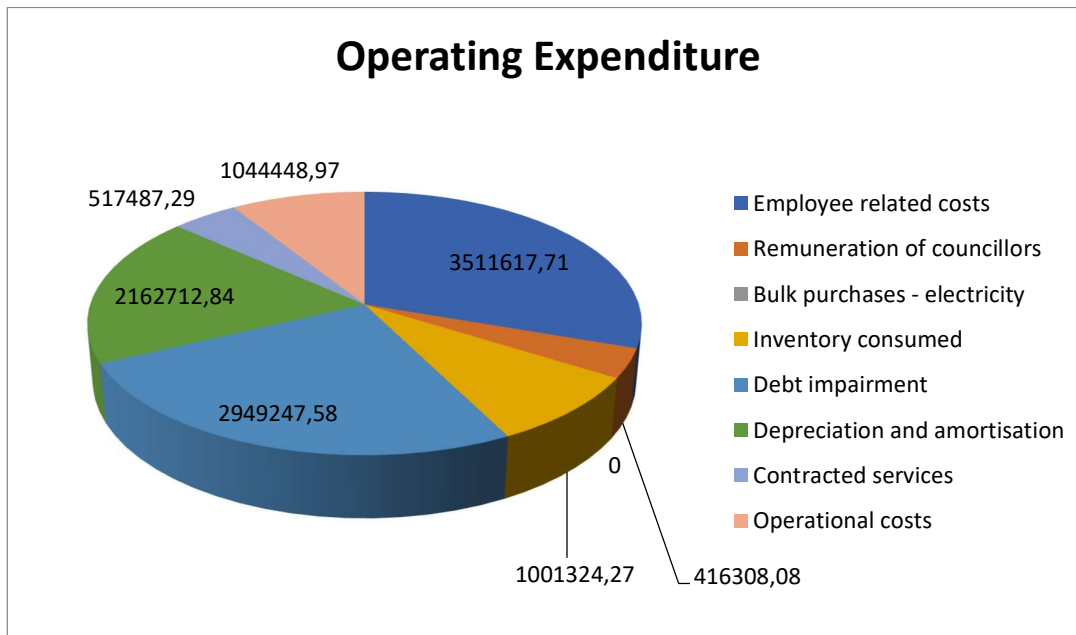


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		(31 599)	(15 612)	(40 907)	(5 106)	(17 444)	(37 498)	20 054	(0)	(40 907)

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

CAPITAL BUDGET							
DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	MONTHLY ACTUAL	RECEIVED TO DATE	VARIANCE	YTD BUDGET	
Municipal Disaster Relief Grant	R -	R 5 145 000,00	R -	R 5 145 000,00	R 428 750,00	R 4 716 250,00	
Municipal Infrastructure Grant	R 12 452 000,00	R 17 619 000,00	R -	R 17 619 000,00	R 1 468 250,00	R 16 150 750,00	
Regional Bulk Infrastructure Grant	R 20 000 000,00	R 20 000 000,00	R 10 449 100,76	R 12 010 803,96	-R 6 322 529,37	R 18 333 333,33	
Water Services Infrastructure Grant	R 19 515 000,00	R 19 515 000,00	R -	R 19 515 000,00	R 1 626 250,00	R 17 888 750,00	
FBDM (Capital)	R 3 000 000,00	R 4 745 000,00	R 1 625 032,13	R 4 294 600,26	-R 54 983,07	R 4 349 583,33	
TOTAL	R 54 967 000,00	R 67 024 000,00	R 12 074 132,89	R 58 584 404,22	-R 2 854 262,45	R 61 438 666,67	

For this financial year, the municipality has budgeted R 54.9 million and adjusted its capital budget to R67 million on capital transfers. Municipal has received an additional R 6 million in the current financial year, in terms of Section 19 of Division of Revenue Act 2023. The additional fund can only be spent on projects under implementation and/ or registered under MIG projects which increased capital transfers to R67 million. As per invoice submitted to Frances Baard and Provincial Treasury, the municipality has received total R12.1 million on capital grants, R1.6 million from Frances Baard and R10.4 million from RBIG for the reporting month represented respectively. The actual year to date amounts R 58.6 million which reflected a negative variance of R2.9 million when compared to year-to-date budget amounting to R61.3 million. This variance mainly caused by invoices that still need to be submitted to RBIG and FBDM.

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		(31 599)	(15 612)	(40 907)	(5 106)	(17 444)	(37 498)	20 054	(0)	(40 907)
Transfers and subsidies - capital (monetary allocations)		24 071	51 967	62 279	10 449	54 290	57 089	(2 799)	(0)	62 279
Transfers and subsidies - capital (in-kind)		1 725	3 000	4 745	1 625	4 295	4 350	(55)	(0)	4 745
Surplus/(Deficit) after capital transfers & contributions		(5 803)	39 355	26 117	6 968	41 140	23 940	17 200	0	26 117
Income Tax										
Surplus/(Deficit) after income tax		(5 803)	39 355	26 117	6 968	41 140	23 940			26 117
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(5 803)	39 355	26 117	6 968	41 140	23 940			26 117
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(5 803)	39 355	26 117	6 968	41 140	23 940			26 117

The deficit before inclusion of capital transfers amounted to R5.1 million and after inclusion of capital budget there is surplus amounting to R 6.9 million.

3.3 Capital Expenditure.

Municipality has incurred capital expenditure amounting to R12.1 million on capital expenditure for the month ending May 2024 and actual year to date amounts to R44.9 million which reflects under spending on capital grants of R 16.7 million when compared to year-to-date budget that amounts to R61.4 million. The under spending is caused by late approval of project business plans, community disruptions, and payments as per claim and other issues. This information is what is captured on the municipal financial system (which reflects payment without VAT and retention) and the grant register, which might differ with 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 - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Capital expenditure of Transfers and Grants										
National Government:		23 885	31 967	42 279	1 625	29 939	38 756	(8 817)	-22,7%	42 279
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	5 145	-	3 660	4 716	(1 057)	-22,4%	5 145
Municipal Infrastructure Grant		12 531	12 452	17 619	291	10 429	16 151	(5 722)	-35,4%	17 619
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		11 354	19 515	19 515	1 335	15 851	17 889	(2 038)	-11,4%	19 515
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	3 000	4 745	1 413	4 492	4 350	142	3,3%	4 745
FBDM(Capital)		-	3 000	4 745	1 413	4 492	4 350	142	3,3%	4 745
Other grant providers:		-	20 000	20 000	9 086	10 444	18 333	(7 889)	-43,0%	20 000
Regional Bulk Infrastructure Grant		-	20 000	20 000	9 086	10 444	18 333	(7 889)	-43,0%	20 000
Total capital expenditure of Transfers and Grants		23 885	54 967	67 024	12 125	44 875	61 439	(16 563)	-27,0%	67 024

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

It can then be noted that a total of R57 million was received to date for capital grants, from the total amount received R43.5 million is committed or spent to date which translates into 65% spent on Capital Grants and Transfers.

Description	Budget Year 2023/24					
	DORA Allocation	ADJUSTMENT	Funds Received to date	Spents to date	Unspent Balance	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 452 000,00	17 619 000,00	17 619 000,00	10 428 738,77	7 190 261,23	59%
Regional Bulk Infrastructure Grant	20 000 000,00	20 000 000,00	10 449 100,76	10 444 177,35	4 923,41	52%
Water Services Infrastructure Grant	19 515 000,00	19 515 000,00	19 515 000,00	14 516 209,32	4 998 790,68	74%
FBDM (Capital)	3 000 000,00	4 745 000,00	4 294 600,26	4 492 055,01	197 454,75	95%
Municipal Disaster Relief Grant	-	5 145 000,00	5 145 000,00	3 659 513,81	1 485 486,19	71%
Sub-Total	54 967 000,00	67 024 000,00	57 022 701,02	43 540 694,26	13 482 006,76	65%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	54 967 000,00	67 024 000,00	57 022 701,02	43 540 694,26	13 482 006,76	65%

The following conditional grants managed to spend above 90% as at the end of May 2024:

- I. FBDM (Capital)

Municipality needs overlook on the following grants as they have spent below 90% as the end of May 2024 :

- I. Municipal Infrastructure Grant
- II. Regional Bulk Infrastructure Grant
- III. Municipal Disaster Grant
- IV. Water Services Infrastructure Grant

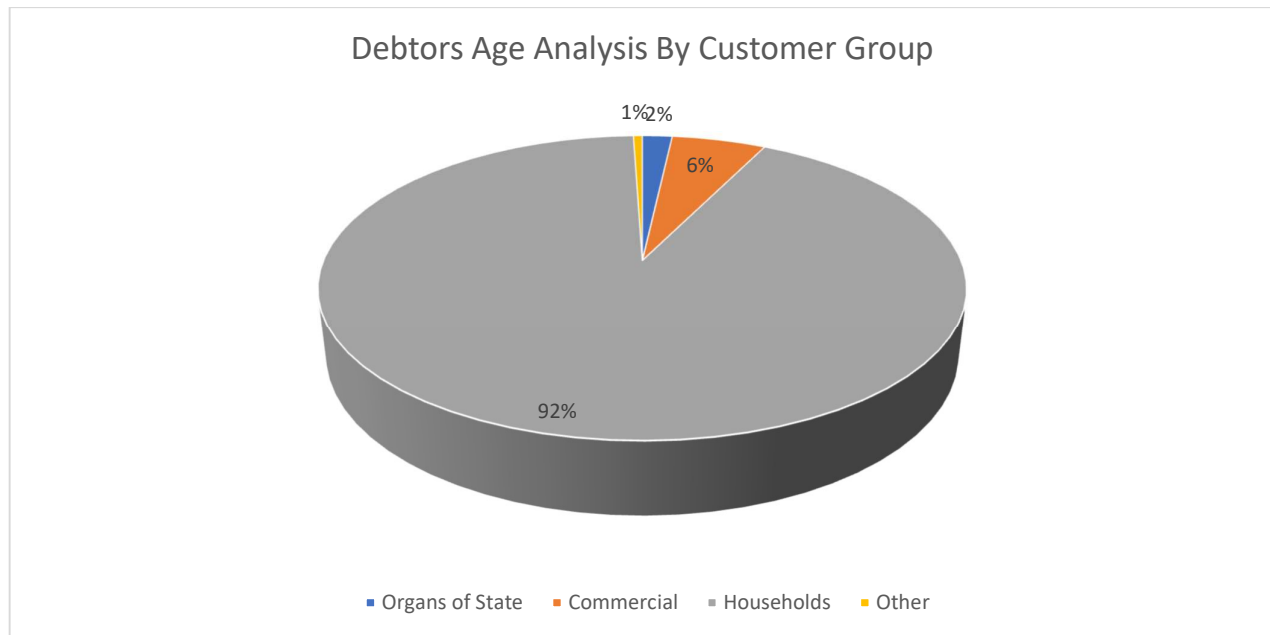
1.4 Debtors Ageing

The total debtors book as at end of May 2024 amounts to R 421.3 million, from the total debts R386 million is owned by Households, 7.5 million is owned by Organ of the States, R24.8 million is owned by Commercial and R2.2 million is owned by other.

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

Description	NT Code	Budget Year 2023/24										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	346	401	298	314	387	300	1 807	67 128	70 982	69 936		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	415	320	241	229	261	144	1 165	26 271	29 045	28 069		
Receivables from Non-exchange Transactions - Property Rates	1400	954	850	895	808	731	756	4 324	47 811	57 129	54 430		
Receivables from Exchange Transactions - Waste Water Management	1500	732	731	739	763	743	760	4 641	57 154	66 263	64 061		
Receivables from Exchange Transactions - Waste Management	1600	542	531	528	540	525	535	3 242	39 679	46 123	44 521		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 184	2 164	2 156	2 238	2 213	2 177	12 194	122 304	147 629	141 126		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	56	44	41	38	37	37	301	3 572	4 126	3 985		
Total By Income Source	2000	5 229	5 041	4 898	4 928	4 897	4 710	27 674	363 920	421 297	406 128	-	-
Total April		5 233	5 111	4 997	4 982	4 730	4 779	26 957	360 254	417 042	401 702		
Debtors Age Analysis By Customer Group													
Organs of State	2200	332	300	242	240	221	177	987	4 960	7 458	6 584		
Commercial	2300	541	381	309	287	336	244	1 529	21 129	24 756	23 525		
Households	2400	4 322	4 328	4 315	4 370	4 309	4 258	24 971	335 988	386 861	373 896		
Other	2500	35	32	32	32	31	31	186	1 843	2 222	2 123		
Total By Customer Group	2600	5 229	5 041	4 898	4 928	4 897	4 710	27 674	363 920	421 297	406 128	-	-

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



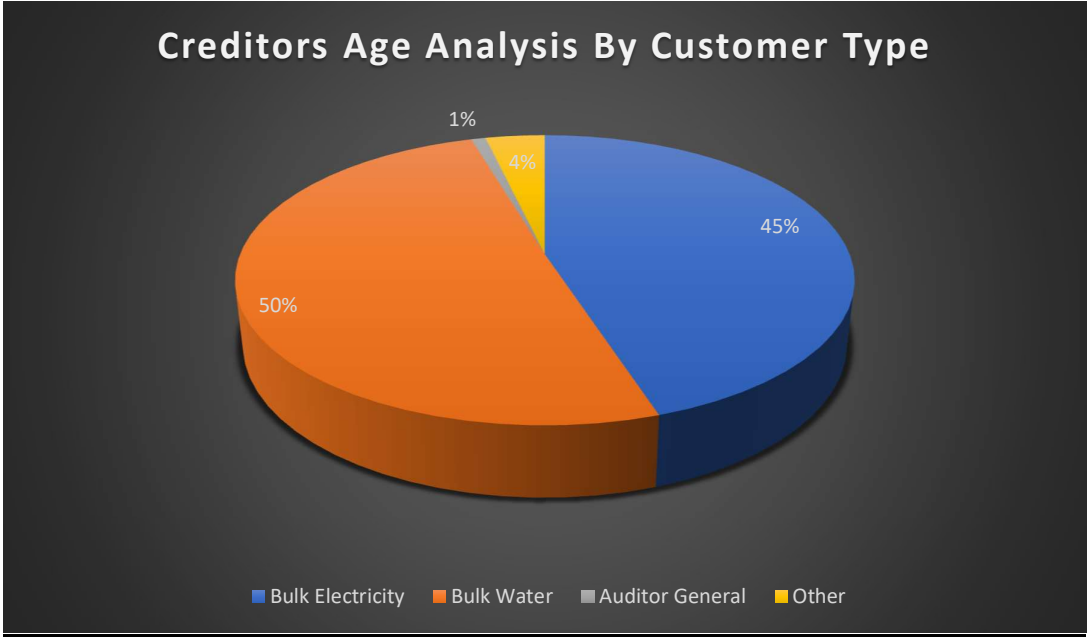
1.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R256.5 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R115.3 million and R129.5 million represented respectively.

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

Description	NT Code	Budget Year 2023/24									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	5 119	6 179	7 330	6 309	7 365	42 377	40 646	-	115 326	
Bulk Water	0200	1 877	2 031	2 241	2 191	2 081	12 406	14 231	92 398	129 457	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	354	1 877	1 454	758	969	2 678	1 325	9 415	
Auditor General	0800	444	383	19	250	508	317	41	323	2 284	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	7 440	8 948	11 467	10 203	10 713	56 069	57 596	94 046	256 482	-

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



4. Budget performance overview.

4.1 Operating revenue by source

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	12 263	13 926	13 926	1 076	11 846	12 765	(920)	-7%	13 926
Service charges	32 468	60 384	37 233	3 067	30 742	34 130	(3 388)	-10%	37 233
Investment revenue	10 912	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	69 502	68 488	69 743	42	63 670	63 931	(261)	(0)	69 743
Other own revenue	8 984	19 264	32 112	2 311	24 145	29 436	(5 290)	-18%	-
Total Revenue (excluding capital transfers and contributions)	134 129	162 062	153 013	6 497	130 402	140 262	(9 860)	-7%	153 013

4.2 Operating expenditure by type

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Employee costs	48 606	53 709	53 709	3 512	40 414	49 233	(8 819)	-18%	53 709
Remuneration of Councillors	4 673	4 807	5 612	416	4 841	5 145	(304)	-6%	5 612
Depreciation and amortisation	23 788	25 954	25 953	2 163	23 790	23 790	0	0%	25 953
Interest	7 549	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchase	39 901	37 920	37 665	1 001	17 515	34 526	(17 011)	-49%	37 665
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	41 210	55 284	70 981	4 511	61 286	65 066	(3 780)	-6%	70 981
Total Expenditure	165 728	177 674	193 920	11 603	147 846	177 760	(29 914)	-17%	193 920

4.3 Capital expenditure.

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure & funds sources									
Capital expenditure	25 368	55 257	67 024	12 125	47 287	59 766	(12 478)	-21%	67 024
Capital transfers recognised	23 885	54 967	67 024	12 125	47 287	59 732	(12 445)	-21%	67 024
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 482	290	-	-	-	34	(34)	-100%	-
Total sources of capital funds	25 368	55 257	67 024	12 125	47 287	59 766	(12 478)	-21%	67 024

4.4 Cashflows.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M11 May									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Cash flows									
Net cash from (used) operating	-	33 047	49 166	8 246	71 092	45 069	(26 023)	-58%	358 629
Net cash from (used) investing	-	(52 257)	(62 279)	(12 125)	(47 287)	(57 089)	(9 802)	17%	(62 279)
Net cash from (used) financing	-	-	-	-	14	-	(14)	-	-
Cash/cash equivalents at the month/y	242	(18 968)	(12 380)	-	24 552	(11 287)	(35 839)	318%	297 083

4.5 MFMA Circular 124: Condition 6.9

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

4.6 PROGRESS ON THE BUDGET FUNDING PLAN

Pillar 1 - Positive Cash Flows

The municipality is required to maintain positive cash balances.

