

MAGARENG



MUNICIPALITY

MONTHLY BUDGET & PERFORMANCE ASSESSMENT 2024/2025

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 JULY 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 JULY 2024

1.Purpose

To present the 2024/25 monthly budget and performance assessment for the month of July2024 in terms of Section 71 of the Municipal Finance Management Act (MFMA).

2.Background

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

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

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

3.Executive summary

INTRODUCTION

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

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

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

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

3.1 Operating Revenue by Source

Highlight of financial performance, Challenges and Risks for the month

As of 31st July 2024, the total operating revenue amounts to R 33.4 million, and the actual year-to-date revenue amounts to R33.4 million, which reflected year to date variance of 148% when compared to the projected budget of R13.5 million. Operational transfers and subsidies is major attributes for variance between the projected revenue and actual year to date revenue.

As per C1 Operational transfers and subsidies amounts to R 27 million, the actual year to date amounts to R27 million which reflected a 0% variance when compared to year-to-date budget that amounts to R 6.1 million. Municipality receives Operational transfer and subsidies as per DoRa payment schedule.

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

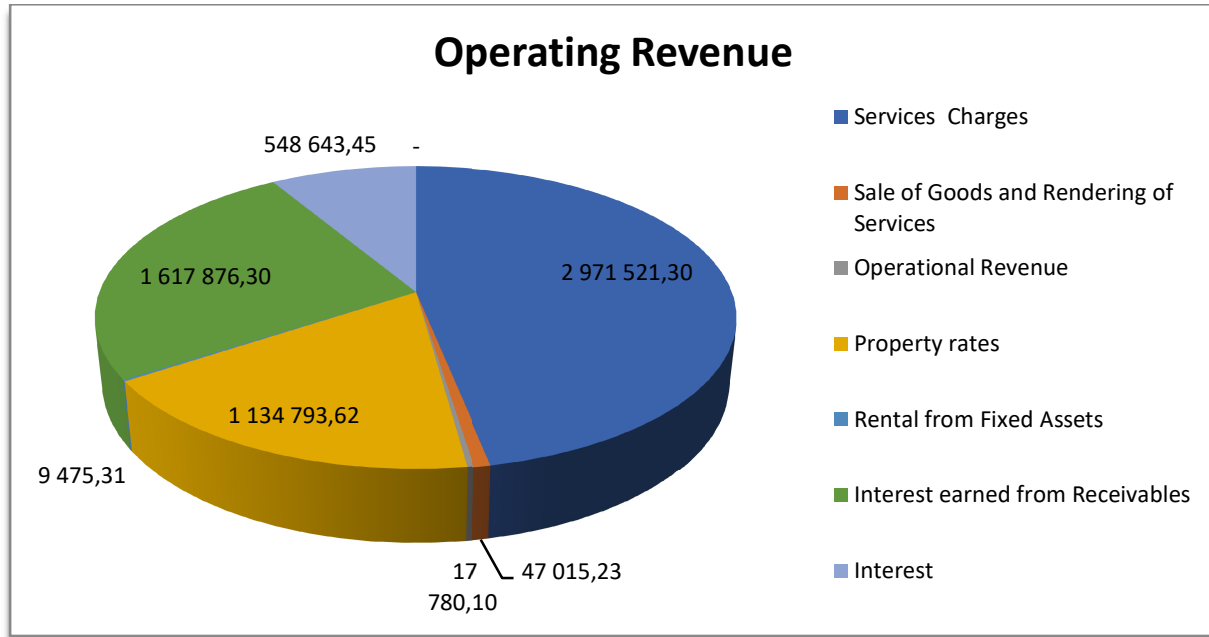


Table 1: Income for 1st to 31st July 2024

Operating Revenue Budget

The total original revenue budget excluding capital transfers amounts to R 161.5 million for the 2024/25 financial year. For the period ending 31 July 2024, a total of R 33.4 million has been recognized, the year-to-date actual amounts to R33.4 million which is 148% above the project budget that amounts to R13.5 million.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2024/25								
		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		15 528	18 637	18 637	1 270	1 270	1 553	(284)	-18%	18 637
Service charges - Water		3 232	3 663	3 663	369	369	305	63	21%	3 663
Service charges - Waste Water Management		8 080	11 363	11 363	762	762	947	(185)	-19%	11 363
Service charges - Waste management		6 062	7 045	7 045	571	571	587	(16)	-3%	7 045
Sale of Goods and Rendering of Services		531	773	773	47	47	64	(17)	-27%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 356	24 389	24 389	1 618	1 618	2 032	(415)	-20%	24 389
Interest from Current and Non Current Assets		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		6	2	2	-	-	0	(0)	-100%	2
Rental from Fixed Assets		6	3	3	9	9	0	9	3865%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		107	298	298	18	18	25	(7)	-28%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 135	1 135	1 217	(83)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		198	586	586	-	-	49	(49)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		62 791	72 942	72 942	27 084	27 084	6 079	21 006	346%	72 942
Interest		6 223	7 146	7 146	549	549	596	(47)	-8%	7 146
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		135 035	161 455	161 455	33 431	33 431	13 455	19 976	148%	161 455

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

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
Revenue													
Exchange Revenue													
Service charges - Electricity	1 269 500	-	-	-	-	-	-	-	-	-	-	-	1 269 500
Service charges - Water	368 559	-	-	-	-	-	-	-	-	-	-	-	368 559
Service charges - Waste Water Management	762 276	-	-	-	-	-	-	-	-	-	-	-	762 276
Service charges - Waste management	571 186	-	-	-	-	-	-	-	-	-	-	-	571 186
Sale of Goods and Rendering of Services	47 015	-	-	-	-	-	-	-	-	-	-	-	47 015
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 617 876	-	-	-	-	-	-	-	-	-	-	-	1 617 876
Interest from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 475	-	-	-	-	-	-	-	-	-	-	-	9 475
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 780	-	-	-	-	-	-	-	-	-	-	-	17 780
Non-Exchange Revenue													
Property rates	1 134 794	-	-	-	-	-	-	-	-	-	-	-	1 134 794
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	27 084 000	-	-	-	-	-	-	-	-	-	-	-	27 084 000
Interest	548 643	-	-	-	-	-	-	-	-	-	-	-	548 643
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	33 431 105	-	-	-	-	-	-	-	-	-	-	-	33 431 105

3.2 Operating Expenditure by Type

Operating Expenditure

The current year expenditure original budget amounts to R164.9, for the reporting month R9.4 million was spent, and the year-to-date actual amounts R9.4 million which is 32% below the projected expenditure amounting to R13.7 million.

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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		43 715	54 352	54 352	3 330	3 330	4 529	(1 200)	-26%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	416	466	(49)	-11%	5 587
Bulk purchases - electricity		14 173	25 000	25 000	-	-	2 083	(2 083)	-100%	25 000
Inventory consumed		8 434	13 333	13 333	772	772	1 111	(339)	-31%	13 333
Debt impairment		35 391	17 056	17 056	1 421	1 421	1 421	(0)	0%	17 056
Depreciation and amortisation		25 953	23 541	23 541	1 962	1 962	1 962	0	0%	23 541
Interest		-	1 887	1 887	-	-	157	(157)	-100%	1 887
Contracted services		9 417	7 750	7 750	614	614	646	(32)	-5%	7 750
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		5 172	-	-	-	-	-	-	-	-
Operational costs		20 783	15 824	15 824	850	850	1 319	(469)	-36%	15 824
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	48	(48)	-100%	579
Total Expenditure		168 293	164 908	164 908	9 364	9 364	13 742	(4 378)	-32%	164 908

See the below table for details on the operating Expenditure Breakdown.

Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEBRUARY	MARCH	APRIL	MAY	JUNE	YearTD actual
Expenditure By Type													
Employee related costs	3 329 535	-	-	-	-	-	-	-	-	-	-	-	3 329 535
Remuneration of councillors	416 308	-	-	-	-	-	-	-	-	-	-	-	416 308
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	772 026	-	-	-	-	-	-	-	-	-	-	-	772 026
Debt impairment	1 421 298	-	-	-	-	-	-	-	-	-	-	-	1 421 298
Depreciation and amortisation	1 961 724	-	-	-	-	-	-	-	-	-	-	-	1 961 724
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	613 530	-	-	-	-	-	-	-	-	-	-	-	613 530
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	849 754	-	-	-	-	-	-	-	-	-	-	-	849 754
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	9 364 175	-	-	-	-	-	-	-	-	-	-	-	9 364 175

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 July 2024:

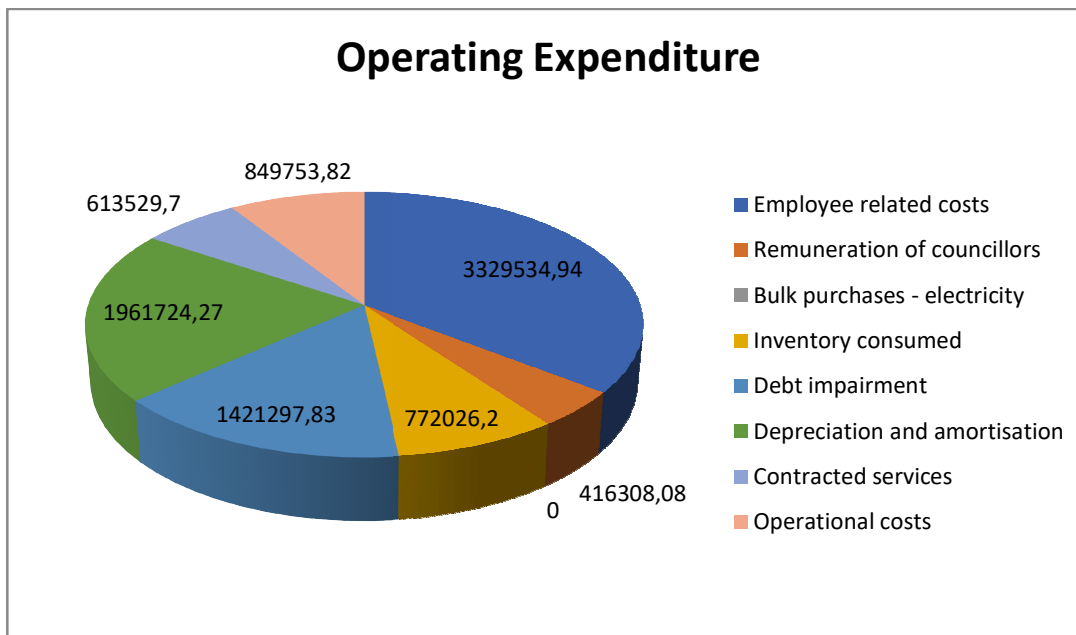


Table 3: Transfer and subsidies-capital and Surplus/(Deficit)

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Total Expenditure		168 293	164 908	164 908	9 364	9 364	13 742	(4 378)	-32%	164 908
Surplus/(Deficit)		(33 258)	(3 453)	(3 453)	24 067	24 067	(288)	24 355	(0)	(3 453)

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

Description	Budget Year 2024/25				
	DORA Allocation	Funds Received to date	Spents to date Exc	Unspent Balance	% Spent to date
Grants and Subsidies					
Capital					
Municipal Infrastructure Grant	22 258 000,00	5 000 000,00	2 073 952,27	2 926 047,73	9%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	5 672 627,14	4 327 372,86	28%
Sub-Total	42 258 000,00	15 000 000,00	7 746 579,41	7 253 420,59	18%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	42 258 000,00	15 000 000,00	7 746 579,41	7 253 420,59	18%

For this financial year, the municipality has budgeted R42.3 million on capital transfers. For the reporting month the municipality has received R 15million, in terms of Section 19 of Division of Revenue Act 2023.

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		(33 258)	(3 453)	(3 453)	24 067	24 067	(288)	24 355	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		9 141	42 258	42 258	15 000	15 000	3 522	11 479	0	42 258
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	0	38 805
Income Tax										
Surplus/(Deficit) after income tax		(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	0	38 805
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	0	38 805
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	0	38 805

The surplus before inclusion of capital transfers amounted to R24.1 million and after inclusion of capital budget surplus amounts to R39.1 million for the reporting month.

3.3 Capital Expenditure.

Municipality has incurred capital expenditure amounting to R7.7 million on capital expenditure for the month ending July 2024 and actual year to date amounts to R7.7 million which reflects overspending on capital grants of R 4.2 million when compared to year-to-date budget that amounts to R3.5 million. The under spending is caused by late approval of project business plans, 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 - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Capital expenditure of Transfers and Grants										
National Government:										
		33 989	42 258	42 258	7 747	7 747	3 522	4 225	120,0%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		988	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		17 150	22 258	22 258	2 074	2 074	1 855	219	11,8%	22 258
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		15 851	20 000	20 000	5 673	5 673	1 667	4 006	240,4%	20 000
Total capital expenditure of Transfers and Grants		50 001	42 258	42 258	7 747	7 747	3 522	4 225	120,0%	42 258

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

It can then be noted that a total of R15 million was received to date for capital grants, from the total amount received R9.6 million (VAT Inc) is committed or spent to date which translates 23% average spent on Capital Grants and Transfers to date.

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	22 258 000,00	5 000 000,00	2 073 952,27	2 474 010,69	19 783 989,31	11%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	5 672 627,14	7 127 156,58	12 872 843,42	36%
Sub-Total	42 258 000,00	15 000 000,00	7 746 579,41	9 601 167,27	32 656 832,73	23%

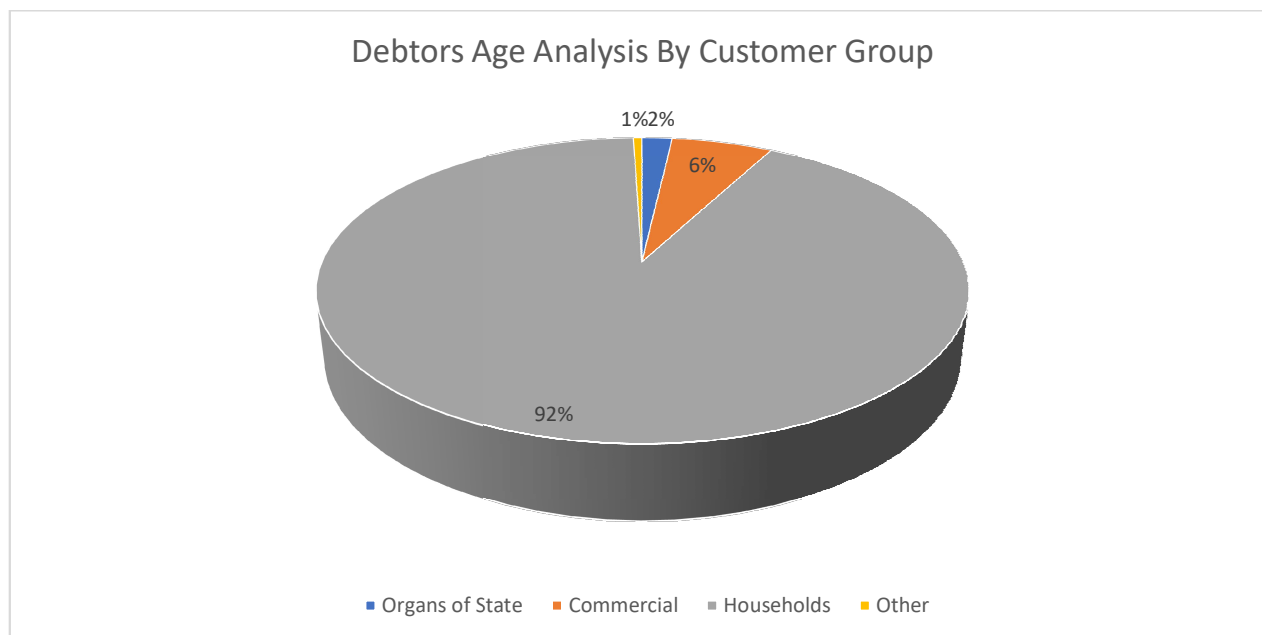
1.4 Debtors Ageing

The total debtors book as at end of July 2024 amounts to R 428.9 million, from the total debts R393.6 million is owned by Households, 7.6million is owned by Organ of the States, R25.6 million is owned by Commercial and R2.2 million is owned by other.