Opening cash balance as per bank statement = R 541 494.42

Closing cash balance as per bank statement = R 105 144.72

Pillar 2 - Reduction in non-core expenditure

Overtime -The municipality has reduced the budget for overtime which was approved by council with the 2022/2023 budget from R2.3 million to R1 million for the approved 2023/2024 budget, was adjusted to R 643.9 thousand. For the month of May R209 thousands was spend on overtime and the year-to-date actual amounts to R 607 thousand as at May 2024.

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

The municipality was charged penalties and interest worth R58 456.51for PAYE by SARS for late payment made for the May 2024 period.

Pillar 3 - Trade Payables

Trade payables have decreased compared to the previous month as indicated earlier in the report. April trade payables amounted to R 257.6 million which has decreased by R1.1 million when

compared to May creditors that amounts to R256.5 million, municipality is trying to pay its creditors within 30 days after getting the invoice.

Pillar 4 - Cash and Short-term liquidity

The municipality's short-term liabilities exceed short-term assets. The total current liabilities for the period ending May amounts to R368.5 million and the total current assets is R101.7million. The municipality is not able to meet its obligations with its available cash resources.

Pillar 5 - Collection Rate

The collection rate for April was 30.13% which decreased to 20.92% for the month of May 2024.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 30 May 2024 are an average of 42% or R 743 thousand. The norm in terms MFMA Circular 71 is 7% – 10%.

Water

Total water losses as of 31 May 2024 are an average of 98% or R 81.2 thousand which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2023/24					
	DORA Allocation	ADJUSTMENT	Funds Received to date	Spents to date	Unspent Balance	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	12 452 000,00	17 619 000,00	17 619 000,00	10 428 738,77	7 190 261,23	59%
Regional Bulk Infrastructure Grant	20 000 000,00	20 000 000,00	10 449 100,76	10 444 177,35	4 923,41	52%
Water Services Infrastructure Grant	19 515 000,00	19 515 000,00	19 515 000,00	14 516 209,32	4 998 790,68	74%
FBDM (Capital)	3 000 000,00	4 745 000,00	4 294 600,26	4 492 055,01	- 197 454,75	95%
Municipal Disaster Relief Grant	-	5 145 000,00	5 145 000,00	3 659 513,81	1 485 486,19	71%
Sub-Total	54 967 000,00	67 024 000,00	57 022 701,02	43 540 694,26	13 482 006,76	65%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	54 967 000,00	67 024 000,00	57 022 701,02	43 540 694,26	13 482 006,76	65%

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is R 67 million, from the total allocation the municipality received R 57 million which includes additional R6 million that was recently allocated to municipality by MIG and the total of R43.5 million was spent to date. The grant expenditure is above 70% except for MIG and RBIG, of which RBIG is spent based on payment basis by submitting invoices to the funders for approval and payment.

4.7 PROGRESS ON THE FINANCIAL RECOVERY PLAN

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

5. In-year budget statement tables

5.1 Monthly Budget Statements summary

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	12 263	13 926	13 926	1 076	11 846	12 765	(920)	-7%	13 926
Service charges	32 468	60 384	37 233	3 067	30 742	34 130	(3 388)	-10%	37 233
Investment revenue	10 912	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	69 502	68 488	69 743	42	63 670	63 931	(261)	(0)	69 743
Other own revenue	8 984	19 264	32 112	2 311	24 145	29 436	(5 290)	-18%	-
Total Revenue (excluding capital transfers and contributions)	134 129	162 062	153 013	6 497	130 402	140 262	(9 860)	-7%	153 013
Employee costs	48 606	53 709	53 709	3 512	40 414	49 233	(8 819)	-18%	53 709
Remuneration of Councillors	4 673	4 807	5 612	416	4 841	5 145	(304)	-6%	5 612
Depreciation and amortisation	23 788	25 954	25 953	2 163	23 790	23 790	0	0%	25 953
Interest	7 549	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	39 901	37 920	37 665	1 001	17 515	34 526	(17 011)	-49%	37 665
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	41 210	55 284	70 981	4 511	61 286	65 066	(3 780)	-6%	70 981
Total Expenditure	165 728	177 674	193 920	11 603	147 846	177 760	(29 914)	-17%	193 920
Surplus/(Deficit)	(31 599)	(15 612)	(40 907)	(5 106)	(17 444)	(37 498)	20 054	-53%	(40 907)
Transfers and subsidies - capital (monetary allocations)	24 071	51 967	62 279	10 449	54 290	57 089	(2 799)	-5%	62 279
Transfers and subsidies - capital (in-kind)	1 725	3 000	4 745	1 625	4 295	4 350	(55)	-1%	4 745
Surplus/(Deficit) after capital transfers & contributions	(5 803)	39 355	26 117	6 968	41 140	23 940	17 200	72%	26 117
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(5 803)	39 355	26 117	6 968	41 140	23 940	17 200	72%	26 117
Capital expenditure & funds sources									
Capital expenditure	25 368	55 257	67 024	12 125	44 875	59 766	(14 890)	-25%	67 024
Capital transfers recognised	23 885	54 967	67 024	12 125	44 875	61 439	(16 563)	-27%	67 024
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 482	290	-	-	-	34	(34)	-100%	-
Total sources of capital funds	25 368	55 257	67 024	12 125	44 875	61 473	(16 597)	-27%	67 024
Financial position									
Total current assets	(18 059)	20 216	4 494	-	101 687	-	-	-	4 494
Total non current assets	453 767	306 151	342 374	-	473 054	-	-	-	342 374
Total current liabilities	445 056	356 086	383 878	-	368 467	-	-	-	383 878
Total non current liabilities	8 079	11 911	17 859	-	7 538	-	-	-	17 859
Community wealth/Equity	210 564	(41 630)	(60 868)	-	198 736	-	-	-	(60 868)
Cash flows									
Net cash from (used) operating	-	33 047	49 166	8 246	71 092	45 069	(26 023)	-58%	358 629
Net cash from (used) investing	-	(52 257)	(62 279)	(12 125)	(47 287)	(57 089)	(9 802)	17%	(62 279)
Net cash from (used) financing	-	-	-	-	14	-	(14)	#DIV/0!	-
Cash/cash equivalents at the month/year end	242	(18 968)	(12 380)	-	24 552	(11 287)	(35 839)	318%	297 083
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	5 229	5 041	4 898	4 928	4 897	4 710	27 674	363 920	421 297
Creditors Age Analysis									
Total Creditors	7 440	8 948	11 467	10 203	10 713	56 069	57 596	94 046	256 482

The budget statement summary table provides a high-level overview of the financial performance & position, capital spending by source of funding, cash flow as well as debtors and creditors age analysis. Detailed information regarding the above can be found in the tables below.

5.2 Table C2: Monthly Budget Statement – Financial Performance by Standard Classification

NC093 Magareng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		89 770	84 422	88 039	1 613	79 114	80 703	(1 589)	-2%	88 039
Executive and council		59 064	62 541	62 541	–	58 762	57 329	1 433	2%	62 541
Finance and administration		30 705	21 881	25 498	1 613	20 352	23 374	(3 022)	-13%	25 498
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		1 844	1 393	1 470	110	1 548	1 347	200	15%	1 470
Community and social services		855	1 264	1 264	8	1 242	1 158	84	7%	1 264
Sport and recreation		35	–	–	–	–	–	–	–	–
Public safety		954	130	206	101	306	189	116	62%	206
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		6 671	450	450	–	134	413	(279)	-68%	450
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		6 671	450	450	–	134	413	(279)	-68%	450
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		61 640	130 764	130 077	16 848	108 191	119 237	(11 047)	-9%	130 077
Energy sources		13 907	35 848	19 180	1 769	16 338	17 582	(1 244)	-7%	19 180
Water management		31 806	50 145	61 032	13 002	48 673	55 946	(7 273)	-13%	61 032
Waste water management		8 390	35 402	38 610	1 210	33 482	35 392	(1 911)	-5%	38 610
Waste management		7 537	9 368	11 256	867	9 698	10 318	(620)	-6%	11 256
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	159 925	217 029	220 037	18 571	188 986	201 700	(12 714)	-6%	220 037
Expenditure - Functional										
<i>Governance and administration</i>		59 659	57 910	74 162	4 338	58 966	67 982	(9 016)	-13%	74 515
Executive and council		15 645	13 006	13 573	1 015	11 192	12 442	(1 250)	-10%	13 985
Finance and administration		44 014	44 904	60 589	3 323	47 774	55 540	(7 766)	-14%	60 530
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		18 576	12 754	15 709	958	11 840	14 400	(2 559)	-18%	15 709
Community and social services		6 737	2 571	2 546	178	2 220	2 334	(113)	-5%	2 546
Sport and recreation		3 475	5 218	4 641	225	3 103	4 254	(1 151)	-27%	4 641
Public safety		4 383	3 747	3 842	225	2 807	3 522	(715)	-20%	3 842
Housing		3 983	1 219	4 680	329	3 710	4 290	(580)	-14%	4 680
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		6 005	24 739	7 826	416	5 222	7 174	(1 952)	-27%	7 826
Planning and development		4 325	6 164	6 340	299	3 972	5 811	(1 840)	-32%	6 340
Road transport		1 680	18 575	1 486	117	1 250	1 362	(112)	-8%	1 486
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		81 488	82 271	96 223	5 891	71 818	88 205	(16 387)	-19%	95 870
Energy sources		23 342	35 688	37 288	1 263	21 422	34 180	(12 759)	-37%	36 952
Water management		27 556	24 970	31 535	2 360	25 436	28 907	(3 471)	-12%	31 520
Waste water management		23 711	17 115	23 445	1 942	21 303	21 491	(188)	-1%	23 443
Waste management		6 878	4 498	3 955	327	3 657	3 626	31	1%	3 955
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	165 728	177 674	193 920	11 603	147 846	177 760	(29 914)	-17%	193 920
Surplus/ (Deficit) for the year		(5 803)	39 355	26 117	6 968	41 140	23 940	17 200	72%	26 117

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) - A - M11 May

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 01 - Executive & Council	1	59 064	62 541	62 541	–	58 762	57 329	1 433	2%	62 541
01.1 - Council & Executive Administration		59 064	62 541	62 541	–	58 762	57 329	1 433	2%	62 541
Vote 02 - Office Of The Municipal Manager		–	–	–	–	–	–	–	–	–
02.1 - Office Of The Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		382	–	–	–	–	–	–	–	–
03.1 - Administration And Legal		–	–	–	–	–	–	–	–	–
03.2 - Corporate Admin		382	–	–	–	–	–	–	–	–
03.3 - Human Resources		–	–	–	–	–	–	–	–	–
Vote 04 - Financial Services		30 323	21 881	25 498	1 613	20 352	23 374	(3 022)	-13%	25 498
04.1 - Finance Admin		30 323	21 881	25 498	1 613	20 352	23 374	(3 022)	-13%	25 498
Vote 05 - Municipal Infrastructure		68 311	131 214	130 527	16 848	108 325	119 650	(11 325)	-9%	130 527
05.1 - Technical Admin		–	–	–	–	–	–	–	–	–
05.2 - Roads And Stormwater		6 671	450	450	–	134	413	(279)	-68%	450
05.3 - Solid Waste Management		7 537	9 368	11 256	867	9 698	10 318	(620)	-6%	11 256
05.4 - Sanitation		8 390	35 402	38 610	1 210	33 482	35 392	(1 911)	-5%	38 610
05.5 - Water		31 806	50 145	61 032	13 002	48 673	55 946	(7 273)	-13%	61 032
05.6 - Electricity		13 907	35 848	19 180	1 769	16 338	17 582	(1 244)	-7%	19 180
05.7 - Roads And Stormwater		–	–	–	–	–	–	–	–	–
Vote 06 - Community Services		–	–	–	–	–	–	–	–	–
Vote 07 - Public Safety & Transport		1 844	1 393	1 470	110	1 548	1 347	200	15%	1 470
07.1 - Cemetary		88	117	117	8	95	107	(12)	-11%	117
07.2 - Library		767	1 147	1 147	–	1 147	1 051	96	9%	1 147
07.3 - Traffic		954	130	206	101	306	189	116	62%	206
07.4 - Parks And Recreation		35	–	–	–	–	–	–	–	–
07.5 - Safety		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	159 925	217 029	220 037	18 571	188 986	201 700	(12 714)	-6%	220 037
Expenditure by Vote										
Vote 01 - Executive & Council	1	12 418	10 836	11 356	961	10 530	10 409	120	1%	11 356
01.1 - Council & Executive Administration		12 418	10 836	11 356	961	10 530	10 409	120	1%	11 356
Vote 02 - Office Of The Municipal Manager		658	2 169	2 217	54	662	2 033	(1 370)	-67%	2 217
02.1 - Office Of The Municipal Manager		658	2 169	2 217	54	662	2 033	(1 370)	-67%	2 217
Vote 03 - Corporate Services		15 075	15 806	18 680	1 024	14 849	17 123	(2 274)	-13%	18 680
03.1 - Administration And Legal		206	1 479	859	45	486	787	(301)	-38%	859
03.2 - Corporate Admin		12 618	11 153	14 025	664	11 403	12 857	(1 453)	-11%	14 025
03.3 - Human Resources		2 251	3 174	3 796	315	2 960	3 480	(520)	-15%	3 796
Vote 04 - Financial Services		29 007	29 098	41 909	2 299	32 925	38 417	(5 492)	-14%	41 909
04.1 - Finance Admin		29 007	29 098	41 909	2 299	32 925	38 417	(5 492)	-14%	41 909
Vote 05 - Municipal Infrastructure		87 116	104 180	100 713	6 172	75 221	92 320	(17 099)	-19%	100 713
05.1 - Technical Admin		1 321	3 335	3 004	163	2 153	2 753	(600)	-22%	3 004
05.2 - Roads And Stormwater		1 680	18 575	1 486	117	1 250	1 362	(112)	-8%	1 486
05.3 - Solid Waste Management		6 895	4 498	3 955	327	3 657	3 626	31	1%	3 955
05.4 - Sanitation		23 714	17 115	23 445	1 942	21 303	21 491	(188)	-1%	23 445
05.5 - Water		27 553	24 970	31 535	2 360	25 436	28 907	(3 471)	-12%	31 535
05.6 - Electricity		25 952	35 688	37 288	1 263	21 422	34 180	(12 759)	-37%	37 288
05.7 - Roads And Stormwater		–	–	–	–	–	–	–	–	–
Vote 06 - Community Services		–	–	–	–	–	–	–	–	–
Vote 07 - Public Safety & Transport		14 468	11 535	11 029	628	8 130	10 110	(1 979)	-20%	11 029
07.1 - Cemetary		4 884	422	397	29	330	364	(34)	-9%	397
07.2 - Library		1 853	2 148	2 148	149	1 890	1 969	(79)	-4%	2 148
07.3 - Traffic		3 203	3 747	3 707	225	2 671	3 398	(727)	-21%	3 707
07.4 - Parks And Recreation		3 460	5 218	4 641	225	3 103	4 254	(1 151)	-27%	4 641
07.5 - Safety		1 067	–	135	–	135	124	11	9%	135
Vote 08 - Sports, Arts, Parks, Culture		–	–	–	–	–	–	–	–	–
08.1 - Cemetary		–	–	–	–	–	–	–	–	–
08.2 - Library		–	–	–	–	–	–	–	–	–
08.3 - Traffic		–	–	–	–	–	–	–	–	–
08.4 - Parks And Recreation		–	–	–	–	–	–	–	–	–
Vote 09 - Planning & Development		6 986	4 048	8 016	465	5 528	7 348	(1 820)	-25%	8 016
09.1 - Planning And Development		846	–	854	71	783	783	–	–	854
09.2 - Led		1 706	1 817	1 868	57	893	1 713	(819)	-48%	1 868
09.3 - ldp		1 298	1 012	1 468	79	925	1 346	(420)	-31%	1 468
09.4 - Land Use		3 137	1 219	3 826	258	2 927	3 507	(580)	-17%	3 826
Total Expenditure by Vote	2	165 728	177 674	193 920	11 603	147 846	177 760	(29 914)	(0)	193 920
Surplus/ (Deficit) for the year	2	(5 803)	39 355	26 117	6 968	41 140	23 940	17 200	0	26 117

Reporting per municipal vote provides details on the spread of revenue and expenditure over the various functions of the municipality as required by Government Financial Statistics of the National Treasury.

Expenditure per municipal vote is distributed to ensure that the municipal expenditure reflects the functions where the expenditure is allocated. This is done to ensure implementation of the IDP through SDBIP

Expenditure by Vote or Department

The narrations below indicate how individual departments have performed in relation to the expected spending of 91% as at end of May 2024.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to R10.8 million which was adjusted to R11.4 million. For the month of May 2024 R961 thousands has been spent, the actual year to date amounts to R10.5 million which shows Executive and Council has spent 1% more than the projected budget that amounts to R10.4 million.

Vote 2 – Municipal Manager

Municipal Manager original budget amounts to R2.2 million which was adjusted to R2.2 million, for the month of May 2024 R54 thousands has been spent, the actual year to date amounts to R662 thousands which shows that Municipal Manager has spent 67% less than the projected budget that amounts to R2 million.

Vote 3 – Corporate Services

Corporate Services original budget amounts to R15.8 million which it was adjusted to 18.7 million, for the month of May R1 million has been spent, the actual year to date amounts to R14.8 which shows that Corporate Services has spent 13% less than the projected budget that amounts to R 17.1 million.