NC093 Magareng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	404	354	320	378	290	307	1 891	67 570	71 515	70 436			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	520	220	123	118	156	110	896	26 338	28 482	27 619			
Receivables from Non-exchange Transactions - Property Rates	1400	1 021	846	819	776	862	777	4 208	48 697	58 006	55 321			
Receivables from Exchange Transactions - Waste Water Management	1500	871	739	716	723	736	760	4 580	58 679	67 804	65 478			
Receivables from Exchange Transactions - Waste Management	1600	642	534	515	516	523	537	3 207	40 697	47 171	45 480			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	1810	2 245	2 323	2 175	2 155	2 148	2 231	12 833	125 840	151 950	145 207			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	54	33	47	42	38	36	222	3 584	4 056	3 921			
Total By Income Source	2000	5 757	5 049	4 716	4 708	4 753	4 757	27 838	371 404	428 983	413 461	-	-	
Total June		5 453	4 876	4 826	4 784	4 782	4 741	27 865	367 138	424 466	409 311			
Debtors Age Analysis By Customer Group														
Organs of State	2200	364	315	247	202	199	167	930	5 219	7 644	6 717			
Commercial	2300	650	313	300	288	305	278	1 471	21 985	25 590	24 327			
Households	2400	4 707	4 391	4 134	4 187	4 218	4 282	25 249	342 398	393 565	380 333			
Other	2500	35	29	35	32	32	32	188	1 802	2 184	2 085			
Total By Customer Group	2600	5 757	5 049	4 716	4 708	4 753	4 757	27 838	371 404	428 983	413 461	-	-	

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



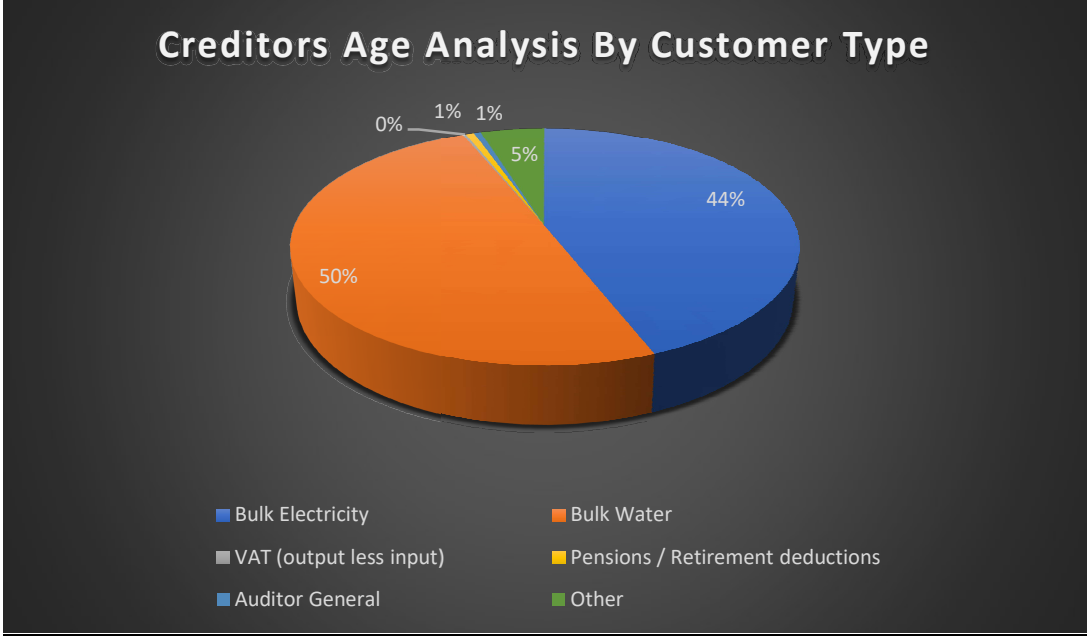
1.5 Creditors Ageing

Total money that the municipality owes to creditors / service providers amounts to R260.7 million. The major attribute to this creditors book is Eskom (Bulk Electricity) and Bulk Water as the municipality owes R114.8 million and R129.7 million represented respectively.

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2024/25								Total	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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	4 954	6 014	6 189	7 284	7 365	42 377	40 646	-	114 829	
Bulk Water	0200	1 602	2 582	2 241	2 191	2 068	12 406	14 231	92 398	129 719	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	600	-	-	-	-	-	-	-	600	
Pensions / Retirement deductions	0500	845	793	-	-	-	-	-	-	1 638	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	354	1 884	1 013	1 233	1 361	3 154	3 524	12 523	
Auditor General	0800	197	137	67	3	261	317	41	323	1 346	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	8 198	9 879	10 381	10 491	10 929	56 461	58 072	96 244	260 655	-

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



4. Budget performance overview.

4.1 Operating revenue by source

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	12 916	14 608	14 608	1 135	1 135	1 217	(83)	-7%	14 608
Service charges	32 902	40 709	40 709	2 972	2 972	3 392	(421)	-12%	40 709
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	62 791	72 942	72 942	27 084	27 084	6 079	21 006	0	72 942
Other own revenue	26 427	33 197	33 197	2 241	2 241	2 766	(526)	-19%	-
Total Revenue (excluding capital transfers and contributions)	135 035	161 455	161 455	33 431	33 431	13 455	19 976	148%	161 455

4.2 Operating expenditure by type

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Employee costs	43 715	54 352	54 352	3 330	3 330	4 529	(1 200)	-26%	54 352
Remuneration of Councillors	5 257	5 587	5 587	416	416	466	(49)	-11%	5 587
Depreciation and amortisation	25 953	23 541	23 541	1 962	1 962	1 962	0	0%	23 541
Interest	-	1 887	1 887	-	-	157	(157)	-100%	1 887
Inventory consumed and bulk purchases	22 606	38 333	38 333	772	772	3 194	(2 422)	-76%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	70 762	41 209	41 209	2 885	2 885	3 434	(549)	-16%	41 209
Total Expenditure	168 293	164 908	164 908	9 364	9 364	13 742	(4 378)	-32%	164 908

4.3 Capital expenditure.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure & funds sources									
Capital expenditure	50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Capital transfers recognised	50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258

4.4 Cash flows.

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Cash flows									
Net cash from (used) operating	-	259 723	259 723	38 843	38 843	26 200	(12 643)	-48%	314 401
Net cash from (used) investing	-	(42 258)	(42 258)	(7 747)	(7 747)	(3 522)	4 225	-120%	(42 258)
Net cash from (used) financing	-	325	325	1	1	27	26	96%	325
Cash/cash equivalents at the month/year end	734	217 859	217 859	32 485	32 485	22 775	(9 710)	-43%	273 854

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 891 230.85

Closing cash balance as per bank statement = R 9 323 963.78

Pillar 2 - Reduction in non-core expenditure

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

For the month of July overtime amounted to R61.9 thousands and the year-to-date actual amounts to R 61.9thousand for the month.