Vote 4 – Finance Department

Finance Department original budget amounts to R29.1 million which was adjusted to R41.9 million, for the month of May R2.3 million has been spent, the actual year to date amounts to R32.9 million which shows that the municipality has spent 14% less the projected budget that amounts to R38.4 million.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to R104.2 million which was adjusted to R100.7 million, for the month of May R6.2 has been spent, the actual year to date amounts to R75.2 million which shows that the municipality has spent 19% less than the projected budget that amounts to R92.3 million.

Vote 7 – Public Safety & Transport

Public Safety & Transport original budget amounts to R11.5 million which was adjusted to R11 million, for the month of May R628 thousand has been spent, the actual year to date amounts to R8.1 million which shows that municipality has spent 20% less than the projected budget that amounts to R 10.1 million.

Vote 9 – Planning & Development

Planning & Development original budget amounts to R4 million which was adjusted to R8, for the month of May R465 thousand has been spent, the actual year to date amounts to R5.5 million which shows that municipality has spent 25% less than the projected budget that amounts to R 7.3 million

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

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

Description	Ref	Budget Year 2023/24								
		2022/23 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		13 907	33 713	16 192	1 642	14 848	14 843	5	0%	16 192
Service charges - Water		6 010	9 156	3 492	307	2 900	3 201	(302)	-9%	3 492
Service charges - Waste Water Management		8 041	10 832	10 832	638	7 424	9 930	(2 506)	-25%	10 832
Service charges - Waste management		4 509	6 683	6 716	480	5 570	6 156	(586)	-10%	6 716
Sale of Goods and Rendering of Services		517	624	737	22	418	675	(258)	-38%	737
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 048	13 632	23 250	1 656	17 737	21 312	(3 575)	-17%	23 250
Interest from Current and Non Current Assets		10 912	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land	2	3	3	2	-	0	2	(1)	-74%	2
Rental from Fixed Assets	1	3	3	3	-	3	3	1	21%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		3 698	71	147	27	107	135	(28)	-21%	147
Non-Exchange Revenue										
Property rates		12 263	13 926	13 926	1 076	11 846	12 765	(920)	-7%	13 926
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		586	135	124	75	198	114	85	74%	124
Licence and permits		(2 251)	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		69 502	68 488	69 743	42	63 670	63 931	(261)	0%	69 743
Interest		-	4 798	7 849	532	5 681	7 195	(1 514)	-21%	7 849
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		382	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		134 129	162 062	153 013	6 497	130 402	140 262	(9 860)	-7%	153 013
Expenditure By Type										
Employee related costs		48 606	53 709	53 709	3 512	40 414	49 233	(8 819)	-18%	53 709
Remuneration of councillors		4 673	4 807	5 612	416	4 841	5 145	(304)	-6%	5 612
Bulk purchases - electricity		23 257	25 000	21 430	-	7 853	19 644	(11 791)	-60%	21 430
Inventory consumed		16 644	12 920	16 235	1 001	9 663	14 882	(5 219)	-35%	16 235
Debt impairment		-	35 391	35 391	2 949	32 442	32 442	(0)	0%	35 391
Depreciation and amortisation		23 788	25 954	25 953	2 163	23 790	23 790	0	0%	25 953
Interest		7 549	-	-	-	-	-	-	-	-
Contracted services		5 922	9 594	11 499	517	8 480	10 541	(2 061)	-20%	11 499
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17 960	-	5 172	-	5 172	4 741	431	9%	5 172
Operational costs		12 826	10 299	18 919	1 044	15 192	17 343	(2 150)	-12%	18 919
Losses on Disposal of Assets		4 503	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		165 728	177 674	193 920	11 603	147 846	177 760	(29 914)	-17%	193 920
Surplus/(Deficit)		(31 599)	(15 612)	(40 907)	(5 106)	(17 444)	(37 498)	20 054	(0)	(40 907)
Transfers and subsidies - capital (monetary allocations)		24 071	51 967	62 279	10 449	54 290	57 089	(2 799)	(0)	62 279
Transfers and subsidies - capital (in-kind)		1 725	3 000	4 745	1 625	4 295	4 350	(55)	(0)	4 745
Surplus/(Deficit) after capital transfers & contributions		(5 803)	39 355	26 117	6 968	41 140	23 940	17 200	0	26 117
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(5 803)	39 355	26 117	6 968	41 140	23 940			26 117
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(5 803)	39 355	26 117	6 968	41 140	23 940			26 117
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(5 803)	39 355	26 117	6 968	41 140	23 940			26 117

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 May 2024, the municipality has generated total operating revenue that amounts to R 6.5 million of which R42 thousand from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to R 66.7 million and the year-to-date budget amounts to R76.3 million which reflects a negative variance amounts to R9.6 million excluding operational grants, which shows that the municipality has under billed in May 2024

Detailed explanation on revenue by source items.

Property Rates

The municipality has billed revenue of R1.1 million in May 2024. However, the actual year-to-date revenue amounts to R 11.8 million which is 7% lower than the budgeted revenue of R12.8 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 1.6 million from Sales of Electricity. However, the year-to-date revenue amounts to R 14.8 million, which reflected a positive variance amounting to R5 thousands when compared to year-to-date budget that amounts to R14.8 million for the period under review. The variance in Electricity Revenue is attributed to a low payment rate and distribution losses, which have impacted the overall revenue generated. The municipality must address these issues by implementing strategies to increase payment rates and reduce distribution losses, which will ultimately lead to improved financial performance.

Service charges – water.

The municipality billed revenue of R307 thousands from Water Services, meanwhile the year-to-date actual amounts to R 2.9 million which is 9% less than the year-to-date budget of R 3.2 million for the period under review. The low-billing-water service charge is attributed to a combination of factors.

This under billing in Water is caused by the breakdown of the water supply pipes, which are currently under construction, has further aggravated the situation. Additionally, some areas are not metered, which make it difficult for municipality to account for the actual amount of water consumed. Lastly, some consumers are unwilling to settle their account, which also contributes to the low-billing water service charges.

In conclusion, these factors have resulted in a significant decrease in water service charges, affecting the municipality's revenue. It is essential to address these issues promptly to ensure the provision of efficient water services and to maintain the municipality's financial viability.

Service charges – sanitation.

In the month under review, the municipality has generated a revenue of R638 thousand. The year-to-date actual amounts to R7.4 million, which is 25% less than the year-to-date budget of R 9.9 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 R480 thousands and actual year to date amounts to R 5.6 million which is 10% less than year to date budget that amounts to R6.2 million during the period under review. Due to challenges and breakdowns with the refuse removal trucks, hampers the municipality's efforts to raise revenue.

Rent from fixed assets.

The municipality did not generate any revenue from fixed assets generated during the month of May 2024. The year-to-date actual amounts to R3 thousand and the year-to-date budget amounts to R2.5 thousand for the month under review.

Interest earned – from receivables.

The municipality has generated revenue amounting to R 1.6 million, with the actual year-to-date revenue standing at R 17.7 million, which is 17% less than the year-to-date budget of R 21.3 million for the current month. The major attribute to this variance is the interest accrued on outstanding debts owed to the municipality. This shortfall has negative implications for the municipal debtor's book, as the accounts remain unpaid for a more extended period and continue to accrue interest.

Fines, penalties, and forfeits

Municipality generated revenue amounting to R 75 thousand from Fines, penalties and forfeits for month, the year-to-date actual amounts to R198 thousands which is 74% more than the year-to-date budget that amounts to R114 thousands for May 2024.

Licenses and Permits

The municipality did not generate any revenue for this month, this line item was not budgeted for in this current financial year.

Transfers recognised – operational.

Municipality received R42 thousands from Frances Baard for the O & M grants. Currently the year-to-date actual amounts to R 63.6 million which is R261 thousands less than actual year to date budget that amounts to R63.9 million. Municipality receives grants as per DoRA schedules and as per invoice claims submitted to Frances Baard.

Other revenue

Municipality generated revenue amounting to R 27 thousand from other revenue and the year-to-date actual amounts to R107 thousands which is 21% less than the year-to-date budget that amounts to R 135 thousand during the period under review.

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

The above table indicates expenditure items by type.

Operating Expenditure

Table 2 provides a comprehensive overview of the municipality's operating expenditure. These figures have been derived from C4 in the attached C-Schedule. During May 2024, the municipality incurred a total operating expenditure of R11.6 million, the current year-to-date actual shows that the municipality has spent R147.8 million to date, which is 17% less than the project budget of R177.8 million.

Employee related costs

The municipality incurred R 3.5 million on employee related costs and actual year to date amounts to R40.4 which reflects a negative variance of 18% that show that the municipality has spent less than the year-to-date budget which amounts to R 49.2 million in the current month. The cost drivers to this variance are caused by vacant positions which were budgeted for, but no appointments were made. Cost containment measures were taken on this item to ensure expenditure stays within the budget, especially on overtime and standby allowance.

Remuneration of councillors

Expenditure incurred in relation to councillor's remuneration amounts to R416 thousands and the year-to-date actual amounts to R 4.8 million which reflects a negative variance of 6% when compared to year-to-date budget that amounts to R 5.1 million. The variance in Remuneration of Councillors is immaterial.

Debt impairment

The municipality incurred R2.9 million on debt impairment and the actual year to date amounts to R32.4 million which reflects 0% variance when compared to actual year to date budget that amounts R32.4 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 2.2 million which is regarded as noncash item and actual year to date amounts to R23.8 million which reflects 0% variance when compared to actual year to date budget that amounts to R23.8 million. Journals are being processed based on budgeted Depreciation amount as per 2022/23 Annual Financial Statement.

Bulk purchases

The municipality did not pay Eskom for the reporting month and the actual year to date remained unchanged from the previous month, which amounted to R 7.9 million that is 60% less the projected budget that amounts to R19.6 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. The amount spent on this item was R 1 million and the year-to-date expenditure amounts to R 9.7 million. This reflects a variance of 35% less than the projected budget of R 14.9 million. The reason for this variance, is that the municipality is unable to honour monthly payments to Vaalharts, due to financial constraints.

Contracted Services.

Contracted services include Accountants and Auditors, Security service, professional consulting and other services related to maintenance of infrastructure as and when the need arises. The amount spent for Contracted Services amounts to R 517 thousand and the year-to-date actual amounts to R 8.5 million which reflects negative 20% variance when compared to the actual year to date budget that amounts to R10.5 million. Municipality is trying to maintain cost containment policy by reducing its expenditure in contracted services.

Other expenditure

This item has incurred expenditure amounting to R1 million and the actual year to dates amounts to R 15.2 million which reflected negative 12% variance when compared to the year-to-date budget that amounts to R 17.3 million. It includes items such as remuneration of ward committees, Assets consultants, insurance costs, external audit fees and other municipal running cost.

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

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

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	290	-	-	-	34	(34)	-100%	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		25 368	54 967	67 024	12 125	44 875	59 732	(14 857)	-25%	67 024
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	25 368	55 257	67 024	12 125	44 875	59 766	(14 890)	-25%	67 024
Total Capital Expenditure		25 368	55 257	67 024	12 125	44 875	59 766	(14 890)	-25%	67 024
Capital Expenditure - Functional Classification										
Governance and administration		-	290	-	-	-	34	(34)	-100%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	290	-	-	-	34	(34)	-100%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		25 368	54 967	67 024	12 125	44 875	61 439	(16 563)	-27%	67 024
Energy sources		-	-	-	-	-	-	-	-	-
Water management		23 885	35 452	47 509	10 790	29 024	43 550	(14 525)	-33%	47 509
Waste water management		1 482	19 515	19 515	1 335	15 851	17 889	(2 038)	-11%	19 515
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	25 368	55 257	67 024	12 125	44 875	61 473	(16 597)	-27%	67 024
Funded by:										
National Government		23 885	31 967	42 279	1 625	29 939	38 756	(8 817)	-23%	42 279
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	3 000	4 745	1 413	4 492	4 350	142	3%	4 745
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	20 000	20 000	9 086	10 444	18 333	(7 889)	-43%	20 000
Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		23 885	54 967	67 024	12 125	44 875	61 439	(16 563)	-27%	67 024
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 482	290	-	-	-	34	(34)	-100%	-
Total Capital Funding		25 368	55 257	67 024	12 125	44 875	61 473	(16 597)	-27%	67 024

The actual capital spending for the current month amounts to R 12.1 million, and the year-to-date actual amounts to R44.9 which is 27% below the projected actual budget that amounts to R 61.5 million.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		(108 668)	(138 558)	(164 734)	59	(164 734)
Trade and other receivables from exchange transactions		23 459	90 110	104 223	21 468	104 223
Receivables from non-exchange transactions		8 952	15 690	11 835	18 515	11 835
Current portion of non-current receivables						
Inventory		116	(136)	(84)	116	(84)
VAT		59 352	54 920	54 016	62 797	54 016
Other current assets		(1 270)	(1 810)	(762)	(1 268)	(762)
Total current assets		(18 059)	20 216	4 494	101 687	4 494
Non current assets						
Investments						
Investment property		24 867	23 831	23 468	24 867	23 468
Property, plant and equipment		428 519	281 929	318 515	447 805	318 515
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		10	20	20	10	20
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		0	–	0	0	0
Other non-current assets						
Total non current assets		453 767	306 151	342 374	473 054	342 374
TOTAL ASSETS		435 708	326 367	346 869	574 740	346 869
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(319)	165	165	–	165
Consumer deposits		1 309	611	611	1 331	611
Trade and other payables from exchange transactions		398 882	320 290	348 718	274 854	348 718
Trade and other payables from non-exchange transactions		14 222	(264)	(1 164)	57 329	(1 164)
Provision		7 219	11 275	11 275	8 676	11 275
VAT		23 743	24 009	24 273	26 277	24 273
Other current liabilities		–	–	–	–	–
Total current liabilities		445 056	356 086	383 878	368 467	383 878
Non current liabilities						
Financial liabilities		794	–	–	794	–
Provision		7 285	11 911	17 859	6 744	17 859
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		8 079	11 911	17 859	7 538	17 859
TOTAL LIABILITIES		453 135	367 997	401 737	376 004	401 737
NET ASSETS	2	(17 427)	(41 630)	(54 868)	198 736	(54 868)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		210 564	(41 630)	(60 868)	198 736	(60 868)
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	210 564	(41 630)	(60 868)	198 736	(60 868)

Total Assets

Variances were noted between the budgeted values of assets and the actual recorded at the end of the review period. As at the end of May 2024, the municipality recorded total assets of R574.7 million which includes R 101.7 million and R473.1 million for both current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months; while non-current assets are likely to be converted into cash over a longer-term.

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

As at the end of May 2024, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of R39,9 million, representing about 7% of the total assets. Looking at the annual budgeted trade and other receivables of R90.1 million which is adjusted to R104.2 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 will be important that council fast-track implementation of its credit control and debt collection strategies (revenue enhancement) to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment to accurately budget for the consumer debtors projected at the end of the financial year.

Property Plant and Equipment (PPE)

As of 31 May 2024, the municipality recorded R 447.8 million for Property Plant and Equipment, which represents 78% 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. Service delivery of the municipal is majored by its ability to provide these services to communities.

This R447.8 million is more than the projected amount of R318.5 million for the financial year ending 2023/24. PPE need to be relooked in line with the projected CAPEX and depreciation during the next financial year budget.

Total Liabilities

Variances were noted between the budgeted values of liabilities and the actual recorded at the end of May 2024. As at the end May 2024, the municipality recorded total liabilities of R376 million which entails R 368.5 million and R7.5 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 0.28, which is current assets divided by current liabilities (101 687/ 368 467). According to the acceptable norms, a current ratio which is less than 1 shows that the municipality is unable to pay its shorts term debts (current liabilities) using its cash on hand (Current assets). This also shows that institution is not liquid enough and it is financial unstable. The municipality needs to improve on its abilities to raise current assets so that it can be in a better position to pay off debts when they become due.

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

5.7 Table C7: Monthly Budget Statement – Cash Flow

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	4 874	7 855	425	6 199	7 200	(1 001)	-14%	7 855
Service charges		–	20 261	19 374	1 915	21 047	17 760	3 288	19%	19 374
Other revenue		–	786	12 564	281	8 034	11 517	(3 483)	-30%	12 564
Transfers and Subsidies - Operational		–	68 488	69 743	42	63 670	63 931	(261)	0%	69 743
Transfers and Subsidies - Capital		–	54 967	67 024	12 074	58 584	61 439	(2 854)	-5%	67 024
Interest		–	–	11	–	–	10	(10)	-100%	11
Dividends										
Payments										
Suppliers and employees		–	(116 329)	(127 405)	(6 491)	(86 443)	(116 788)	(30 345)	26%	182 058
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	33 047	49 166	8 246	71 092	45 069	(26 023)	-58%	358 629
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		–	(52 257)	(62 279)	(12 125)	(47 287)	(57 089)	(9 802)	17%	(62 279)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(52 257)	(62 279)	(12 125)	(47 287)	(57 089)	(9 802)	17%	(62 279)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	–	–	–	14	–	14	#DIV/0!	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	14	–	(14)	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		242	242	734	49 516	734	734			734
Cash/cash equivalents at month/year end:		242	(18 968)	(12 380)		24 552	(11 287)			297 083

Table C7 presents details pertaining to cash flow performance. As at end of May 2024, the net cash inflow from operating activities amounts to R 8.2 million whilst the net cash outflow from investing activities amounts to R12.1 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities amounts R 0 thousand. The cash and cash equivalent held for May 2024 amounted to –R3.9 million and the net effect of the above cash flows is cash outflow movement of R 24.6 million.

PART 2: SUPPORTING DOCUMENTATION

6. Debtors' Analysis

The outstanding debtors as at 31st May 2024 amounts to R 421.3 million which shows increase of R4.3 million in debtors' book when compared to April 2024 outstanding debtors that amounts to R417 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R386.9 million, which incurs interest each month. The long outstanding consumer debts may negatively affect the sustainability of the municipality. The average collection rate is reported to be at 20.92% for the month of May 2024. The effective implementation of the debt collection and credit control is critically essential to ensure the sustainability of the municipality; this figure is due to old debts. The Municipality needs to work harder on collecting old debts.