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

The municipality was charged penalties and interest worth R 58 thousand for PAYE by SARS for late payment made for July 2024.

Pillar 3 - Trade Payables

Trade payables have increased compared to the previous month as indicated earlier in the report. June trade payables amounted to R 271.2 million which has decreased by R10.5thousandswhen compared to July

creditors that amounts to R260.7 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 June amounts to R384.3 million and the total current assets is R118.8 million, which shows that municipality is not able to meet its obligations with its available cash resources.

Pillar 5 - Collection Rate

The collection rate for June was 24 % which decreased to 3% for the month of July 2024.

Pillar 6 - Distribution losses

Electricity

Total electricity losses as of 31 July 2024 are an average of 42% or R 1,3 million. The norm in terms MFMA Circular 71 is 7% – 10%.

Water

Total water losses as of 31 July 2024 are an average of 98% or R628 thousand which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

Pillar 7 - Ring fencing of conditional grants

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Capital						
Municipal Infrastructure Grant	22 258 000,00	5 000 000,00	2 073 952,27	2 474 010,69	19 783 989,31	11%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	5 672 627,14	7 127 156,58	12 872 843,42	36%
Sub-Total	42 258 000,00	15 000 000,00	7 746 579,41	9 601 167,27	32 656 832,73	23%

The above table is the ring fencing of the conditional capital grants, as per the Dora allocation the municipality's allocation is R 42.3 million, from the total allocation the municipality received R 15 million and R9.6 million was spent to date.

4.7 PROGRESS ON THE FINANCIAL RECOVERY PLAN

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

5. In-year budget statement tables

5.1 Monthly Budget Statements summary

NC093 Magareng - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	12 916	14 608	14 608	1 135	1 135	1 217	(83)	-7%	14 608
Service charges	32 902	40 709	40 709	2 972	2 972	3 392	(421)	-12%	40 709
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	62 791	72 942	72 942	27 084	27 084	6 079	21 006	0	72 942
Other own revenue	26 427	33 197	33 197	2 241	2 241	2 766	(526)	-19%	-
Total Revenue (excluding capital transfers and contributions)	135 035	161 455	161 455	33 431	33 431	13 455	19 976	148%	161 455
Employee costs	43 715	54 352	54 352	3 330	3 330	4 529	(1 200)	-26%	54 352
Remuneration of Councillors	5 257	5 587	5 587	416	416	466	(49)	-11%	5 587
Depreciation and amortisation	25 953	23 541	23 541	1 962	1 962	1 962	0	0%	23 541
Interest	-	1 887	-	-	-	157	(157)	-100%	1 887
Inventory consumed and bulk purchases	22 606	38 333	38 333	772	772	3 194	(2 422)	-76%	38 333
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	70 762	41 209	41 209	2 885	2 885	3 434	(549)	-16%	41 209
Total Expenditure	168 293	164 908	164 908	9 364	9 364	13 742	(4 378)	-32%	164 908
Surplus/(Deficit)	(33 258)	(3 453)	(3 453)	24 067	24 067	(288)	24 355	-8465%	(3 453)
Transfers and subsidies - capital (monetary)	9 141	42 258	42 258	15 000	15 000	3 522	###	326%	42 258
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	1108%	38 805
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	1108%	38 805
Capital expenditure & funds sources									
Capital expenditure	50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Capital transfers recognised	50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Financial position									
Total current assets	(4 090)	158 919	158 919		118 771				158 919
Total non current assets	477 816	395 757	395 757		483 600				395 757
Total current liabilities	482 939	383 573	383 573		384 275				383 573
Total non current liabilities	7 538	8 079	8 079		7 538				8 079
Community wealth/Equity	197 454	163 025	163 025		210 559				163 025
Cash flows									
Net cash from (used) operating	-	259 723	259 723	38 843	38 843	26 200	(12 643)	-48%	314 401
Net cash from (used) investing	-	(42 258)	(42 258)	(7 747)	(7 747)	(3 522)	4 225	-120%	(42 258)
Net cash from (used) financing	-	325	325	1	1	27	26	96%	325
Cash/cash equivalents at the month/year end	734	217 859	217 859	32 485	32 485	22 775	(9 710)	-43%	273 854
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	5 757	5 049	4 716	4 708	4 753	4 757	27 838	371 404	428 983
Creditors Age Analysis									
Total Creditors	8 198	9 879	10 381	10 491	10 929	56 461	58 072	96 244	260 655

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) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		78 428	91 756	91 756	28 714	28 714	7 646	21 067	276%	91 756
Executive and council		58 715	66 243	66 243	27 084	27 084	5 520	21 564	391%	66 243
Finance and administration		19 713	25 513	25 513	1 630	1 630	2 126	(496)	-23%	25 513
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		989	2 206	2 206	30	30	184	(153)	-83%	2 206
Community and social services		683	1 321	1 321	13	13	110	(97)	-89%	1 321
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		306	884	884	18	18	74	(56)	-76%	884
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		134	450	450	-	-	38	(38)	-100%	450
Planning and development		-	-	-	-	-	-	-		-
Road transport		134	450	450	-	-	38	(38)	-100%	450
Environmental protection		-	-	-	-	-	-	-		-
Trading services		64 626	109 302	109 302	19 687	19 687	9 108	10 578	116%	109 302
Energy sources		17 148	21 682	21 682	1 393	1 393	1 807	(414)	-23%	21 682
Water management		19 490	35 805	35 805	5 962	5 962	2 984	2 978	100%	35 805
Waste water management		17 403	40 008	40 008	11 361	11 361	3 334	8 027	241%	40 008
Waste management		10 585	11 807	11 807	971	971	984	(13)	-1%	11 807
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	144 177	203 713	203 713	48 431	48 431	16 976	31 455	185%	203 713
Expenditure - Functional										
Governance and administration		68 215	65 302	65 302	4 927	4 927	5 442	(514)	-9%	65 302
Executive and council		12 551	14 160	14 160	970	970	1 180	(210)	-18%	14 160
Finance and administration		55 664	51 142	51 142	3 957	3 957	4 262	(305)	-7%	51 142
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		12 987	14 655	14 655	874	874	1 221	(347)	-28%	14 655
Community and social services		2 397	2 958	2 958	177	177	246	(70)	-28%	2 958
Sport and recreation		3 341	4 855	4 855	211	211	405	(193)	-48%	4 855
Public safety		3 207	3 581	3 581	225	225	298	(74)	-25%	3 581
Housing		4 041	3 261	3 261	261	261	272	(10)	-4%	3 261
Health		-	-	-	-	-	-	-		-
Economic and environmental services		5 597	8 322	8 322	278	278	694	(415)	-60%	8 322
Planning and development		4 246	5 951	5 951	176	176	496	(320)	-64%	5 951
Road transport		1 351	2 371	2 371	102	102	198	(96)	-48%	2 371
Environmental protection		-	-	-	-	-	-	-		-
Trading services		81 494	76 629	76 629	3 285	3 285	6 386	(3 101)	-49%	76 629
Energy sources		29 158	38 893	38 893	823	823	3 241	(2 418)	-75%	38 893
Water management		25 424	18 271	18 271	1 021	1 021	1 523	(502)	-33%	18 271
Waste water management		22 947	15 817	15 817	1 230	1 230	1 318	(88)	-7%	15 817
Waste management		3 966	3 648	3 648	211	211	304	(93)	-31%	3 648
Other		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	168 293	164 908	164 908	9 364	9 364	13 742	(4 378)	-32%	164 908
Surplus/ (Deficit) for the year		(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	11,08088	38 805

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

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

NC093 Magareng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Executive & Council	1	58 715	66 243	66 243	27 084	27 084	5 520	21 564	390,6%	66 243
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		19 713	25 513	25 513	1 630	1 630	2 126	(496)	-23,3%	25 513
Vote 05 - Municipal Infrastructure		64 760	109 752	109 752	19 687	19 687	9 146	10 541	115,3%	109 752
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		989	-	-	30	30	-	30	#DIV/0!	-
Vote 08 - Sports, Arts, Parks, Culture		-	2 206	2 206	-	-	184	(184)	-100,0%	2 206
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	144 177	203 713	203 713	48 431	48 431	16 976	31 455	185,3%	203 713
Expenditure by Vote										
Vote 01 - Executive & Council	1	11 445	11 703	11 703	901	901	975	(74)	-7,6%	11 703
Vote 02 - Office Of The Municipal Manager		711	2 159	2 159	70	70	180	(110)	-61,3%	2 159
Vote 03 - Corporate Services		16 251	17 241	17 241	1 858	1 858	1 437	421	29,3%	17 241
Vote 04 - Financial Services		39 484	33 945	33 945	2 099	2 099	2 829	(730)	-25,8%	33 945
Vote 05 - Municipal Infrastructure		85 657	82 382	82 382	3 424	3 424	6 865	(3 441)	-50,1%	82 382
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		8 754	587	587	598	598	49	549	1123,1%	587
Vote 08 - Sports, Arts, Parks, Culture		-	10 679	10 679	14	14	890	(876)	-98,4%	10 679
Vote 09 - Planning & Development		5 991	6 213	6 213	400	400	518	(118)	-22,7%	6 213
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	168 293	164 908	164 908	9 364	9 364	13 742	(4 378)	-31,9%	164 908
Surplus/ (Deficit) for the year	2	(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	1108,1%	38 805

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

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

Expenditure by Vote or Department

The narrations below indicate how individual departments have performed in relation to the expected spending of 8.3 % as at end of July 2024.

Vote 1 – Executive and Council Administration

Executive and Council Administration original budget amounts to R11.7 million. For the month of July 2024, R901 thousands has been spent and the actual year to date amounts to R901 thousands which reflected negative variance of 7.6% when compared to the projected budget that amounts to R975 thousands.

Vote 2 – Municipal Manager

Municipal Manager original budget amounts to R2.2 million, for the month of July 2024R 70 thousand has been spent and the actual year to date amounts to R70 thousands. Due unfilled vacant posts in the Municipal Manager office, the municipality has spent 61.3% less than the projected budget that amounts to R180 thousands for the month ending July 2024.

Vote 3 – Corporate Services

Corporate Services original budget amounts to R17.1 million, for the month of July 2024, R1.9 million has been spent and the actual year to date amounts to R1.9 million which shows that Corporate Services has spent 29% more than the projected budget that amounts to R 1.4 million.

Vote 4 – Finance Department

Finance Department original budget amounts to R33.9 million, for the month of July R2.1 million has been spent and the actual year to date amounts to R2.1million. Due to unfilled vacant posts in the finance office the municipality has spent 25.8% less than the projected budget that amounts to R2.8 million.

Vote 5 – Municipal Infrastructure

Municipal Infrastructure original budget amounts to R82.4 million, for the month of July 2024 R3.4 has been spent and the actual year to date amounts to R3.4 million which shows that the municipality has spent 50% less than the projected budget that amounts to R6.9million.

Vote 7 – Public Safety & Transport

Public Safety & Transport original budget amounts to R587 thousands, for the month of June R598 thousand has been spent and the actual year to date amounts to R598 thousands. Due to misclassification of salaries which will be fixed on August 2024, the municipality has spent 1123% more than the projected budget of R49 thousands.

Vote 9 – Planning & Development

Planning & Development original budget amounts to R6.2 million, for the month of July R400 thousand has been spent and the actual year to date amounts to R400 thousand which shows that municipality has spent 22.7% less than the projected budget that amounts to R518 thousand.

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

NC093 Magareng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2024/25								
		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		15 528	18 637	18 637	1 270	1 270	1 553	(284)	-18%	18 637
Service charges - Water		3 232	3 663	3 663	369	369	305	63	21%	3 663
Service charges - Waste Water Management		8 080	11 363	11 363	762	762	947	(185)	-19%	11 363
Service charges - Waste management		6 062	7 045	7 045	571	571	587	(16)	-3%	7 045
Sale of Goods and Rendering of Services		531	773	773	47	47	64	(17)	-27%	773
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19 356	24 389	24 389	1 618	1 618	2 032	(415)	-20%	24 389
Interest from Current and Non Current Assets		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		6	2	2	-	-	0	(0)	-100%	2
Rental from Fixed Assets		6	3	3	9	9	0	9	3865%	3
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		107	298	298	18	18	25	(7)	-28%	298
Non-Exchange Revenue										
Property rates		12 916	14 608	14 608	1 135	1 135	1 217	(83)	-7%	14 608
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		198	586	586	-	-	49	(49)	-100%	586
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		62 791	72 942	72 942	27 084	27 084	6 079	21 006	346%	72 942
Interest		6 223	7 146	7 146	549	549	596	(47)	-8%	7 146
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		135 035	161 455	161 455	33 431	33 431	13 455	19 976	148%	161 455
Expenditure By Type										
Employee related costs		43 715	54 352	54 352	3 330	3 330	4 529	(1 200)	-26%	54 352
Remuneration of councillors		5 257	5 587	5 587	416	416	466	(49)	-11%	5 587
Bulk purchases - electricity		14 173	25 000	25 000	-	-	2 083	(2 083)	-100%	25 000
Inventory consumed		8 434	13 333	13 333	772	772	1 111	(339)	-31%	13 333
Debt impairment		35 391	17 056	17 056	1 421	1 421	1 421	(0)	0%	17 056
Depreciation and amortisation		25 953	23 541	23 541	1 962	1 962	1 962	0	0%	23 541
Interest		-	1 887	1 887	-	-	157	(157)	-100%	1 887
Contracted services		9 417	7 750	7 750	614	614	646	(32)	-5%	7 750
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		5 172	-	-	-	-	-	-	-	-
Operational costs		20 783	15 824	15 824	850	850	1 319	(469)	-36%	15 824
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	579	579	-	-	48	(48)	-100%	579
Total Expenditure		168 293	164 908	164 908	9 364	9 364	13 742	(4 378)	-32%	164 908
Surplus/(Deficit)		(33 258)	(3 453)	(3 453)	24 067	24 067	(288)	24 355	(0)	(3 453)
Transfers and subsidies - capital (monetary allocations)		9 141	42 258	42 258	15 000	15 000	3 522	11 479	0	42 258
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	0	38 805
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	0	38 805
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	0	38 805
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(24 117)	38 805	38 805	39 067	39 067	3 234	35 833	0	38 805

Operating Revenue

The summary of the operating revenue reflected in the above table has been extracted from C4 table of the C Schedule attached. During the month of July 2024, the municipality has generated total operating revenue that amounts to R 33.4 million of which R27.1 million from the total operating revenue is for operational grants. The year-to-date actual revenue excluding operational grants amounts to R 6.3 million and the year-to-date budget amounts to R7.4 million which reflects a negative variance amounts to R1.1 million excluding operational grants, which shows that the municipality has under billed in July 2024

Detailed explanation on revenue by source items.

Property Rates

The municipality has billed revenue of R1.1 million in July 2024. However, the actual year-to-date revenue amounts to R 1.1 million which is 7% lower than the budgeted revenue of R1.2 million for the period under review. This shortfall can be attributed to objections related to the valuation roll and a low payment rate.

Service charges – Electricity.

Municipality has billed revenue of R 1.3 thousand from Sales of Electricity. However, the year-to-date revenue amounts to R 1.3 million, which reflected a negative variance amounting to R284 thousands when compared to year-to-date budget that amounts to R1.6 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 R369 thousands from Water Services, meanwhile the year-to-date actual amounts to R 369 thousand which is 21% more than the year-to-date budget of R 305 thousand for the period under review. Municipality has fixed its water pipes; majority of section has access to water services.