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

Description	NT Code	Budget Year 2023/24										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 Receiv ables from Exchange Transactions - Water	1200	346	401	298	314	387	300	1 807	67 128	70 982	69 936		
Trade and Other Receiv ables from Exchange Transactions - Electricity	1300	415	320	241	229	261	144	1 165	26 271	29 045	28 069		
Receiv ables from Non-exchange Transactions - Property Rates	1400	954	850	895	808	731	756	4 324	47 811	57 129	54 430		
Receiv ables from Exchange Transactions - Waste Water Management	1500	732	731	739	763	743	760	4 641	57 154	66 263	64 061		
Receiv ables from Exchange Transactions - Waste Management	1600	542	531	528	540	525	535	3 242	39 679	46 123	44 521		
Receiv ables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 184	2 164	2 156	2 238	2 213	2 177	12 194	122 304	147 629	141 126		
Recov erable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	56	44	41	38	37	37	301	3 572	4 126	3 985		
Total By Income Source	2000	5 229	5 041	4 898	4 928	4 897	4 710	27 674	363 920	421 297	406 128	-	-
Total April		5 233	5 111	4 997	4 982	4 730	4 779	26 957	360 254	417 042	401 702		
Debtors Age Analysis By Customer Group													
Organs of State	2200	332	300	242	240	221	177	987	4 960	7 458	6 584		
Commercial	2300	541	381	309	287	336	244	1 529	21 129	24 756	23 525		
Households	2400	4 322	4 328	4 315	4 370	4 309	4 258	24 971	335 988	386 861	373 896		
Other	2500	35	32	32	32	31	31	186	1 843	2 222	2 123		
Total By Customer Group	2600	5 229	5 041	4 898	4 928	4 897	4 710	27 674	363 920	421 297	406 128	-	-

6.1 Top 100 Commercial

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
5002097	DWT DAILY WHEEL AND TYRES (PTY) LTD	-	-	-	-	-	-	-	-	3 352 927,94	3 352 927,94
1015015	S SANRAL	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	2 664 152,24	2 821 252,46
5002103	IMPERIAL SUPERMARKET	-	-	-	-	-	-	7 707,89	7 703,98	997 529,01	1 012 940,88
1015018	LM ERASMUS BOEDERY GRASBULT	6 608,12	6 602,04	6 595,96	6 589,89	6 583,81	6 577,74	6 571,66	6 565,59	821 035,98	880 344,98
1200206	GM WESI	-	-	-	-	-	-	-	-	540 968,56	540 968,56
1002657	A TERWIN	7 906,65	7 860,53	7 814,42	7 768,30	7 722,17	7 676,07	7 629,95	7 583,84	433 971,26	503 885,96
1002463	A SPOORNET	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	409 346,58	424 921,44
1016074	THABAZIBU F TRADING	6 048,46	5 920,51	5 678,84	8 972,79	3 500,15	3 477,63	4 948,95	5 946,54	319 475,91	369 009,40
1012890	LI KGWAPI	7 290,49	7 353,09	7 309,45	7 318,92	7 328,40	7 284,76	7 241,11	7 197,47	285 139,14	350 796,97
1012914	CENTENNIAL TRADING CO 114 PTY LTD	4 187,36	4 165,20	4 143,04	4 120,90	4 098,74	4 076,60	4 054,44	4 032,28	269 538,96	306 627,02
5002102	BLACK GINGER 489 PTY LTD	-	-	-	-	-	-	-	-	297 318,98	297 318,98
1011755	TRANSKA RESORT	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	277 442,07	291 586,20
1007879	GD LANDRY	3 008,37	2 993,47	2 978,58	2 963,67	2 948,77	2 933,88	2 918,97	2 904,07	239 696,27	266 369,31
1002107	HM GELDENHUYS	2 751,42	2 742,96	2 734,50	2 726,05	2 717,59	2 709,13	2 700,67	2 692,21	232 065,29	256 599,70
1015849	CM AVENANT	3 402,98	3 242,46	3 100,85	3 030,92	2 894,27	2 733,73	2 573,18	2 412,63	221 674,22	248 616,03
1014983	ED COETZEE	2 789,05	2 775,15	2 761,26	2 747,36	2 733,47	2 719,57	2 705,68	2 691,78	206 689,84	231 416,11
1006345	THUSANANG MARK	2 343,35	2 332,42	2 321,48	2 310,55	2 299,62	2 288,69	2 277,76	2 266,83	198 643,62	219 438,59
1200313	CM AVENANT	-	-	-	-	-	-	-	-	213 401,23	213 401,23
1000868	KJ HAARHOFF	3 710,96	3 688,26	3 665,57	3 642,87	3 620,19	3 597,49	3 574,79	3 552,10	178 797,50	211 583,38
1006338	SS & VK KOTE	2 216,52	2 206,03	2 195,53	2 185,05	2 174,56	2 164,07	2 153,59	2 143,10	181 957,28	201 622,73
1006273	NJ MOCHANE	2 883,70	2 867,26	2 850,82	2 834,37	2 817,93	2 801,49	2 785,04	2 768,60	175 078,42	200 587,77
1006603	E MARAKARELO	2 520,50	2 507,37	2 494,23	2 481,09	2 467,97	2 454,83	2 441,70	2 428,56	174 924,71	197 254,60
1006090	BURNE-A-TOWEL PTY LTD	1 967,27	1 958,38	1 949,48	1 940,61	1 931,71	1 922,83	1 913,94	1 905,05	167 142,96	184 608,38
1005712	SEEKOEI (LETAMO TAVERN)	2 132,61	2 122,58	2 112,55	2 102,54	2 092,51	2 082,49	2 072,46	2 062,43	164 780,00	183 702,79
1016449	Y,R MATTHYSEN & MOOLMAN	6 079,20	4 161,74	5 644,60	4 744,84	5 919,82	5 013,38	7 155,46	3 930,62	130 637,45	177 689,94
1000192	JF DE BEER	3 116,16	3 096,75	3 077,34	3 057,94	3 038,53	3 019,12	2 999,71	2 980,30	146 375,34	173 896,76
1002433	JC HUMAN	2 394,78	2 381,31	2 367,83	2 354,35	2 340,89	2 327,41	2 313,94	2 300,46	148 036,33	169 225,56
1006441	TMS PADISHO	1 852,05	1 843,33	1 834,61	1 825,88	1 817,15	1 808,44	1 799,71	1 790,98	151 642,17	168 075,09
1011696	M MANAGER	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	158 008,73	163 053,50

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
1002953	B EN M STOOR	2 560,28	2 545,85	2 531,40	2 516,97	2 502,53	2 488,08	2 473,65	2 459,25	135 633,83	158 281,19
1002438	JC HUMAN	-	-	-	-	-	-	-	-	157 487,29	157 487,29
1005496	R RETSWELELE FUNERALS	2 615,06	2 600,01	2 584,96	2 569,91	2 554,86	2 539,81	2 524,75	2 509,72	132 836,40	155 965,60
1003418	KOMARIN KAFEE (OLIPHANT GGO)	2 213,57	2 201,00	2 188,43	2 175,86	2 163,29	2 150,72	2 138,14	2 125,57	135 340,29	154 923,02
1003420	O OLIPHANT (MADISO SENTRA)	3 197,97	3 175,55	3 153,12	3 130,70	3 108,27	3 085,85	3 063,42	3 041,00	120 585,62	148 761,91
1009234	AP MATSHA	1 574,27	1 566,76	1 559,25	1 551,74	1 544,23	1 536,72	1 529,21	1 521,69	130 479,70	144 445,35
1002267	WARRENTON SLAGHUIS	1 351,59	1 360,34	1 348,90	1 272,19	98,82	-	-	-	134 535,41	141 310,22
1002314	PAV BURGER	4 847,96	4 808,26	4 768,56	4 761,70	4 722,00	4 741,44	4 701,74	4 695,16	97 274,05	140 208,53
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	2 998,56	2 978,37	2 958,18	2 937,99	2 917,80	2 897,61	2 877,42	2 857,23	112 199,46	138 641,38
1006085	4720103177 TRANSNET FREIGHT RAIL	57 864,05	0,02	-	-	-	-	-	-	-	138 425,62
1009433	MW SEEKOEI	1 385,64	1 379,78	1 373,92	1 368,07	1 362,21	1 356,35	1 350,50	1 344,64	120 572,92	132 885,52
1001953	J ABRAHIM	2 617,62	2 559,24	2 500,84	2 442,45	2 384,07	2 325,69	2 267,29	2 208,91	104 382,99	126 365,11
1001892	PAV BURGER	2 301,69	2 281,84	2 261,99	2 242,14	2 222,29	2 202,44	2 182,59	2 162,74	99 995,80	120 175,06
1002071	A WELDECHERKOS(DANIELS)	1 057,89	1 053,94	1 049,99	1 046,05	1 042,10	1 038,16	1 034,21	1 030,26	110 118,17	119 532,60
1003152	PJ MALAN	1 074,99	1 070,13	1 065,28	1 060,43	1 055,58	1 050,73	1 045,87	1 041,02	97 973,23	107 517,10
1004131	CE COETZEE	1 238,41	1 232,46	1 226,50	1 220,55	1 214,59	1 208,64	1 202,68	1 196,73	95 986,59	106 971,52
1012635	N LE ROUX	1 034,62	1 030,67	1 026,71	1 022,77	1 018,82	1 014,88	1 010,93	1 006,98	96 886,07	106 091,01
1007135	TF DLAMINI (PROK)	1 152,51	1 146,66	1 140,80	1 134,95	1 129,09	1 123,23	1 117,38	1 111,52	95 843,87	106 058,38
1001897	BS KGOSUJANG	1 249,32	1 243,25	1 237,17	1 231,09	1 225,02	1 218,94	1 215,47	1 254,34	92 989,53	104 119,53
1009073	M LESABE	1 503,61	1 495,23	1 486,85	1 478,47	1 470,09	1 461,71	1 453,33	1 444,95	88 496,28	101 802,52
1006334	DP MANOPOLE	1 383,81	1 376,09	1 368,37	1 360,65	1 352,93	1 345,21	1 337,49	1 329,77	85 919,54	98 165,39
1007092	NS DIKGETSI	1 735,81	1 725,31	1 714,82	1 704,34	1 693,84	1 683,36	1 672,87	1 662,37	81 707,79	97 046,80
1002258	TEXAS LODGE	710,47	710,47	710,47	710,47	710,47	710,47	677,88	4 205,31	86 673,74	96 530,22
1006078	ILIFU TRADING 240C C	706,56	704,01	701,47	698,92	696,37	693,83	691,28	688,74	90 207,06	96 497,34
1006863	R SPAGEN	883,35	880,04	876,73	873,42	870,11	866,80	863,49	860,18	88 077,89	95 938,67
1012847	M BARGICHO	1 803,79	1 792,57	1 781,35	1 770,12	1 758,90	1 747,67	1 736,45	1 725,22	79 381,32	95 312,41
1002218	MJ MAJANE & H/A KGATELOPELE	1 196,59	1 190,41	1 184,24	1 178,06	1 171,88	1 165,71	1 159,53	1 153,36	82 929,25	93 531,79
1003187	VILJOEN	1 384,78	1 376,84	1 368,90	1 360,96	1 353,02	1 345,08	1 337,14	1 329,20	79 610,25	91 858,89
1009392	SON JOHN'S REVELATION CHURCH OF SA	1 440,83	1 433,24	1 424,74	1 417,17	1 408,66	1 401,08	1 394,43	1 385,92	77 903,21	90 657,68
1011977	BLACK GINGER 489 PTY LTD	9 924,83	9 825,58	9 931,05	9 831,80	9 732,55	9 633,30	9 534,05	10 856,25	-	89 293,49

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
1008300	M (INDIER SHOP) ABDUL	857,43	854,12	850,81	847,50	844,19	840,88	837,57	834,26	81 546,80	89 174,30
1006862	UNCLE SAM'S STORE (PROK)	797,01	794,47	791,92	789,37	786,83	784,28	781,74	779,19	81 606,99	88 711,36
1003696	TRANSNET LTD	953,48	949,20	944,91	940,63	945,64	941,35	937,07	932,78	79 216,43	87 719,26
1003068	D BOTHA	2 680,10	2 660,60	2 641,10	2 621,58	2 602,08	2 582,57	2 563,06	2 543,57	63 740,07	87 334,34
1012478	HUA RON INV PTY LTD	3 784,79	3 747,76	3 714,67	54 207,27	3 424,00	3 390,92	3 357,83	3 324,75	4 223,64	86 997,44
1003079	REMARIE CC	1 356,77	1 348,83	1 340,89	1 332,95	1 325,01	1 317,07	1 309,13	1 301,19	72 683,48	84 680,03
1003504	TRANSNET LTD	951,98	947,59	943,19	938,79	934,39	930,00	925,60	921,20	76 183,78	84 632,90
1012602	HM ALI	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	80 649,78	83 805,09
1016497	JJ BURGER	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	78 917,60	83 358,47
1006327	J CINDI	2 605,52	2 577,83	2 550,18	2 522,49	2 494,83	2 467,16	2 439,48	2 411,82	60 402,98	83 105,47
1008299	S AHMED	1 092,80	1 086,95	1 081,09	1 075,23	1 069,38	1 063,52	1 057,67	1 051,81	72 296,31	81 973,42
1008297	LP MOKITIMI	893,82	889,63	885,44	881,25	877,06	872,87	868,68	864,49	73 753,53	81 684,78
1004591	TRANSNET LTD	927,10	922,82	918,53	914,24	909,95	905,66	901,38	897,09	73 394,84	81 623,00
1002167	V VAN DEN BERG	1 638,63	1 628,60	1 618,59	1 608,56	1 598,53	1 588,52	1 578,49	1 568,48	65 554,47	80 031,52
1001899	A STAR CAFE	-	-	-	-	-	-	-	-	79 024,95	79 024,95
1004584	TRANSNET PROPERTY VAT 4720103177	897,18	893,00	888,82	884,65	880,46	876,29	872,11	867,93	70 312,57	78 274,36
1016086	V VAN DEN BERG	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	73 893,70	77 266,00
1001930	PAV BURGER	1 294,72	1 286,56	1 278,39	1 274,99	1 266,83	1 274,39	1 266,23	1 263,53	65 483,57	76 992,09
1015901	ARE SEMELELENG CO-OPERATIVE LTD	747,17	745,07	741,12	737,18	733,23	729,29	725,34	721,39	70 289,42	76 920,32
1200229	J CINDI	-	-	-	-	-	-	-	-	76 596,83	76 596,83
1001950	AH EBRAHIM	2 982,82	2 957,93	2 933,02	2 908,12	2 883,23	2 858,33	2 833,43	2 808,53	50 224,58	76 397,71
1015924	BV SOKUPHA	2 002,58	1 988,80	1 975,03	1 961,27	1 947,49	1 933,74	1 919,96	1 906,19	57 443,96	75 095,36
1002220	VAN ZYL (TCT SPARES) HK	954,23	950,29	946,34	942,39	938,44	934,49	930,55	926,60	66 416,64	74 898,15
1010024	KOPANO BAKERY	648,54	645,99	643,44	640,90	638,35	635,80	633,26	630,71	68 342,58	74 110,65
1200293	J ABRAHIM	-	-	-	-	-	-	-	-	74 067,30	74 067,30
1011688	SJ BECKER	1 499,58	1 489,55	1 479,53	1 469,51	1 459,49	1 449,47	1 439,45	1 429,42	60 029,05	73 254,66
1001878	VLEIS PALEIS	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	70 231,12	73 095,01
1016243	BONANE ENTERPRIZES (PROK)	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	69 760,98	72 866,34
1004167	TRANSNET PROPERTY VAT 4720103177	1 343,87	1 335,26	1 326,63	1 318,00	1 309,39	1 300,76	1 292,15	1 283,52	57 856,94	69 719,02
1001891	HUA HUA RON INV (PTY LTD)	839,09	835,15	831,20	827,26	823,31	819,36	815,42	811,47	61 137,11	68 582,41
1016262	BIGS ENGINEERING AND SUPPLY	1 998,07	2 310,25	2 654,03	4 167,68	1 052,35	1 046,27	1 033,98	1 665,81	50 778,01	68 434,50
1002221	BD VAN ZYL	873,36	868,73	864,10	859,47	854,84	850,21	845,57	840,94	60 606,72	68 341,94
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	288,73	288,73	292,53	292,53	292,53	288,58	711,80	707,85	64 603,11	68 055,12
1006333	EXTRA JABULA STORE (PROK)EG	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	64 013,34	66 366,93
1013049	T VERMEULEN	1 397,16	1 387,89	1 378,63	1 369,37	1 360,10	1 350,84	1 341,58	1 332,31	54 039,98	66 364,28
1002296	M PA VDM BURGER MOTORHAWENS EDMS	11 055,92	11 396,36	11 784,82	20 919,20	-	-	-	-	-	66 222,49
1015070	TD SEBUZO	832,75	828,81	824,86	820,91	816,97	813,02	809,08	805,13	57 848,03	65 236,26
1004484	TRANSNET LTD	829,71	825,64	821,55	817,49	813,41	809,34	805,27	801,20	57 428,44	64 785,83
1002435	H KATHRADA	1 464,34	1 454,45	1 449,23	1 444,00	1 434,11	1 428,88	1 419,00	1 413,78	51 320,94	64 301,08
1004485	TRANSNET LTD	628,18	625,48	622,78	620,08	617,38	614,68	611,98	609,27	55 600,02	61 180,73
1003099	D RANDALL	1 544,94	1 533,50	1 522,05	1 510,60	1 499,16	1 487,71	1 476,27	1 464,82	46 521,33	60 116,77