Service charges – sanitation.

In the month under review, the municipality has generated a revenue of R762 thousand. The year-to-date actual amounts to R762 thousands, which is 19% less than the year-to-date budget of R 947 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 R571 thousands and actual year to date amounts to R 571 thousand which is 3% less than year to date budget that amounts to R587 thousands 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 generated R9.5 thousands any from fixed assets generated during the month of July 2024. The year-to-date actual amounts to R9.5 thousand and the year-to-date budget amounts to R239 thousand for the month under review with a variance of 3865% which is caused by incorrect tariff used rental of halls tariff used for renting out the sports facility (stadium).

Interest earned – from receivables.

The municipality has generated revenue amounting to R 1.7 million, with the actual year-to-date revenue standing at R 1.7 million, which is 20% less than the year-to-date budget of R 2 million for the current month. The major attribute to this variance is the interest accrued on outstanding debts owed to the municipality. This shortfall has negative implications for the municipal debtor's book, as the accounts remain unpaid for a more extended period and continue to accrue interest.

Fines, penalties, and forfeits

Municipality did not generate any revenue from Fines, penalties and forfeits for month, the year-to-date actual amounts to R0 thousands which is 100% less than the year-to-date budget that amounts to R49 thousands for July 2024.

Transfers recognised – operational.

As per DoRa payment schedule municipality has received Equitable Shares amounting to R27.1 million.

Other revenue

The municipality has generated R18 thousands from other revenue for this month, the year-to-date budget amounts to R18 thousands which is 28% less than the projected revenue that amounts to R25 thousands for the period under review.

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

The above table indicates expenditure items by type.

Operating Expenditure

Table 2 provides a comprehensive overview of the municipality's operating expenditure. These figures have been derived from C4 in the attached C-Schedule. During July 2024, the municipality incurred a total operating expenditure of R9.4 million and the current year-to-date actual shows that the municipality has spent R9.4 million to date, which is 32% less than the project budget of R13.7 million.

Employee related costs

The municipality incurred R 3.3 million on employee related costs and actual year to date amounts to R3.3 which reflects a negative variance of 26% that show that the municipality has spent less than the year-to-date budget which amounts to R 4.5 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 416 thousand which reflects a negative variance of 11% when compared to year-to-date budget that amounts to R 466 thousands. The variance in Remuneration of Councillors is immaterial.

Debt impairment

The municipality incurred R1.4 million on debt impairment and the actual year to date amounts to R1.4 million which reflects 0% variance when compared to actual year to date budget that amounts R1.4 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 1.9 million which is regarded as non-cash item and actual year to date amounts to R1.9 million which reflects 0% variance when compared to actual year to date budget that amounts to R1.9 million. Journals are being processed based on budgeted Depreciation amount as per 2022/23 Annual Financial Statement.

Bulk purchases

The municipality did not pay Eskom for the reporting month and the actual year to date amounts to R0 million, which reflected a negative variance amounting to R 2.1 million that is 100% less than projected budget that amounts to R2.1 million. This is because municipality cannot honour its payment arrangement made with Eskom as per debt relief conditions, due to financial constraints that the municipality is currently facing. Take note that this amount only relate to Eskom expenditure as water is classified under inventory items.

Inventory consumed.

The reclassification of MSCOA has resulted in water purchases being categorized under inventory consumed. For the reporting month the municipality did not pay Vaalharts, municipality has incurred R 772 thousand on inventory consumed and the year-to-date expenditure amounts to R 772 thousands. This reflects a variance of

31% less than the projected budget of R 1.1 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 614 thousand and the year-to-date actual amounts to R 614 million which reflects immaterial negative variance of 5% when compared to the actual year to date budget that amounts to R646 thousands.

Other expenditure

This item has incurred expenditure amounting to R850 thousands and the actual year to dates amounts to R850 thousands which reflected negative33% variance when compared to the year-to-date budget that amounts to R 1.3 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) - M01 July

Vote Description	Ref	Budget Year 2024/25								
		2023/24 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		-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Total Capital Expenditure		50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Energy sources		-	-	-	-	-	-	-	-	-
Water management		34 150	22 258	22 258	2 074	2 074	1 855	219	12%	22 258
Waste water management		15 851	20 000	20 000	5 673	5 673	1 667	4 006	240%	20 000
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Funded by:										
National Government		33 989	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		16 012	-	-	-	-	-	-	-	-
Transfers recognised - capital		50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		50 001	42 258	42 258	7 747	7 747	3 522	4 225	120%	42 258

The actual capital spending for the current month amounts to R 7.7 million, and the year-to-date actual amounts to R7.7 which is 120% above the projected actual budget that amounts to R 3.5 million.

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

NC093 Magareng - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		(108 491)	63 861	63 861	10 438	63 861
Trade and other receivables from exchange transactions		20 924	32 176	32 176	22 816	32 176
Receivables from non-exchange transactions		19 241	16 277	16 277	20 481	16 277
Current portion of non-current receivables						
Inventory		116	(994)	(994)	116	(994)
VAT		65 354	49 413	49 413	66 159	49 413
Other current assets		(1 233)	(1 814)	(1 814)	(1 239)	(1 814)
Total current assets		(4 090)	158 919	158 919	118 771	158 919
Non current assets						
Investments						
Investment property		24 867	23 831	23 831	24 867	23 831
Property, plant and equipment		452 567	371 544	371 544	458 352	371 544
Biological assets						
Living and non-living resources						
Heritage assets		371	371	371	371	371
Intangible assets		10	10	10	10	10
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		0	0	0	0	0
Other non-current assets						
Total non current assets		477 816	395 757	395 757	483 600	395 757
TOTAL ASSETS		473 726	554 676	554 676	602 372	554 676
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	0	0	-	0
Consumer deposits		1 332	1 309	1 309	1 333	1 309
Trade and other payables from exchange transactions		389 101	347 263	347 263	274 382	347 263
Trade and other payables from non-exchange transactions		57 329	3 236	3 236	73 052	3 236
Provision		8 676	7 404	7 404	8 676	7 404
VAT		26 501	24 362	24 362	26 832	24 362
Other current liabilities		-	-	-	-	-
Total current liabilities		482 939	383 573	383 573	384 275	383 573
Non current liabilities						
Financial liabilities		794	794	794	794	794
Provision		6 744	7 285	7 285	6 744	7 285
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		7 538	8 079	8 079	7 538	8 079
TOTAL LIABILITIES		490 477	391 651	391 651	391 813	391 651
NET ASSETS	2	(16 751)	163 025	163 025	210 559	163 025
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		197 454	163 025	163 025	210 559	163 025
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	197 454	163 025	163 025	210 559	163 025

Total Assets

Variances were noted between the budgeted values of assets and the actual recorded at the end of the review period. As at the end of July 2024, the municipality recorded total assets of R602.4 million which includes R 118.8 million and R483.6 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 July 2024, the municipality recorded consumer debtors (Exchange and non-exchange transactions) of R43.3 million, representing about 7% of the total assets. Looking at the annual budgeted trade and other receivables of R48.4 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 July 2024, the municipality recorded R 458.4 million for Property Plant and Equipment, which represents 76% 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 shows that recorded PPE is R458.4 million which is more than the projected amount of R371.5 million for the financial year ending 2024/25.