6.2 Top 100 households

ACCOUNT NO	NAME	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-B	CONSOLIDATED BAL
1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	9 849 067,94	9 849 067,94
1200112	MAGELEVENDZE INV CC	-	-	-	-	-	-	-	-	922 565,09	922 565,09
1006041	SS KOTE	4 720,64	4 713,43	4 706,20	4 698,99	4 691,76	4 684,55	4 677,32	4 670,09	722 621,40	764 912,25
1000719	MM MOLOI	4 478,76	4 475,18	4 473,45	4 469,87	4 468,14	4 464,56	4 460,97	4 457,39	648 929,06	689 159,72
5002134	W J HEWITT	-	-	-	-	3 638,92	3 638,92	3 637,27	3 814,75	572 931,68	587 661,54
1001684	MOTSHELE	3 295,86	2 814,31	3 606,59	6 263,87	3 169,27	3 985,09	2 822,60	2 818,57	426 840,87	458 447,03
1003573	D,C DYKER	3 416,47	3 412,46	3 408,47	3 744,84	3 400,43	3 396,42	3 392,40	3 388,37	425 359,05	456 339,41
1200511	OK THETHE	-	-	-	3 592,14	3 583,89	3 575,62	3 567,37	3 559,10	417 420,08	435 298,20
1004132	D GEORGE	2 323,22	2 319,26	2 315,32	3 484,11	3 474,09	3 464,07	3 454,05	3 444,03	406 212,78	432 818,09
1006046	CONTINENTAL PANEL BEATERS	34 457,56	34 165,48	33 873,40	33 581,32	33 289,24	32 997,16	32 705,08	32 413,00	129 209,05	431 440,93
1003911	MJ MALGAS	9 558,19	9 363,98	3 019,21	3 016,05	3 011,03	3 006,02	3 001,01	2 995,99	386 748,00	429 179,99
1006176	A TSWELELOPELE COMMUNITY CR(VER	2 419,58	2 416,01	2 412,45	2 408,88	2 405,32	2 401,76	2 398,19	2 394,63	396 058,46	417 738,43
1012096	IMC EASBY	9 704,33	9 635,49	9 566,65	9 497,80	9 428,96	9 360,12	9 291,28	9 222,44	330 909,53	416 389,77
1001698	GR MARTIN	2 393,15	2 395,34	2 390,10	2 394,10	2 388,87	2 383,62	2 377,93	2 422,29	372 892,81	394 436,60
1012160	MATOPI GAME ENTERPRISES TRUST	9 179,22	9 115,26	9 051,29	8 987,33	8 923,37	8 859,41	8 795,45	8 731,49	312 149,06	393 035,06
1004530	KM MELATO	2 813,70	2 813,31	2 812,62	2 845,29	2 807,54	2 802,85	2 802,48	2 802,11	361 974,06	387 292,34
1002654	MAGELEVENDZE INV CC	5 850,10	6 046,49	6 043,35	5 828,14	5 825,28	6 018,25	5 808,36	5 799,91	324 798,92	377 875,12
1011982	WARRENTON SUPER CHICKEN PTY LTD	14 306,29	66 097,82	9 744,50	8 536,51	8 053,25	46 114,01	68 304,78	67 070,34	74 561,18	373 820,47
1015035	G OLIPHANT	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	351 035,31	370 481,88
5002216	GS GADIPEDI	-	-	4 438,64	4 357,31	4 315,95	4 292,32	4 282,78	4 926,52	327 894,48	354 508,00
1003775	LI VAN DER WESTHUIZEN	6 963,63	2 335,81	2 423,71	2 213,80	2 367,21	3 894,22	3 311,04	2 482,63	317 037,92	346 193,30
1014723	HC CLOETE	7 936,17	7 881,04	7 825,90	7 770,76	7 715,62	7 660,48	7 605,34	7 550,20	272 514,70	342 451,52
1008542	J MTHEMBU	-	-	13,67	13,67	13,67	13,67	13,67	13,67	320 449,54	320 531,56
1001202	E SWANEPOEL	2 538,53	2 541,66	2 541,12	2 540,57	2 540,01	2 533,89	2 527,77	2 528,16	296 711,48	319 538,55
1016194	A TURNER	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	301 092,02	315 989,18
1002046	I GOLODA	2 961,23	2 994,12	2 983,88	2 977,15	3 089,80	2 844,17	2 870,73	2 815,23	286 088,23	312 629,89
1015802	AJ JORDAAN	6 999,25	6 950,73	6 902,20	6 853,68	6 805,16	6 756,64	6 708,11	6 659,59	242 429,68	304 112,81
1008607	JM KGOROYABOGO	2 318,34	2 314,78	2 311,22	2 307,66	2 304,09	2 300,53	2 296,96	2 293,39	283 268,67	304 037,55
1200523	BG MOKWA	-	1 608,79	2 444,66	2 437,83	2 431,00	2 424,16	2 417,34	2 410,50	286 453,27	302 627,55

ACCOUNT NO	NAME	30DAYS BA	60DAYS BA	90 DAYS BA	120 DAYS BA	150 DAYS BA	180 DAYS BA	210 DAYS BA	240 DAYS BAL	270 DAYS PLUS-B	CONSOLIDATED B
1012870	S MAHLAOLA	1 905,75	1 904,10	1 902,44	1 900,79	1 899,13	1 897,47	1 895,83	1 894,17	282 876,90	299 983,99
1001551	JM GRASS	2 727,03	1 976,87	2 100,38	2 829,23	2 180,18	2 466,58	2 626,81	2 110,47	273 721,88	295 232,93
1004103	K,C MOJANAGA	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	275 971,00	287 542,93
1007654	MG KGOSIENG	1 908,53	1 904,64	1 900,75	1 896,86	1 892,96	1 889,07	1 885,16	1 881,26	267 570,02	284 641,68
1200497	I CARELSE	-	-	-	-	-	-	-	-	284 208,22	284 208,22
1007589	A JAKWA	1 906,22	1 902,22	1 898,21	1 894,21	1 890,20	1 886,20	1 882,19	1 878,18	265 038,54	282 086,40
1006503	MONTSHABATHO (PROK) OJ	1 462,10	1 461,51	1 460,93	1 460,35	1 459,76	1 459,18	1 458,59	1 458,01	265 118,52	278 261,63
1007806	GS MOTLHALE	1 972,95	1 969,11	1 965,26	1 961,42	1 957,58	1 953,74	1 949,90	1 946,06	246 279,29	263 932,10
1001833	J DIBAKWANE	2 041,73	2 037,38	2 033,02	2 028,67	2 024,31	2 019,96	2 015,60	2 011,25	243 303,97	261 561,97
1011931	IVANCO INV PTY LTD	4 473,85	4 447,14	4 420,43	4 393,71	4 367,00	4 340,29	4 313,58	4 286,87	221 558,77	261 102,20
5002161	KS MOSES	-	-	-	-	1 929,58	1 927,79	1 923,21	1 933,72	250 450,81	258 165,11
1016323	M COETZEE	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	1 814,90	237 345,97	253 680,07
1006379	TM MARUMO	1 269,36	1 268,97	1 268,59	1 268,20	1 267,82	1 267,43	1 267,05	1 266,66	240 281,59	251 695,42
1015052	JTF LEEUW	6 377,81	2 635,09	3 923,84	4 255,70	3 487,75	3 391,95	3 881,89	3 291,33	209 560,80	245 241,75
1006262	D MEDUPE	1 838,25	1 834,41	1 830,57	1 826,73	1 822,89	1 819,05	1 815,21	1 811,37	226 432,87	242 873,44
5002158	G NEL	-	-	-	-	1 787,69	1 784,26	1 797,84	1 744,19	229 779,65	236 893,63
1200368	LP SAKU	-	-	-	-	-	-	-	-	236 650,92	236 650,92
5002159	O P ELIAS	-	-	-	-	1 370,48	1 370,48	1 370,48	1 369,97	229 884,46	235 365,87
1003761	FM PETERSEN	2 615,72	2 549,12	2 536,13	3 110,69	2 749,57	2 907,42	3 021,02	3 345,25	209 691,99	235 254,97
1011958	PE VAN ROOYEN	5 102,53	5 066,74	5 030,94	4 995,14	4 959,35	4 923,55	4 887,75	4 851,95	188 631,91	233 588,19
1015056	MH HUNT	3 081,11	3 065,64	3 050,17	3 034,70	3 019,23	3 003,77	2 988,29	2 972,82	205 833,81	233 146,12
1006254	SD MOCHANE	1 950,56	1 943,75	1 936,94	1 930,13	1 923,31	1 916,48	1 909,67	1 902,85	214 827,92	232 199,00
1003898	D,J RAPOO	1 180,89	1 657,30	1 653,27	1 649,25	1 645,24	1 641,21	1 632,48	2 132,26	215 548,35	229 907,42
1008906	GC KOBOEKOE	1 755,83	1 752,26	1 748,71	1 745,14	1 741,58	1 738,01	1 734,45	1 730,88	211 555,28	227 261,54
1009184	NM MAHAPA	1 748,83	1 744,99	1 741,16	1 737,32	1 733,47	1 729,63	1 725,79	1 721,95	209 157,85	224 793,66
1200515	T KHANYEZA	-	1 397,43	1 907,37	1 902,63	1 904,17	1 897,88	1 897,16	1 896,43	208 744,76	221 547,83
1200247	M SETLHODI	-	-	-	-	-	-	-	-	218 725,28	218 725,28
1002959	JA VAN NIEKERK	1 360,65	1 378,93	1 377,28	1 375,62	1 373,97	1 379,12	1 377,46	1 375,81	206 289,66	218 645,24
1009668	MJ MATLE	1 676,80	1 674,49	1 672,18	1 669,87	1 667,55	1 665,24	1 662,92	1 660,59	200 943,94	215 972,71
1200220	ML VAN WYK	-	-	-	-	1 037,72	1 523,39	1 521,73	1 529,37	208 337,98	213 950,19

ACCOUNT NO	NAME	30DAYS BA	60DAYS BA	90 DAYS BA	120 DAYS BA	150 DAYS BA	180 DAYS BA	210 DAYS BA	240 DAYS BAL	270 DAYS PLUS-B	CONSOLIDATED B
1005708	AAP VAN WYK	1 863,31	1 859,29	1 855,27	1 851,26	1 847,23	570,90	141 502,77	3 813,02	54 340,39	211 370,77
1001939	PAVD BURGER	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	201 584,95	210 398,74
1002678	CAD HEESE	1 530,95	1 526,16	1 521,36	1 516,57	1 511,77	1 506,98	1 502,18	1 497,39	194 867,76	208 516,87
1007667	SB MOEKETSI	1 492,85	1 488,95	1 485,07	1 481,17	1 477,28	1 473,38	1 469,48	1 465,59	195 056,99	208 387,50
1012871	S MAHLAOLA	1 695,17	1 690,16	1 685,13	1 680,12	1 675,10	1 670,09	1 665,07	1 660,04	192 311,49	207 416,79
1010015	F LOTSHE	1 587,48	1 585,17	1 582,85	1 580,53	1 578,22	1 575,90	1 573,59	1 571,27	192 378,02	206 602,83
1200228	MA PHETLHU	-	-	-	-	-	-	-	-	205 789,20	205 789,20
1012787	LTK MOKOROANE	1 649,38	1 645,80	1 642,21	1 638,78	1 635,20	1 631,62	1 628,60	1 625,02	188 097,97	202 847,39
1009487	KG DIPHATSE	1 566,00	1 562,10	1 558,22	1 554,32	1 550,43	1 546,53	1 542,63	1 538,74	187 862,95	201 851,81
1200279	JJ TERBLANCHE	-	-	-	-	-	-	-	-	201 476,85	201 476,85
1006649	KL SMOUS	1 594,46	1 589,74	1 585,03	1 580,31	1 575,58	1 570,86	1 566,14	1 561,41	186 928,16	201 150,88
1009220	N TYIWA	1 578,92	1 575,02	1 571,14	1 567,24	1 563,33	1 559,44	1 555,54	1 551,65	185 436,07	199 541,16
1007365	C KHUPISO	1 420,82	1 417,25	1 413,70	1 410,13	1 406,57	1 403,00	1 399,43	1 395,87	186 587,06	199 278,22
1011661	DL SEETELO	1 050,57	1 050,06	1 049,55	1 049,04	1 048,53	1 048,02	1 047,51	1 047,00	189 186,57	198 627,93
1007554	MOCUMI T2086/1997	1 459,63	1 454,91	1 450,19	1 445,48	1 440,75	1 436,02	1 431,30	1 426,58	185 290,05	198 299,27
1200340	RM OLIPHANT (PROK)	-	-	-	-	-	-	-	-	197 690,30	197 690,30
1007749	M RATIKOANE	1 469,61	1 465,71	1 461,83	1 457,93	1 454,03	1 450,13	1 446,24	1 442,34	184 438,23	197 559,56
1200122	EC FOURIE	-	-	-	-	-	-	-	-	197 184,38	197 184,38
1006152	GS NIEUWOUDT	1 489,16	1 484,22	1 479,27	1 474,32	1 469,38	1 464,43	1 459,48	1 454,54	183 842,92	197 111,83
1002419	M LERATONG CASH & CARRY M	1 631,79	1 631,98	1 637,58	1 631,01	1 636,61	1 636,12	1 629,55	1 629,07	179 921,66	194 617,64
1008024	PK MOTSEOKAE	1 346,11	1 342,28	1 338,43	1 334,60	1 330,75	1 326,92	1 323,07	1 319,22	178 879,79	190 891,13
1015944	CHS VENTER	1 743,51	4 351,37	1 735,47	1 731,45	1 727,44	1 723,41	1 701,47	3 622,06	169 630,78	189 714,49
1200349	IJ WYLBACH	-	-	-	-	-	-	-	-	189 109,57	189 109,57
1006811	LM DLAMINI	1 474,03	1 469,81	1 465,58	1 461,36	1 457,13	1 452,90	1 448,68	1 444,45	174 659,11	187 811,31
1016608	AJP WILLERS	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	176 197,76	186 779,87
1003225	S SMITH	785,27	785,27	785,27	785,27	785,27	785,27	785,27	785,27	178 922,07	185 989,50
1002734	WF BERGH	893,61	893,61	893,61	893,61	893,61	893,61	893,61	893,61	177 707,77	185 750,26
5002357	SF MOHAMED	-	-	964,56	964,56	964,56	961,00	1 343,26	1 339,69	178 618,42	185 156,05
1005778	JP VAN STADEN	2 005,39	1 996,25	1 987,12	1 978,00	1 968,86	1 959,73	1 950,60	1 941,47	166 423,08	184 225,01
1006426	MM CINDI	1 194,68	1 191,12	1 187,56	1 183,99	1 180,43	1 176,86	1 173,30	1 169,73	170 261,99	180 917,91

ACCOUNT NO	NAME	30DAYS BA	60DAYS BA	90 DAYS BA	120 DAYS BA	150 DAYS BA	180 DAYS BA	210 DAYS BA	240 DAYS BAL	270 DAYS PLUS-B	CONSOLIDATED B
1005708	AAP VAN WYK	1 863,31	1 859,29	1 855,27	1 851,26	1 847,23	570,90	141 502,77	3 813,02	54 340,39	211 370,77
1001939	PAVD BURGER	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	201 584,95	210 398,74
1002678	CAD HEESE	1 530,95	1 526,16	1 521,36	1 516,57	1 511,77	1 506,98	1 502,18	1 497,39	194 867,76	208 516,87
1007667	SB MOEKETSI	1 492,85	1 488,95	1 485,07	1 481,17	1 477,28	1 473,38	1 469,48	1 465,59	195 056,99	208 387,50
1012871	S MAHLAOLA	1 695,17	1 690,16	1 685,13	1 680,12	1 675,10	1 670,09	1 665,07	1 660,04	192 311,49	207 416,79
1010015	F LOTSHE	1 587,48	1 585,17	1 582,85	1 580,53	1 578,22	1 575,90	1 573,59	1 571,27	192 378,02	206 602,83
1200228	MA PHETLHU	-	-	-	-	-	-	-	-	205 789,20	205 789,20
1012787	LTK MOKOROANE	1 649,38	1 645,80	1 642,21	1 638,78	1 635,20	1 631,62	1 628,60	1 625,02	188 097,97	202 847,39
1009487	KG DIPHATSE	1 566,00	1 562,10	1 558,22	1 554,32	1 550,43	1 546,53	1 542,63	1 538,74	187 862,95	201 851,81
1200279	JJ TERBLANCHE	-	-	-	-	-	-	-	-	201 476,85	201 476,85
1006649	KL SMOUS	1 594,46	1 589,74	1 585,03	1 580,31	1 575,58	1 570,86	1 566,14	1 561,41	186 928,16	201 150,88
1009220	N TYWA	1 578,92	1 575,02	1 571,14	1 567,24	1 563,33	1 559,44	1 555,54	1 551,65	185 436,07	199 541,16
1007365	C KHUPISO	1 420,82	1 417,25	1 413,70	1 410,13	1 406,57	1 403,00	1 399,43	1 395,87	186 587,06	199 278,22
1011661	DL SEETELO	1 050,57	1 050,06	1 049,55	1 049,04	1 048,53	1 048,02	1 047,51	1 047,00	189 186,57	198 627,93
1007554	MOCUMI T2086/1997	1 459,63	1 454,91	1 450,19	1 445,48	1 440,75	1 436,02	1 431,30	1 426,58	185 290,05	198 299,27
1200340	RM OLIPHANT (PROK)	-	-	-	-	-	-	-	-	197 690,30	197 690,30
1007749	M RATIKOANE	1 469,61	1 465,71	1 461,83	1 457,93	1 454,03	1 450,13	1 446,24	1 442,34	184 438,23	197 559,56
1200122	EC FOURIE	-	-	-	-	-	-	-	-	197 184,38	197 184,38
1006152	GS NIEUWOUDT	1 489,16	1 484,22	1 479,27	1 474,32	1 469,38	1 464,43	1 459,48	1 454,54	183 842,92	197 111,83
1002419	M LERATONG CASH & CARRY M	1 631,79	1 631,98	1 637,58	1 631,01	1 636,61	1 636,12	1 629,55	1 629,07	179 921,66	194 617,64
1008024	PK MOTSEOKAE	1 346,11	1 342,28	1 338,43	1 334,60	1 330,75	1 326,92	1 323,07	1 319,22	178 879,79	190 891,13
1015944	CHS VENTER	1 743,51	4 351,37	1 735,47	1 731,45	1 727,44	1 723,41	1 701,47	3 622,06	169 630,78	189 714,49
1200349	IJ WYLBACH	-	-	-	-	-	-	-	-	189 109,57	189 109,57
1006811	LM DLAMINI	1 474,03	1 469,81	1 465,58	1 461,36	1 457,13	1 452,90	1 448,68	1 444,45	174 659,11	187 811,31
1016608	AJP WILLERS	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	176 197,76	186 779,87
1003225	S SMITH	785,27	785,27	785,27	785,27	785,27	785,27	785,27	785,27	178 922,07	185 989,50
1002734	WF BERGH	893,61	893,61	893,61	893,61	893,61	893,61	893,61	893,61	177 707,77	185 750,26
5002357	SF MOHAMED	-	-	964,56	964,56	964,56	961,00	1 343,26	1 339,69	178 618,42	185 156,05
1005778	JP VAN STADEN	2 005,39	1 996,25	1 987,12	1 978,00	1 968,86	1 959,73	1 950,60	1 941,47	166 423,08	184 225,01
1006426	MM CINDI	1 194,68	1 191,12	1 187,56	1 183,99	1 180,43	1 176,86	1 173,30	1 169,73	170 261,99	180 917,91
1200239	CG MOHETA	-	-	-	-	-	-	-	-	180 251,44	180 251,44
1008027	J NDUMILE	1 337,93	1 333,98	1 330,04	1 326,09	1 322,14	1 318,18	1 314,24	1 310,28	166 794,91	178 729,68
5002467	TM TSHESIBE	-	2 123,21	2 074,37	4 647,38	3 125,98	7 626,75	6 019,78	4 909,09	147 917,47	178 444,03
1007434	SE MOTSHABI	1 229,25	1 225,35	1 221,46	1 217,57	1 213,67	1 209,78	1 205,88	1 201,97	166 720,63	177 678,70
1006736	HO KGADIETE	1 296,42	1 292,46	1 288,53	1 284,57	1 280,62	1 276,67	1 272,72	1 268,77	166 009,70	177 570,83
1008306	M M MOEKETSI	1 378,71	1 374,82	1 370,93	1 367,04	1 363,14	1 359,23	1 355,34	1 351,44	164 534,76	176 838,02
1007443	M IKANENG	1 298,70	1 294,31	1 289,93	1 285,53	1 281,14	1 276,75	1 272,35	1 267,97	163 550,50	175 120,27
1003689	J KUBOEKAE	1 557,05	1 573,76	1 552,75	1 552,90	1 548,44	1 543,96	1 548,78	1 544,32	161 126,83	175 110,46
1006443	MG NNELANG	1 373,44	1 369,53	1 365,64	1 361,75	1 357,85	1 353,96	1 350,06	1 346,17	162 565,32	174 821,04
1008972	MM BOPAPIE	1 263,01	1 259,11	1 255,23	1 251,33	1 247,44	1 243,54	1 239,64	1 235,75	162 228,64	173 490,59
1007751	ME MOSIENYANE	1 359,01	1 355,12	1 351,23	1 347,34	1 343,44	1 339,54	1 335,65	1 331,75	159 342,09	171 468,08

6.3 Top 100 Organs of the State

ACCOUNT NO	NAME	30DAYS BA	60DAYS BA	90 DAYS BA	120 DAYS BA	150 DAYS BA	180 DAYS BA	210 DAYS BA	240 DAYS BA	270 DAYS PLUS-B	CONSOLIDATED BALANCE
1014691	NATIONAL GOVERNMENT OF RSA	86 013,20	85 417,69	84 822,19	84 226,68	83 631,18	83 035,67	82 440,17	81 844,66	2 948 773,83	3 706 813,97
1014741	LAERSKOOL HARTSVALLEI	21 981,15	21 828,97	21 676,78	21 524,60	21 372,41	21 220,23	21 068,04	20 915,86	753 575,56	947 296,93
1012475	DEPARTMENT OF EDUCATION	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	275 170,89	290 150,04
1006861	PUBLIC WORK ROADS	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	227 192,47	240 737,65
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	226 587,80	237 971,09
1012112	NATIONAL GOVERNMENT OF RSA	4 453,28	4 422,99	4 392,70	4 362,41	4 332,12	4 301,83	4 271,54	4 241,25	180 298,44	219 560,13
1006107	WARRENTON HOSPITAAL	26 901,57	25 911,27	22 924,92	36 727,20	7 207,27	28 856,46	29 066,71	1 011,26	-	208 501,31
1004763	WARRENTON COMBINED SCHOOL	13 136,81	12 681,62	11 953,45	18 083,82	11 962,21	13 739,15	6 517,09	14 587,99	40 040,96	156 840,02
1006529	TLHATLOGANG PRIM SCHOOL/	4 695,75	4 662,48	4 629,19	4 865,89	4 832,61	4 799,33	4 766,05	4 732,77	112 960,72	155 673,82
1004764	NATIONAL GOVERNMENT OF RSA	41 638,18	41 516,67	11 435,84	-	-	-	-	-	-	136 669,98
1008271	ROLIHLAHLA PRIMARY SCHOOL	3 943,33	3 915,75	3 888,16	3 860,58	3 832,99	3 805,39	3 777,81	3 750,22	93 297,93	128 008,86
1000839	HOERSKOOL	7 561,79	7 499,75	7 437,71	7 375,67	7 313,63	7 251,60	7 189,55	7 389,34	57 094,90	123 737,78
1012802	DEPT WELSYN	45 313,09	1 646,66	17 553,88	906,40	-	-	-	-	-	94 837,91
1012418	SJIBBOLET TRUST	1 556,60	1 546,69	1 536,78	1 526,86	1 516,95	1 507,04	1 497,13	1 487,21	73 947,34	87 689,12
1006532	DEPT VAN ONDERWYS	510,39	510,39	510,39	510,39	510,39	510,39	510,39	510,39	77 050,55	81 644,06
1012801	PUBLIC WORKS	1 144,90	1 138,98	1 133,06	1 127,12	1 121,20	1 115,27	1 109,34	1 103,41	70 341,30	80 485,42
1012301	DEPARTMENT OF LAND AFFAIRS	1 035,22	1 028,61	1 022,00	1 015,39	1 008,79	1 002,18	995,57	988,96	50 558,15	59 696,70
1011962	DEPARTMENT OF LAND AFFAIRS	1 025,84	1 019,23	1 012,63	1 006,02	999,41	992,80	986,19	979,58	48 305,73	57 359,88
1002005	STREEKSVERTEENWOORDIGER	3 141,19	3 003,65	14 986,49	6 618,70	5 384,49	1 190,98	907,95	773,41	4 243,00	43 417,32
1011959	DEPARTMENT OF LAND AFFAIRS	669,88	665,75	661,62	657,49	653,36	649,23	645,10	640,97	35 266,83	41 184,24
1000520	DEPT GESONDHEID (KHUTSENG KLINIEK)	4 967,27	4 432,96	4 722,93	4 384,62	5 198,18	3 683,84	3 407,33	2 123,80	-	36 980,67
1012215	ANMAR TRUST	654,60	650,20	645,79	641,39	636,98	632,57	628,17	623,76	27 479,22	33 251,69
1012270	JH NELSON	731,26	726,03	720,80	715,56	710,33	705,10	699,87	694,64	24 267,75	30 707,83
1012145	REPUBLIEK VAN SUID-AFRIKA	148,07	148,07	148,07	148,07	148,07	148,07	148,07	148,07	26 142,47	27 475,10
1000841	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	24 158,92
1000840	HOERSKOOL SPORTVELDE	1 123,22	1 128,18	1 129,81	1 093,67	1 102,44	988,71	15 931,21	-	-	23 649,44
1015121	PUBLIC WORKS	2 774,02	2 755,63	2 097,42	2 093,10	710,54	3 732,60	209,73	2 851,37	3 266,60	23 289,48
1000835	LAERSKOOL WARRENTON	10 190,03	-	-	-	-	-	-	-	-	21 621,92
1002455	STREEKSVERTEENWOORDIGER	1 885,20	2 202,69	1 851,08	1 561,27	1 785,18	1 739,74	838,80	-	-	19 264,84
1015123	STREEKSVERTEENWOORDIGER	658,51	600,93	6 310,11	5 939,75	1 280,54	61,41	-	-	-	19 072,33
1003999	PROVINCIAL GOVERNMENT OF THE NC	572,92	568,06	563,21	558,36	553,51	548,65	543,80	557,03	10 003,91	15 047,22
1003408	NATIONAL GOVERNMENT OF RSA	1 173,17	1 168,29	1 164,09	1 159,47	1 154,78	1 143,99	1 162,08	1 151,30	3 944,55	14 405,67
1012251	REPUBLIEK VAN SUID-AFRIKA	57,17	57,17	57,17	57,17	57,17	57,17	57,17	57,17	8 854,16	9 368,69
1011964	DEPARTMENT OF LAND AFFAIRS	153,17	152,21	151,25	150,28	149,32	148,36	147,39	146,43	7 634,95	8 987,50
1003412	NATIONAL GOVERNMENT OF RSA	1 325,66	1 320,64	1 316,25	1 311,80	1 307,06	809,96	-	-	-	8 730,01
1004790	NATIONAL GOVERNMENT OF RSA	363,73	360,42	357,11	353,80	350,49	347,18	343,88	340,57	3 273,65	6 457,86
1006325	DIE STREEKVERTEENWOORDIGE	-	-	-	-	-	-	-	-	5 837,58	5 837,58
1001642	NATIONAL GOVERNMENT OF RSA	1 924,98	1 154,28	486,82	-	-	-	-	-	-	5 196,84
1006860	MOGOMOTSI SEK SCHOOL	-	-	-	-	-	-	-	-	-	4 584,30
1006531	WARRENTON PUBLIEKE SKOOL	-	-	-	-	-	-	-	-	-	3 838,86
1015122	DIE STREEKVERTEENWOORDIGER	648,49	642,63	636,78	633,85	337,14	14,64	8,78	2,93	14,98	3 594,57
1002006	STREEKSVERTEENWOORDIGER	546,44	541,52	536,62	531,84	537,47	67,90	10,17	5,27	20,78	3 349,36
1009342	DEPT GESONDHEID PHOLONG KLINIEK	403,66	400,09	396,53	396,53	392,96	306,73	261,81	206,69	-	3 172,22
1006530	PUBLIC WORK ROADS	4,57	4,57	4,57	4,57	4,57	4,57	4,57	4,57	1 882,25	1 923,38
1015125	STREEKSVERTEENWOORDIGER	533,25	531,35	212,62	-	-	-	-	-	-	1 815,37
1001849	PROVINCIAL GOVERNMENT OF THE NC	43,35	43,00	42,64	42,29	41,94	41,59	41,23	40,88	1 345,35	1 725,97
1012355	REPUBLIEK VAN SUID-AFRIKA	5,68	5,68	5,68	5,68	5,68	5,68	5,68	5,68	884,85	935,97
1015124	STREEKSVERTEENWOORDIGER	213,44	-	-	-	-	-	-	-	-	744,79
1012113	NATIONAL GOVERNMENT OF RSA	3,00	3,00	2,99	2,99	2,99	2,99	2,99	2,98	484,38	511,31

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-B	CONSOLIDATED BALANCE
1012332	REPUBLIEK VAN SUID-AFRIKA	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,95	153,76	162,31
1012364	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	91,87	96,01
1012365	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	91,87	96,01
5002090	WARRENTON HOSPITAAL	-	-	-	-	-	-	-	-	-	-
1012121	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	19,03
1003427	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	44,35
1001848	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	437,12
1003428	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	1 104,96
1012156	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	2 023,94
1001720	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	5 747,88
1012159	LAERSKOOL HARTSVALLEI	-	-	-	-	-	-	-	-	-	7 712,40
1001677	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	11 527,03
1000838	BUSLOOTS & SNOEPKAMERS	-	-	-	-	-	-	-	-	-	12 484,13
1000842	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	12 811,05
1002004	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	19 000,63
1012417	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	27 924,44
1012351	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	40 727,45
1012356	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	60 347,91
1000836	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	64 334,72
1012340	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	94 207,95
1012341	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	116 393,91
1012374	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	176 323,57
1012375	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	247 481,00

7.Creditors' Analysis

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

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

Description	NT Code	Budget Year 2023/24									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	5 119	6 179	7 330	6 309	7 365	42 377	40 646	-	115 326	
Bulk Water	0200	1 877	2 031	2 241	2 191	2 081	12 406	14 231	92 398	129 457	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	354	1 877	1 454	758	969	2 678	1 325	9 415	
Auditor General	0800	444	383	19	250	508	317	41	323	2 284	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	7 440	8 948	11 467	10 203	10 713	56 069	57 596	94 046	256 482	-

As at 31st May 2024, creditors ageing analysis had a balance of R256.5 million. This includes Eskom, VaalHarts water, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major impacts for a huge balance is non-payment of creditors as a result of cash constraints.

Top 10 Creditors

CREDITORS	BALANCE
BULK ELECTRICITY	-R 115 326 106,61
VAALHARTS WATER	-R 129 456 502,00
DWAFF	-R 3 257 781,71
AUDITOR GENERAL	-R 2 284 351,28
BUSINESS CONNEXION	-R 1 333 662,88
COMPENSATION COMM	-R 1 659 067,31
SMEC	-R 772 179,48
DIRECT PRECISION MANAGEMENT287120	-R 879 907,44
MEGA WATER CHEM	-R 447 207,64
IKHUTSENG HIGH MASS LIGHTS-7201789923	-R 246 712,45

8. Investment portfolio analysis

Below is a table that details the investments as at 31st May 2024.

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

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

The investment account is updated on quarterly basis.

9. Allocation and grant receipts and expenditure

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		39 342	65 541	65 541	2 412	60 812	60 079	732	1,2%	40 028
Equitable Share		31 387	61 591	61 591	2 287	58 050	56 458	1 592	2,8%	36 078
Expanded Public Works Programme Integrated Grant		1 261	950	950	95	1 398	871	527	60,5%	950
Local Government Financial Management Grant		6 695	3 000	3 000	30	1 364	2 750	(1 386)	-50,4%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		1 210	1 800	3 055	42	4 309	2 800	1 508	53,9%	3 055
FBDM (Operational)		1 210	1 800	3 055	42	4 309	2 800	1 508	53,9%	3 055
Other grant providers:		858	1 147	1 147	91	1 087	1 051	36	3,4%	1 147
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		858	1 147	1 147	91	1 087	1 051	36	3,4%	1 147
Northern Cape Arts and Cultural		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		41 411	68 488	69 743	2 546	66 207	63 931	2 276	3,6%	44 230
Capital expenditure of Transfers and Grants										
National Government:		23 885	31 967	42 279	1 625	29 939	38 756	(8 817)	-22,7%	42 279
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	5 145	-	3 660	4 716	(1 057)	-22,4%	5 145
Municipal Infrastructure Grant		12 531	12 452	17 619	291	10 429	16 151	(5 722)	-35,4%	17 619
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		11 354	19 515	19 515	1 335	15 851	17 889	(2 038)	-11,4%	19 515
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	3 000	4 745	1 413	4 492	4 350	142	3,3%	4 745
FBDM(Capital)		-	3 000	4 745	1 413	4 492	4 350	142	3,3%	4 745
Other grant providers:		-	20 000	20 000	9 086	10 444	18 333	(7 889)	-43,0%	20 000
Regional Bulk Infrastructure Grant		-	20 000	20 000	9 086	10 444	18 333	(7 889)	-43,0%	20 000
Total capital expenditure of Transfers and Grants		23 885	54 967	67 024	12 125	44 875	61 439	(16 563)	-27,0%	67 024
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		65 296	123 455	136 767	14 670	111 083	125 370	(14 287)	-11,4%	111 254

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

Description	Budget Year 2023/24					
	DORA Allocation	ADJUSTMENT	Funds Received to date	Spents to date	Unspent Balance	% Spent to date
Grants and Subsidies						
Operational						
Equitable Share	61 591 000,00	61 591 000,00	58 050 000,00	58 050 000,00	3 541 000,00	94%
Expanded Public Works Programme Integrated Grant	950 000,00	950 000,00	712 000,00	1 397 507,20	- 447 507,20	147%
Local Government Financial Management Grant	3 000 000,00	3 000 000,00	3 000 000,00	1 364 173,03	1 635 826,97	45%
FBDM (Operational)	1 800 000,00	3 055 000,00	760 719,11	4 308 749,74	- 1 253 749,74	141%
National Library South Africa	1 147 000,00	1 147 000,00	1 147 000,00	1 086 903,04	60 096,96	95%
Sub-Total	68 488 000,00	69 743 000,00	63 669 719,11	66 207 333,01	3 535 666,99	95%
Capital						
Municipal Infrastructure Grant	12 452 000,00	17 619 000,00	17 619 000,00	10 428 738,77	7 190 261,23	59%
Regional Bulk Infrastructure Grant	20 000 000,00	20 000 000,00	10 449 100,76	10 444 177,35	4 923,41	52%
Water Services Infrastructure Grant	19 515 000,00	19 515 000,00	19 515 000,00	15 850 975,23	3 664 024,77	81%
FBDM (Capital)	3 000 000,00	4 745 000,00	4 294 600,26	4 492 055,01	- 197 454,75	95%
Municipal Disaster Relief Grant	-	5 145 000,00	5 145 000,00	3 659 513,81	1 485 486,19	71%
Sub-Total	54 967 000,00	67 024 000,00	57 022 701,02	44 875 460,17	12 147 240,85	67%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	123 455 000,00	136 767 000,00	120 692 420,13	111 082 793,18	15 682 907,84	81%

It can then be noted that a total of R120.7 million was received to date for both operational and capital grants, from the total expenditure R 111 million is committed or spent to date which translates into 81% spent on grants and subsidies.