Total Liabilities

Variances were noted between the budgeted values of liabilities and the actual recorded at the end of July 2024. As at the end July 2024, the municipality recorded total liabilities of R391.8 million which entails of R 384.3 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 0.31, which is current assets divided by current liabilities (118 771/ 384 275). 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 - M01 July

Description	Ref	Budget Year 2024/25								
		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		–	7 742	7 742	451	451	645	(194)	-30%	7 742
Service charges		–	21 576	21 576	1 637	1 637	1 798	(161)	-9%	21 576
Other revenue		–	238 939	238 939	653	653	19 912	(19 259)	-97%	238 939
Transfers and Subsidies - Operational		–	72 942	72 942	27 084	27 084	6 079	21 006	346%	72 942
Transfers and Subsidies - Capital		–	42 258	42 258	15 000	15 000	3 522	11 479	326%	42 258
Interest		–	–	–	–	–	–	–	–	–
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		–	(121 846)	(121 846)	(5 981)	(5 981)	(10 154)	(4 173)	41%	(67 169)
Interest		–	(1 887)	(1 887)	–	–	(157)	(157)	100%	(1 887)
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	259 723	259 723	38 843	38 843	21 644	(17 199)	-79%	314 401
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		–	(42 258)	(42 258)	(7 747)	(7 747)	(3 522)	4 225	-120%	(42 258)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(42 258)	(42 258)	(7 747)	(7 747)	(3 522)	4 225	-120%	(42 258)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	5	5	1	1	0	1	168%	5
Payments										
Repayment of borrowing		–	319	319	–	–	27	27	100%	319
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	325	325	1	1	27	26	96%	325
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		734	69	69	1 387	1 387	69			1 387
Cash/cash equivalents at month/year end:		734	217 859	217 859	32 485	32 485	18 218			273 854

Table C7 presents details pertaining to cash flow performance. As at end of July 2024, the net cash inflow from operating activities amounts to R 38.8 million, whilst the net cash outflow from investing activities amounts to R7.7 million that is mainly comprised of capital

movement, and cash outflow from financing activities amounts R 1 thousand. The cash and cash equivalent held for July 2024 amounted to R32.5 million and the net effect of the above cash flows is cash outflow movement of R 31.1 million.

PART 2: SUPPORTING DOCUMENTATION

6. Debtors' Analysis

The outstanding debtors as at 31st July 2024 amounts to R 428.9 million which shows increase of R4.4 million in debtors' book when compared to June 2024 outstanding debtors that amounts to R424.5 million. The largest outstanding amount owed to the municipality is coming from households; this category owes R393.6 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 beat 3% for the month of July 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 - M01 July

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	404	354	320	378	290	307	1 891	67 570	71 515	70 436		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	520	220	123	118	156	110	896	26 338	28 482	27 619		
Receivables from Non-exchange Transactions - Property Rates	1400	1 021	846	819	776	862	777	4 208	48 697	58 006	55 321		
Receivables from Exchange Transactions - Waste Water Management	1500	871	739	716	723	736	760	4 580	58 679	67 804	65 478		
Receivables from Exchange Transactions - Waste Management	1600	642	534	515	516	523	537	3 207	40 697	47 171	45 480		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	2 245	2 323	2 175	2 155	2 148	2 231	12 833	125 840	151 950	145 207		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	54	33	47	42	38	36	222	3 584	4 056	3 921		
Total By Income Source	2000	5 757	5 049	4 716	4 708	4 753	4 757	27 838	371 404	428 983	413 461	-	-
Total June		5 453	4 876	4 826	4 784	4 782	4 741	27 865	367 138	424 466	409 311		
Debtors Age Analysis By Customer Group													
Organs of State	2200	364	315	247	202	199	167	930	5 219	7 644	6 717		
Commercial	2300	650	313	300	288	305	278	1 471	21 985	25 590	24 327		
Households	2400	4 707	4 391	4 134	4 187	4 218	4 282	25 249	342 398	393 565	380 333		
Other	2500	35	29	35	32	32	32	188	1 802	2 184	2 085		
Total By Customer Group	2600	5 757	5 049	4 716	4 708	4 753	4 757	27 838	371 404	428 983	413 461	-	-

6.1 Top 100 Commercial

ACCOUNT	NAME	CURR BAL	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 BALAN
1200263	WARRENTON SUPER CHICKEN PTY LTD	-	-	-	-	-	-	-	-	-	9 828 859,94	9 828 859,94
1015015	S SANRAL	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	17 455,58	2 699 063,40	2 856 163,62
1015018	LM ERASMUS BOEDERY GRASBULT	6 695,38	6 620,27	6 614,19	6 608,12	6 602,04	6 595,96	6 589,89	6 583,81	6 577,74	834 173,23	893 660,63
1200206	GM WESI	-	-	-	-	-	-	-	-	-	535 968,56	535 968,56
1002657	A TERWIN	8 300,38	7 998,84	7 952,77	7 906,65	7 860,53	7 814,42	7 768,30	7 722,17	7 676,07	449 185,05	520 185,18
1011982	WARRENTON SUPER CHICKEN PTY LTD	12 123,48	33 083,38	11 031,79	14 306,29	66 097,82	9 744,50	8 536,51	8 053,25	46 114,01	230 144,30	439 235,33
1002463	A SPOORNET	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	1 730,54	412 807,66	428 382,52
1016074	THABAZIBU F TRADING	10 749,08	8 604,32	5 039,62	6 048,46	5 920,51	5 678,84	8 972,79	3 500,15	3 477,63	330 371,40	388 362,80
1012890	LIKGWAPI	7 519,11	7 324,65	7 334,14	7 290,49	7 353,09	7 309,45	7 318,92	7 328,40	7 284,76	289 577,72	355 640,73
1012914	CENTENNIAL TRADING CO 114 PTY LTD	4 399,71	4 231,65	4 209,50	4 187,36	4 165,20	4 143,04	4 120,90	4 098,74	4 076,60	277 625,68	315 258,38
5002102	BLACK GINGER 489 PTY LTD	-	-	-	-	-	-	-	-	-	297 318,98	297 318,98
1015849	CM AVENANT	3 963,35	3 711,36	3 550,79	3 402,98	3 242,46	3 100,85	3 030,92	2 894,27	2 733,73	265 660,03	295 290,74
1011755	TRANSKA RESORT	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	1 571,57	280 585,21	294 729,34
1007879	GD LANDRY	3 125,81	3 038,19	3 023,26	3 008,37	2 993,47	2 978,58	2 963,67	2 948,77	2 933,88	245 519,31	272 533,31
1002107	HM GELDENHUYS	2 899,29	2 768,30	2 759,88	2 751,42	2 742,96	2 734,50	2 726,05	2 717,59	2 709,13	237 458,17	262 267,29
1014983	ED COETZEE	2 894,79	2 816,78	2 802,95	2 789,05	2 775,15	2 761,26	2 747,36	2 733,47	2 719,57	212 087,30	237 127,68
1006345	THUSANANG MARK	2 430,57	2 365,23	2 354,27	2 343,35	2 332,42	2 321,48	2 310,55	2 299,62	2 288,69	203 188,21	224 234,39
1000868	KJ HAARHOFF	3 886,39	3 756,32	3 733,65	3 710,96	3 688,26	3 665,57	3 642,87	3 620,19	3 597,49	185 924,39	219 226,09
1006273	NJ MOCHANE	3 012,88	2 916,59	2 900,14	2 883,70	2 867,26	2 850,82	2 834,37	2 817,93	2 801,49	180 632,06	206 517,24
1006338	SS & VK KOTE	2 300,37	2 237,43	2 227,00	2 216,52	2 206,03	2 195,53	2 185,05	2 174,56	2 164,07	186 253,97	206 160,53
1006603	E MARAKARELO	2 624,50	2 546,71	2 533,64	2 520,50	2 507,37	2 494,23	2 481,09	2 467,97	2 454,83	179 794,97	202 425,81
1006090	BURNE-A TOWEL PTY LTD	2 077,67	1 985,04	1 976,15	1 967,27	1 958,38	1 949,48	1 940,61	1 931,71	1 922,83	170 961,95	188 671,09
1005712	SEEKOEI (LETAMO TAVERN)	2 252,63	2 152,65	2 142,62	2 132,61	2 122,58	2 112,55	2 102,54	2 092,51	2 082,49	168 914,89	188 108,07
1000192	JF DE BEER	3 263,86	3 155,02	3 135,57	3 116,16	3 096,75	3 077,34	3 057,94	3 038,53	3 019,12	152 355,35	180 315,64
1002433	JC HUMAN	2 540,11	2 421,77	2 408,26	2 394,78	2 381,31	2 367,83	2 354,35	2 340,89	2 327,41	152 650,73	174 187,44
1200313	CM AVENANT	-	-	-	-	-	-	-	-	-	173 401,23	173 401,23
1006441	TMS PADISHO	1 922,49	1 869,48	1 860,77	1 852,05	1 843,33	1 834,61	1 825,88	1 817,15	1 808,44	155 232,86	171 867,06
1011696	M MANAGER	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	560,53	159 129,79	164 174,56
1016449	Y.R MATTHYSEN & MOOLMAN	3 529,38	4 120,88	4 402,83	6 079,20	4 161,74	5 198,41	4 087,21	5 262,19	4 355,75	121 793,15	162 990,74
1005496	R RETSWELELE FUNERALS	2 749,57	2 645,14	2 630,12	2 615,06	2 600,01	2 584,96	2 569,91	2 554,86	2 539,81	137 870,87	161 360,31
1003418	KOMARIN KAFEE (OLIPHANT GG0)	2 309,24	2 238,66	2 226,15	2 213,57	2 201,00	2 188,43	2 175,86	2 163,29	2 150,72	139 604,00	159 470,92
1002438	JC HUMAN	-	-	-	-	-	-	-	-	-	157 487,29	157 487,29
1002953	B EN M STOOR	2 604,34	2 111,23	2 569,35	2 560,28	2 308,75	2 053,47	2 039,04	2 024,60	2 010,15	128 273,18	148 554,39
1009234	AP MATSHA	1 635,48	1 589,26	1 581,78	1 574,27	1 566,76	1 559,25	1 551,74	1 544,23	1 536,72	133 530,60	147 670,09
1016636	SEED OF LIFE INVESTMENTS (PTY LTD)	3 153,97	3 038,90	3 018,76	2 998,56	2 978,37	2 958,18	2 937,99	2 917,80	2 897,61	117 934,11	144 834,25
1001953	J ABRAHIM	2 877,48	2 734,43	2 676,01	2 617,62	2 559,24	2 500,84	2 442,45	2 384,07	2 325,69	118 859,19	141 977,02
1200221	WARRENTON SLAGHUIS	-	1 354,46	1 342,97	1 351,59	1 360,34	1 346,50	1 272,19	98,82	-	133 670,79	141 797,66
1003420	O OLIPHANT (MADISO SENTRA)	3 338,22	1 900,32	1 877,90	1 855,46	1 833,04	1 810,61	1 788,19	1 765,76	1 743,34	118 987,22	136 900,06
1009433	MW SEEKOEI	1 434,25	1 397,35	1 391,49	1 385,64	1 379,78	1 373,92	1 368,07	1 362,21	1 356,35	123 268,06	135 717,12
1002314	PAV BURGER	5 018,70	4 927,36	4 887,66	4 847,96	4 808,26	4 768,56	4 761,70	4 722,00	4 741,44	91 670,95	135 154,59
1002071	A WELDECHERKOS(DANIELS)	1 090,66	1 065,78	1 061,83	1 057,89	1 053,94	1 049,99	1 046,05	1 042,10	1 038,16	112 182,64	121 689,04