The following conditional grants managed to spend above 60% as at the end of May:

- I. Equitable shares
- II. Expanded Public Works programme.
- III. FBDM (Operational)
- IV. Library
- V. Water Services Infrastructure Grant,
- VI. FBDM (Capital)
- VII. Municipal Disaster Grant

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

RBIG is indirect transfer meaning transfers are made on submission of invoices to the Department of Water services.

10. Councillor and board member allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 173	3 222	3 868	291	3 399	3 470	(72)	-2%	3 868
Pension and UIF Contributions		448	452	555	35	366	497	(131)	-26%	555
Medical Aid Contributions		115	123	128	6	77	117	(40)	-34%	128
Motor Vehicle Allowance		456	529	551	46	540	503	37	7%	
Cellphone Allowance		481	481	509	39	460	464	(4)	-1%	509
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		551
Sub Total - Councillors		4 673	4 807	5 612	416	4 841	5 051	(210)	-4%	5 612
% increase	4		2,9%	20,1%						20,1%
Senior Managers of the Municipality										
Basic Salaries and Wages		1 040	2 829	2 985	119	1 155	2 718	(1 563)	-58%	2 985
Pension and UIF Contributions		125	314	227	10	108	218	(110)	-50%	227
Medical Aid Contributions		69	122	122	4	46	112	(66)	-59%	122
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		67	231	153	-	55	149	(94)	-63%	153
Motor Vehicle Allowance		820	1 500	1 392	-	13	1 289	(1 276)	-99%	1 392
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	154	232	-	-	203	(203)	-100%	232
Other benefits and allowances		0	1	1	0	0	1	(0)	-77%	1
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		63	166	166	-	-	152	-		166
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		2 185	5 317	5 278	134	1 378	4 843	(3 465)	-72%	5 278
% increase	4		143,4%	141,6%						141,6%
Other Municipal Staff										
Basic Salaries and Wages		31 226	34 670	33 875	2 508	28 364	31 145	(2 781)	-9%	33 875
Pension and UIF Contributions		6 067	6 428	7 535	454	5 102	6 778	(1 676)	-25%	7 535
Medical Aid Contributions		2 305	2 569	2 883	162	1 692	2 606	(915)	-35%	2 883
Overtime		2 327	1 000	644	209	609	632	(23)	-4%	644
Performance Bonus		2 948	2 829	2 776	5	2 773	2 551	222	9%	2 776
Motor Vehicle Allowance		62	53	54	-	25	49	(24)	-49%	54
Cellphone Allowance		74	66	68	4	40	62	(22)	-36%	68
Housing Allowances		70	77	90	3	42	81	(39)	-48%	90
Other benefits and allowances		456	491	392	28	306	371	(65)	-18%	392
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	110	14	-	-	24	(24)	-100%	14
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		248	100	100	6	85	92	(7)	-7%	100
In kind benefits		638	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		46 422	48 392	48 431	3 378	39 036	44 390	(5 354)	-12%	48 431
% increase	4		4,2%	4,3%						4,3%
Total Parent Municipality		53 279	58 516	59 321	3 928	45 255	54 284	(9 029)	-17%	59 321
TOTAL SALARY, ALLOWANCES & BENEFITS		53 279	58 516	59 321	3 928	45 255	54 284	(9 029)	-17%	59 321
% increase	4		9,8%	11,3%						11,3%
TOTAL MANAGERS AND STAFF		48 606	53 709	53 709	3 512	40 414	49 233	(8 819)	-18%	53 709

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 R3.9 million on a total adjusted budget of R59.3 million. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to R 45.3 million which is 17% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 54.3 million.

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

11. Material Variances to the Service Delivery and Budget Implementation

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

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands																
Cash Receipts By Source																
Property rates		636	563	572	985	482	402	405	527	502	700	425	1 656	7 855	7 742	8 801
Service charges - Electricity revenue		1 100	1 273	1 156	884	2 022	1 437	1 819	1 026	2 408	1 571	1 668	(3 133)	13 231	9 878	10 332
Service charges - Water revenue		139	223	188	137	584	106	532	171	175	289	132	150	2 826	1 942	2 031
Service charges - Waste Water Management		72	75	130	60	86	51	37	85	35	113	34	190	967	6 022	6 299
Service charges - Waste Management		113	118	138	82	92	73	107	100	76	249	82	1 120	2 351	3 734	4 244
Rental of facilities and equipment		-	0	0	0	0	-	0	0	0	0	0	27	27	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	11	11	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	65	65	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		25 663	3 238	574	-	427	18 819	-	149	14 498	259	42	6 073	69 743	72 942	71 504
Other revenue		86	158	2 256	941	72	29	1 274	1 583	220	1 134	281	4 438	12 472	238 939	421 373
Cash Receipts by Source		27 809	5 648	5 014	3 088	3 765	20 917	4 175	3 641	17 915	4 315	2 663	10 597	109 547	341 199	524 586
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1 562	14 758	5 855	-	4 587	3 167	-	9 902	1 534	12 074	13 585	67 024	42 258	23 628
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		4	(1)	5	2	2	0	0	2	(1)	1	-	(14)	-	(5)	(6)
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		27 813	7 209	19 777	8 945	3 767	25 505	7 343	3 643	27 816	5 849	14 737	24 167	176 571	383 451	548 208
Cash Payments by Type																
Employee related costs		3 518	3 416	3 616	3 408	6 067	3 423	3 285	3 437	3 375	3 356	3 512	(94 123)	(53 709)	54 352	56 209
Remuneration of councillors		390	390	390	390	390	390	390	861	416	416	416	(10 453)	(5 612)	5 587	5 844
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	1 887	1 980
Bulk purchases - Electricity		-	-	870	-	-	3 085	152	1 826	1 920	-	-	(32 853)	(25 000)	25 000	26 150
Acquisitions - water & other inventory		483	689	1 892	380	1 081	643	-	836	704	295	1 001	(23 719)	(15 715)	3 400	3 602
Contracted services		66	368	939	501	864	1 201	1 659	198	2 316	1 354	517	(82 241)	(72 258)	(34 508)	(15 540)
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		456	835	681	911	2 585	2 012	1 999	421	3 107	1 298	1 044	(30 504)	(15 155)	12 044	12 083
Cash Payments by Type		4 913	5 698	8 388	5 590	10 987	10 753	7 486	7 579	11 838	6 720	6 491	(273 892)	(187 449)	67 762	90 329
Other Cash Flows/Payments by Type																
Capital assets		2 591	2 411	5 006	1 877	4 401	7 439	2 854	3 337	(1 536)	4 371	12 125	17 404	62 279	42 258	23 628
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	(319)	(334)
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	5 391	5 391	1 294	1 354
Total Cash Payments by Type		7 504	8 109	13 393	7 467	15 388	18 192	10 340	10 916	10 302	11 090	18 616	(251 097)	(119 779)	110 995	114 977
NET INCREASE/(DECREASE) IN CASH HELD		20 308	(901)	6 384	1 478	(11 621)	7 313	(2 997)	(7 273)	17 514	(5 241)	(3 878)	275 265	296 350	272 457	433 231
Cash/cash equivalents at the month/year beginning:		734	21 042	20 141	26 525	28 002	16 381	23 694	20 697	13 424	30 938	25 697	21 819	734	297 083	569 540
Cash/cash equivalents at the month/year end:		21 042	20 141	26 525	28 002	16 381	23 694	20 697	13 424	30 938	25 697	21 819	297 083	297 083	569 540	1 002 771

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly cash receipts reflect an amount of R14,7 million and cash payment for the month amounts to R 6.5 million and this resulted in net decrease in cash held amounting to R 3.8 million. With cash and cash equivalent of R25.7 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R21.8 million. This is a supporting table for table C7 –Cashflow 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 15.9 million of the budgeted R 19.5 million.

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		11 354	19 515	19 515	1 335	15 851	17 889	2 038	11,4%	19 515
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		11 354	19 515	19 515	1 335	15 851	17 889	2 038	11,4%	19 515
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		11 354	19 515	19 515	1 335	15 851	17 889	2 038	11,4%	19 515
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Total Capital Expenditure on renewal of existing ass	1	11 354	19 515	19 515	1 335	15 851	17 889	2 038	11,4%	19 515

NC093 Magareng - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4 193	3 700	7 205	512	4 335	6 163	1 828	29,7%	7 205
Roads Infrastructure		-	300	100	17	69	115	46	40,1%	100
<i>Roads</i>										
<i>Road Structures</i>		-	300	100	17	69	115	46	40,1%	100
<i>Road Furniture</i>										
<i>Capital Spares</i>										
Storm water Infrastructure		1 210	1 800	3 055	-	815	2 654	1 839	69,3%	3 055
<i>Drainage Collection</i>										
<i>Storm water Conveyance</i>										
<i>Attenuation</i>		1 210	1 800	3 055	-	815	2 654	1 839	69,3%	3 055
Electrical Infrastructure		407	450	1 600	256	1 545	1 337	(209)	-15,6%	1 600
<i>Power Plants</i>										
<i>HV Substations</i>										
<i>HV Switching Station</i>										
<i>HV Transmission Conductors</i>										
<i>MV Substations</i>										
<i>MV Switching Stations</i>										
<i>MV Networks</i>										
<i>LV Networks</i>		407	450	1 600	256	1 545	1 337	(209)	-15,6%	1 600
<i>Capital Spares</i>										
Water Supply Infrastructure		2 469	700	1 700	214	1 447	1 405	(42)	-3,0%	1 700
<i>Dams and Weirs</i>										
<i>Boreholes</i>										
<i>Reservoirs</i>										
<i>Pump Stations</i>										
<i>Water Treatment Works</i>										
<i>Bulk Mains</i>										
<i>Distribution</i>										
<i>Distribution Points</i>										
<i>PRV Stations</i>										
<i>Capital Spares</i>		2 469	700	1 700	214	1 447	1 405	(42)	-3,0%	1 700
Sanitation Infrastructure		105	300	600	26	324	515	191	37,1%	600
<i>Pump Station</i>		-	-	-	-	-	-	-		-
<i>Reticulation</i>										
<i>Waste Water Treatment Works</i>										
<i>Outfall Sewers</i>		105	300	600	26	324	515	191	37,1%	600
<i>Toilet Facilities</i>										
<i>Capital Spares</i>										
Solid Waste Infrastructure		2	150	150	-	135	138	3	2,1%	150
<i>Landfill Sites</i>		2	150	150	-	135	138	3	2,1%	150
<i>Waste Transfer Stations</i>										
<i>Waste Processing Facilities</i>										
<i>Waste Drop-off Points</i>										
<i>Waste Separation Facilities</i>										
<i>Electricity Generation Facilities</i>										
<i>Capital Spares</i>										
Other assets		3	800	500	-	(28)	490	518	105,7%	500
Operational Buildings		3	800	500	-	(28)	490	518	105,7%	500
Municipal Offices		3	800	500	-	(28)	490	518	105,7%	500
Pay/Enquiry Points										
Building Plan Offices										
Total Repairs and Maintenance Expenditure	1	4 422	4 500	7 705	512	4 307	6 653	2 346	35,3%	7 705

NC093 Magareng - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		20 621	24 250	20 748	1 729	19 019	19 428	409	2,1%	20 748
Roads Infrastructure	10	16 635	87	7	80	2 010	1 931	96,0%	87	
Roads	10	16 557	10	1	9	1 940	1 931	99,5%	10	
Road Structures	-	-	-	-	-	-	-	-	-	
Road Furniture	-	-	-	-	-	-	-	-	-	
Capital Spares	-	77	77	6	71	71	0	0,0%	77	
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	
Drainage Collection	-	-	-	-	-	-	-	-	-	
Storm water Conveyance	-	-	-	-	-	-	-	-	-	
Attenuation	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure	6 493	2 771	6 493	541	5 952	5 518	(434)	-7,9%	6 493	
Power Plants	6 493	2 771	6 493	541	5 952	5 518	(434)	-7,9%	6 493	
HV Substations	-	-	-	-	-	-	-	-	-	
HV Switching Station	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure	6 689	2 572	6 493	541	5 952	5 495	(457)	-8,3%	6 493	
Dams and Weirs	196	-	-	-	-	-	-	-	-	
Boreholes	-	-	-	-	-	-	-	-	-	
Reservoirs	-	-	-	-	-	-	-	-	-	
Pump Stations	6 493	2 572	6 493	541	5 952	5 495	(457)	-8,3%	6 493	
Water Treatment Works	-	-	-	-	-	-	-	-	-	
Bulk Mains	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure	7 428	1 678	7 428	619	6 809	6 138	(671)	-10,9%	7 428	
Pump Station	7 428	1 678	7 428	619	6 809	6 138	(671)	-10,9%	7 428	
Reticulation	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure	-	593	246	20	225	266	41	15,3%	246	
Landfill Sites	-	593	246	20	225	266	41	15,3%	246	
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	
Community Assets		2 024	136	2 160	180	1 980	1 744	(236)	-13,5%	2 160
Community Facilities	2 024	136	2 160	180	1 980	1 744	(236)	-13,5%	2 160	
Halls	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	2 024	-	2 024	169	1 855	1 619	(236)	-14,6%	2 024	
Police	-	-	-	-	-	-	-	-	-	
Purfs	-	136	136	11	125	125	0	0,0%	136	
Other assets		-	959	539	45	494	543	49	9,0%	539
Operational Buildings	-	959	539	45	494	543	49	9,0%	539	
Municipal Offices	-	959	539	45	494	543	49	9,0%	539	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	109	109	9	100	100	0	0,0%	109
Computer Equipment	-	109	109	9	100	100	0	0,0%	109	
Furniture and Office Equipment		846	117	1 700	142	1 558	1 374	(185)	-13,4%	1 700
Furniture and Office Equipment	846	117	1 700	142	1 558	1 374	(185)	-13,4%	1 700	
Machinery and Equipment		-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets		51	382	696	58	638	602	(37)	-6,1%	696
Transport Assets	51	382	696	58	638	602	(37)	-6,1%	696	
Land		246	-	-	-	-	-	-	-	
Land	246	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources		-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	23 788	25 954	25 953	2 163	23 790	23 790	0	0,0%	25 953

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		12 531	35 452	47 509	10 790	32 965	43 346	10 381	23,9%	47 509
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		12 531	35 452	47 509	10 790	32 965	43 346	10 381	23,9%	47 509
Dams and Weirs										
Boreholes		-	20 000	20 000	9 086	14 385	18 333	3 949	21,5%	20 000
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		12 531	12 452	22 764	291	14 088	20 867	6 779	32,5%	22 764
Distribution										
Distribution Points										
PRV Stations										
Capital Spares		-	3 000	4 745	1 413	4 492	4 146	(346)	-8,3%	4 745
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Total Capital Expenditure on upgrading of existing	1	12 531	35 742	47 509	10 790	32 965	43 380	10 415	24,0%	47 509

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 roadshows with the support of ward councillors and ward committees to educate communities on the importance of paying municipal services.

The risks associated:


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

14. Annexure A: C-schedules

Please note that C Schedules have been attached.

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

15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2 - Monthly		Notes/Comments
 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		
Select Assessor <input type="text"/>		
Certificate of Compliance: Municipal Debt Relief Conditions for Application		
Period <input type="text" value="May24"/>	National Financial Year <input type="text" value="2023/24"/>	
Demarcation Code of Municipality being assessed <input type="text" value="NC093"/>		
District <input type="text" value="Frances Baard"/>	Demarcation Description <input type="text" value="Magareng"/>	
I, Tumelo Thage , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:		
Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list		
Condition 6.3 + 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	<input type="text" value="No"/>
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?	<input type="text" value="No"/>
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	<input type="text" value="No"/>
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	<input type="text" value="No"/>
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?	<input type="text" value="No"/>
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	<input type="text" value="No"/>
6.4	Compliance with a funded MTREF – <i>(choose from drop down list the MTREF assessed)</i>	<input type="text" value="2023/24 Man Adjustment MTREF"/>
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	<input type="text" value="No"/>
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	<input type="text" value="Yes"/>
6.4.1	- Has the municipality made adequate provision for debt impairment <i>(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)</i> on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the 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>	<input type="text" value="Yes"/>
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment <i>(considering its asset register and physical state of assets)</i> on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	<input type="text" value="Yes"/>
6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	<input type="text" value="Yes"/>
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	<input type="text" value="No"/>
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends <i>(For example higher winter Eskom tariffs, lower January collection rates, etc.)</i> ?	<input type="text" value="Yes"/>
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	<input type="text" value="Yes"/>

District

Frances Baard

Demarcation Description

Magareng

Notes/

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

6.3+ Maintaining the Eskom and bulk water current account –			
Condition 6.12 (current account for the purpose of this exercise means the account for a single month's consumption):			
1	6.12.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	No	
2	6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No	
3	6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No	
4	6.3.1 - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No	
5	6.3.2 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No	
6	6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of Eskom?	No	
6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		2023/24 Main Adjustment MTREF	
7	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No	The municipality's MTREF is unfunded but is aligned to the National Treasury's budget funding guide.
8	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
9	6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	Yes	The municipality budget for debt impairment as per the Annual Financial Statement of 2022-2023.
10	6.4.1 - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	Yes	The municipality budget for depreciation as per the Annual Financial Statement of 2022-2023.
11	6.4.2 - If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes	The municipality tabled and adopted a credible budget funding plan for 2023/24.
12	6.4.2 - If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	No	The municipality has a FRP but does not submit it to Treasury on a monthly basis.

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	Provincial/ National Treasury communicates the non-compliance monthly to the municipality through letters and emails.
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 timely uploaded the compliance certificate via the GoMuni Upload Portal https://gmunioportal.eservices.gov.za/ ?	Yes	
6.10.3	<i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.....</i> - 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	
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	
6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources) 6.12.1 - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) 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? 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 No	
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. Accounting Treatment: has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury, 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 No	
6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes	

PT: HOD/ NT/ MM Name: Tumelo Thage

Signature of HOD/ NT/ MM: [Signature]

Date: 14 June 2024

**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 Gornial must not include comments column - comments 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

April

Average collection rate (MFMA Circular 124 condition 6.7)

NB - Collection rate principle applied (Cash collection of previous month billing)

Collection Rate Assessment

Total Aggregate Collection	10 April - Reporting for March in April				11 May - Reporting for April in May				12 June - Reporting for May in June				Summary - Quarter 4				Q1
	Billing For March	Collection in April	R - Billing not collected	% Collection	Billing For April	Collection in May	R - Billing not collected	% Collection	Billing For May	Collection in June	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
1. Collection for whole demarcation	5 175 694	2 297 486	3 883 072	44%	5 161 403	2 248 846	4 375 351	43%	-	-	-	-	#####	3 222 333	7 114 763	31%	31%
2. Collection <u>not</u> Es kom supplied areas	1 545 445	1 609 662	925 086	104%	1 515 747	427 540	1 132 668	28%	-	-	-	-	#####	2 028 202	1 032 990	66%	66%
3. Collection: Property Rates	1 082 279	1 387 144	0	128%	1 068 077	288 581	779 495	27%	-	-	-	-	#####	1 675 725	474 631	78%	78%
4. Total average collection: Electricity (Municipal supplied areas)	361 139	346 358	14 781	96%	300 995	439 790	0	146%	-	-	-	-	#####	662 134	786 148	124 013	119%
5. Total average collection: Water	296 145	164 704	131 641	56%	377 749	69 543	308 206	18%	-	-	-	-	#####	674 094	234 247	439 847	35%
6. Total average collection: Wastewater	725 228	70 007	655 221	10%	728 463	26 972	701 491	4%	-	-	-	-	#####	1 453 091	96 979	1 356 712	7%
7. Total average collection: Refuse	546 210	169 039	377 171	31%	543 441	58 568	484 873	11%	-	-	-	-	#####	1 089 651	227 607	862 044	21%
8. 7. Total average collection: Interest	2 164 493	160 235	2 004 257	7%	2 142 677	41 991	2 101 286	2%	-	-	-	-	#####	4 307 170	201 626	4 105 544	5%

Complete This Section

Services	Electricity Supplier	Ward Name & Number	Quarter 4 Performance Per Ward												Q4	
			10 April				11 May				12 June					
Billing For March	Collection in April	Rand Value of Billing not collected	% Collection	Billing For April	Collection in May	Rand Value of Billing not collected	% Collection	Billing For May	Collection in June	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
Property Rates Tax																
Electricity	Elcom Supplied	Ward 1 - Saldanha	34 003	11 264	-	-	-	32 003	184	31 819	0%	-	-	-	-	17%
Water	Elcom Supplied	Ward 1 - Saldanha	-	-	-	-100%	-	-	-	-	0%	-	-	-	-	0%
Refuse	Elcom Supplied	Ward 1 - Saldanha	41 555	11 040	30 515	27%	41 555	388	41 167	1%	-	-	-	-	-	14%
Waste Water	Elcom Supplied	Ward 1 - Saldanha	92 874	18 774	74 100	20%	92 874	678	92 196	1%	-	-	-	-	-	10%
Interest	Elcom Supplied	Ward 1 - Saldanha	156 745	33 546	123 199	21%	#####	4 215	152 530	3%	-	-	-	-	-	12%
Property Rates Tax			369 627	33 326	336 301	9%	#####	172	371 002	0%	-	-	-	-	-	5%
Electricity	Elcom Supplied	Ward 2 - Saldanha	67 933	40 453	27 480	60%	67 870	2 206	65 664	3%	-	-	-	-	-	31%
Water	Elcom Supplied	Ward 2 - Saldanha	45 687	4 786	40 901	10%	55 230	181 490	0	329%	-	-	-	-	-	185%
Refuse	Elcom Supplied	Ward 2 - Saldanha	49 233	4 150	45 083	8%	66 079	2 970	63 109	4%	-	-	-	-	-	6%
Waste Water	Elcom Supplied	Ward 2 - Saldanha	126 556	14 473	112 083	11%	#####	2 709	123 631	2%	-	-	-	-	-	7%
Interest	Elcom Supplied	Ward 2 - Saldanha	206 689	7 449	199 240	4%	#####	5 101	201 589	2%	-	-	-	-	-	3%
Property Rates Tax			523 472	6 028	517 444	1%	#####	4 019	521 536	1%	-	-	-	-	-	1%
Property Rates Tax			27 699	199	27 500	1%	20 828	539	-	0%	-	-	-	-	-	0%
Electricity	Elcom Supplied	Ward 3 - Saldanha	-	-	-	-	-	-	-	0%	-	-	-	-	-	0%
Water	Elcom Supplied	Ward 3 - Saldanha	20 035	498	19 536	2%	19 939	498	19 441	2%	-	-	-	-	-	2%
Refuse	Elcom Supplied	Ward 3 - Saldanha	38 127	310	37 818	1%	37 912	310	37 602	1%	-	-	-	-	-	1%
Waste Water	Elcom Supplied	Ward 3 - Saldanha	60 928	288	60 641	0%	60 569	288	60 281	0%	-	-	-	-	-	0%
Interest	Elcom Supplied	Ward 3 - Saldanha	155 427	26	155 401	0%	#####	85	155 701	0%	-	-	-	-	-	0%
Property Rates Tax			157 481	132 755	24 726	84%	#####	37 841	-	0%	-	-	-	-	-	0%
Electricity	Man Supplied	Ward 4 - Watermead & Stone	59 894	113 385	0	189%	43 671	11 744	31 927	27%	-	-	-	-	-	121%
Water	Man Supplied	Ward 4 - Watermead & Stone	72 856	33 082	39 774	45%	#####	19 121	88 726	18%	-	-	-	-	-	29%
Refuse	Man Supplied	Ward 4 - Watermead & Stone	117 438	75 876	41 562	65%	#####	17 564	99 227	15%	-	-	-	-	-	40%
Waste Water	Man Supplied	Ward 4 - Watermead & Stone	162 355	17 926	144 428	11%	#####	8 671	154 043	5%	-	-	-	-	-	8%
Interest	Man Supplied	Ward 4 - Watermead & Stone	320 290	43 783	276 507	14%	#####	11 438	260 366	4%	-	-	-	-	-	9%
Property Rates Tax			741 094	300 863	440 233	41%	#####	247 618	-	0%	-	-	-	-	-	9%
Electricity	Man Supplied	Ward 5 - Town	255 558	228 187	27 371	89%	#####	246 555	0	122%	-	-	-	-	-	104%
Water	Man Supplied	Ward 5 - Town	62 483	95 342	0	153%	92 147	45 689	46 458	50%	-	-	-	-	-	91%
Refuse	Man Supplied	Ward 5 - Town	65 795	40 403	25 392	61%	64 104	36 490	27 615	57%	-	-	-	-	-	59%
Waste Water	Man Supplied	Ward 5 - Town	12 811	4 665	8 146	36%	16 046	5 064	10 982	32%	-	-	-	-	-	34%
Interest	Man Supplied	Ward 5 - Town	415 965	54 060	361 906	13%	#####	25 205	413 324	6%	-	-	-	-	-	9%
Property Rates Tax			54 070	7 658	46 413	14%	53 421	194	53 227	0%	-	-	-	-	-	7%
Electricity	Elcom Supplied	Ward 6 - Saldanha	-	-	-	0%	-	-	-	0%	-	-	-	-	-	0%
Water	Elcom Supplied	Ward 6 - Saldanha	50 183	20 592	29 590	41%	50 183	878	49 305	2%	-	-	-	-	-	21%
Refuse	Elcom Supplied	Ward 6 - Saldanha	105 420	19 203	86 217	18%	#####	8 119	104 601	1%	-	-	-	-	-	9%
Waste Water	Elcom Supplied	Ward 6 - Saldanha	125 700	6 133	119 566	5%	#####	3 634	122 066	3%	-	-	-	-	-	4%
Interest	Elcom Supplied	Ward 6 - Saldanha	379 711	23 012	356 699	6%	#####	472	379 356	0%	-	-	-	-	-	3%

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



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		2023/2024 - Monthly Monitoring														
		Current Year - 2023/2024				2023/2024 - Monthly Monitoring												
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	
Indigent Household service targets																		
Water: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HHs with piped water inside dwelling	1		2 293 944	2 293 944	2 293 944	86	6 519	12 764	13 996	17 758	17 543	22 594	24 190	24 358	29 070	31 409		
Indigent HHs with piped water inside yard (but not in dwelling)	2																	
Indigent HHs using public tap (at least min.service level)	3																	
Indigent HHs with other water supply (at least min.service level)	4																	
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total			2 293 944	2 293 944	2 293 944	86	6 519	12 764	13 996	17 758	17 543	22 594	24 190	24 358	29 070	31 409		
Indigent HHs using public tap (< min.service level)	3																	
Indigent HHs with other water supply (< min.service level)	4																	
Indigent HHs with No water supply	5																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																		
Total number of registered indigent households	5		2 293 944	2 293 944	2 293 944	86	6 519	12 764	13 996	17 758	17 543	22 594	24 190	24 358	29 070	31 409		
Status of Water meters :																		
Number of Indigent HHs with prepaid Water																		
Number of Indigent HHs with conventional metered Water																		
Number of Indigent HHs NOT metered currently - Water																		
Number of Indigent HHs with NO Water supply - No metering																		
Total number of registered indigent households	10																	
Status of unlimited supply of Water :																		
Number of Indigent HHs with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month																		
Number of Indigent HHs NOT metered currently receiving unlimited supply - Water																		
Total number of registered indigent households receiving unlimited supply - Water																		
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HHs billed for consumption above the 6 kilolitres	11																	
Energy: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HHs with Electricity (at least min.service level)	1		1 200 000	1 200 000	1 200 000	233	929	1 963	2 649	2 330	2 330	2 198	2 343	2 043	2 343	2 343		
Indigent HHs with Electricity - prepaid (min.service level)	2																	
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total			1 200 000	1 200 000	1 200 000	233	929	1 963	2 649	2 330	2 330	2 198	2 343	2 043	2 343	2 343		
Indigent HHs with Electricity (< min.service level)	3																	
Indigent HHs with other energy sources	4																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																		
Total number of registered indigent households	5		1 200 000	1 200 000	1 200 000	233	929	1 963	2 649	2 330	2 330	2 198	2 343	2 043	2 343	2 343		
Status of Electricity meters :																		
Number of Indigent HHs with prepaid Electricity																		
Number of Indigent HHs with conventional metered Electricity																		
Number of Indigent HHs NOT metered currently - Electricity																		
Number of indigent HHs with other energy sources - No metering																		
Total number of registered indigent households	12																	
Status of unlimited supply of Electricity :																		
Number of Indigent HHs with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																		
Number of Indigent HHs NOT metered currently receiving unlimited supply - Electricity																		
Total number of registered indigent households receiving unlimited supply - Electricity																		
Of the Total number of registered indigent households receiving unlimited supply of Electricity - State the Number of HHs billed for consumption above the 50 kwh	13																	
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)																		
Water (6 kilolitres per household per month)	7		2 293 944	2 293 944	2 293 944	86	6 519	12 764	13 996	17 758	17 543	22 594	24 190	24 358	29 070	31 409		
Electricity/other energy (50kwh per household per month)			1 200 000	1 200 000	1 200 000	233	929	1 963	2 649	2 330	2 330	2 198	2 343	2 043	2 343	2 343		
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
Total cost of FBS Water and Electricity provided to ALL Households	8																	
Highest level of free service provided per household (ALL Households)																		
Property rates (R value threshold)																		
Water (kilolitres per household per month)			2 293 944	2 293 944	2 293 944	86	6 519	12 764	13 996	17 758	17 543	22 594	24 190	24 358	29 070	31 409		
Sanitation (kilolitres per household per month)																		
Sanitation (Rand per household per month)			3 072 252	3 072 260	3 072 260		18 332	34 868	36 485	48 707	48 707	65 422	68 297	70 634	82 856	91 483		
Electricity (kwh per household per month)			1 200 000	1 200 000	1 200 000	233	929	1 963	2 649	2 330	2 330	2 198	2 343	2 043	2 343	2 343		
Refuse (average litres per week)			1 758 960	1 758 960	1 758 960		13 649	26 050	27 776	35 864	35 864	47 403	49 667	51 177	59 157	64 873		
Revenue cost of subsidised services provided for ALL Households (R'000)																		
Residential Category : Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)																	
PSI Category : Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)																	
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																		
Water (in excess of 6 kilolitres per indigent household per month)	15		2 293 944	2 293 944	2 293 944	86	6 519	12 764	13 996	17 758	17 543	22 594	24 190	24 358	29 070	31 409		
Sanitation (in excess of free sanitation service to indigent households)	16		3 072 252	3 072 260	3 072 260		18 332	34 868	36 485	48 707	48 707	65 422	68 297	70 634	82 856	91 483		
Electricity/other energy (in excess of 50 kwh per indigent household per month)			1 200 000	1 200 000	1 200 000	233	929	1 963	2 649	2 330	2 330	2 198	2 343	2 043	2 343	2 343		
Refuse (in excess of one removal a week for indigent households)			1 758 960	1 758 960	1 758 960		13 649	26 050	27 776	35 864	35 864	47 403	49 667	51 177	59 157	64 873		
Municipal Housing - rental rebates																		
Housing - top structure subsidies	6																	
Other																		
Total revenue cost of subsidised services provided			8 325 156	8 325 164	8 325 164	320	39 429	75 645	80 906	104 659	104 443	137 617	144 498	148 212	173 425	190 107		

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

Property Rates Reconciliation						
Province	NC					
District	Frances Baard District					
Type	LM					
Municipal Name	M. Searang					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 4					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6627	6521	6	521634 500,00	518 288 500,00	2 346 000,00
Industrial	15	16	-1	2 096 000,00	2 106 000,00	-10 000,00
Business and Commercial	123	122	1	108 496 010,00	91296 010,00	17 200 000,00
Agricultural	449	447	2	959 544 000,00	938 213 000,00	21 331 000,00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	14	18	-4	103 896 000,00	105 333 000,00	-1 437 000,00
PSI	78	74	4	20 719 000,00	20 027 000,00	692 000,00
PBO	25	0	25	49 530 000,00	-	49 530 000,00
Multi Use	2	0	2	140 000,00	-	140 000,00
Vacant	0	0	0	-	-	-
POW	0	0	0	-	-	-
Municipal	300	0	300	108 095 400,00	-	108 095 400,00
Other	5	0	5	23 620 000,00	-	23 620 000,00
	7538	7498	340	1 897 770 910,00	1 676 263 510,00	221 507 400,00
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	450 337	447 113	3 225	1 351 011,75	1 341 337,89	9 673,86
Industrial	4 351	4 372	-21	13 052,54	13 115,13	-62,29
Business and Commercial	225 220	164 443	60 776	675 658,90	493 330,47	182 328,43
Agricultural	248 682	243 154	5 528	746 045,46	729 460,98	16 584,48
Mining	-	-	-	-	-	-
State Owned for Public Purpose	215 671	218 654	-2 983	647 012,34	655 961,25	-8 948,91
PSI	3 759	3 633	126	11 276,32	10 899,60	376,72
PBO	12 837	-	12 837	38 509,58	-	38 509,58
Multi Use	-	-	-	-	-	-
Vacant	-	-	-	-	-	-
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	R1 160 865,73	R1 081 368,44	R79 497,29	3 482 567,10	3 244 105,32	238 461,86

Prepared By: K Modise Date: 15 June 2024
 Contact Details: gololo.modise@gmail.com
 Signature: 
 Reviewed By: KV Khaziwa Date: 15 June 2024
 Contact Details:
 Signature: 

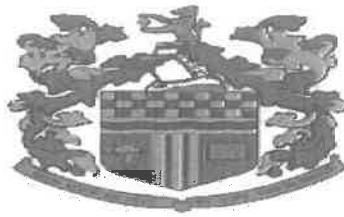
16. MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)

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

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

17. Municipal Manager's Quality Certification

Quality Certificate



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

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

The report for **May 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.



Mr. T Thage
Acting Municipal Manager

14 June 2024
Date

18. RECOMMENDATIONS

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

1. The monthly budget statement for the period ended 31 May 2024.
2. The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out in paragraph 16 above.
3. The following remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt Relief Conditions:
4. As per recommendations above.
 - a. The finance management will ensure that they comply with the budget funding plan.
 - b. The municipality will ensure that credit control is enforced monthly.

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