ACCOUNT	NAME	CURR BAL	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 BALAN
1001892	PAV BURGER	2 452,74	2 341,39	2 321,54	2 301,69	2 281,84	2 261,99	2 242,14	2 222,29	2 202,44	94 341,13	114 969,19
1011977	BLACK GINGER 489 PTY LTD	10 680,08	10 123,33	10 024,08	9 924,83	9 825,58	9 931,05	9 831,80	9 732,55	9 633,30	20 390,30	110 096,90
1003152	PJ MALAN	1 111,91	1 084,73	1 079,84	1 074,99	1 070,13	1 065,28	1 060,43	1 055,58	1 050,73	100 060,12	109 713,74
1004131	CE COETZEE	1 283,73	1 250,26	1 244,37	1 238,41	1 232,46	1 226,50	1 220,55	1 214,59	1 208,64	98 386,00	109 505,51
1007135	TF DLAMINI (PROK)	1 201,13	1 164,23	1 158,37	1 152,51	1 146,66	1 140,80	1 134,95	1 129,09	1 123,23	98 072,77	108 423,74
1012635	N LE ROUX	1 067,38	1 042,51	1 038,56	1 034,62	1 030,67	1 026,71	1 022,77	1 018,82	1 014,88	98 903,98	108 200,90
1001897	BS KGOSIJANG	1 336,59	1 261,47	1 255,40	1 249,32	1 243,25	1 237,17	1 231,09	1 225,02	1 218,94	95 459,34	106 717,59
1006085	4720103177 TRANSNET FREIGHT RAIL	#####	-	-	-	-	-	-	-	-	-	105 718,99
1009073	M LESABE	1 567,39	1 520,34	1 512,00	1 503,61	1 495,23	1 486,85	1 478,47	1 470,09	1 461,71	91 394,56	104 890,25
1006334	DP MANOPOLE	1 442,56	1 399,27	1 391,53	1 383,81	1 376,09	1 368,37	1 360,65	1 352,93	1 345,21	88 586,80	101 007,22
1007092	NS DIKGETSI	1 819,67	1 756,72	1 746,29	1 735,81	1 725,31	1 714,82	1 704,34	1 693,84	1 683,36	85 043,03	100 623,19
1012847	M BARGICHO	1 891,95	1 826,18	1 815,02	1 803,79	1 792,57	1 781,35	1 770,12	1 758,90	1 747,67	82 842,99	99 030,54
1002258	TEXAS LODGE	1 635,53	710,47	710,47	710,47	710,47	710,47	710,47	710,47	710,47	91 556,93	98 876,22
1006078	LIFU TRADING 240C C	727,70	711,65	709,10	706,56	704,01	701,47	698,92	696,37	693,83	91 587,08	97 936,69
1006863	R SPAGEN	910,83	889,97	886,66	883,35	880,04	876,73	873,42	870,11	866,80	89 801,56	97 739,47
1002218	MJ MAJANE& H/A KGATELOPELE	1 243,58	1 208,98	1 202,76	1 196,59	1 190,41	1 184,24	1 178,06	1 171,88	1 165,71	85 242,14	95 984,35
1003187	VILJOEN	1 445,20	1 400,66	1 392,72	1 384,78	1 376,84	1 368,90	1 360,96	1 353,02	1 345,08	82 276,59	94 704,75
1009392	SON JOHN'S REVELATION CHURCH OF SA	1 507,74	1 456,91	1 448,40	1 440,83	1 433,24	1 424,74	1 417,17	1 408,66	1 401,08	80 583,56	93 522,33
1003068	D BOTHA	2 872,31	2 719,09	2 699,61	2 680,10	2 660,60	2 641,10	2 621,58	2 602,08	2 582,57	68 846,70	92 925,74
1008300	M (INDIER SHOP) ABDUL	884,91	864,05	860,74	857,43	854,12	850,81	847,50	844,19	840,88	83 218,63	90 923,26
1006327	J CINDI	2 785,65	2 660,88	2 633,18	2 605,52	2 577,83	2 550,18	2 522,49	2 494,83	2 467,16	67 254,28	90 552,00
1006862	UNCLE SAMS STORE (PROK)	818,15	802,10	799,56	797,01	794,47	791,92	789,37	786,83	784,28	83 167,92	90 331,61
1003696	TRANSNET LTD	982,26	957,37	957,77	953,48	949,20	944,91	940,63	945,64	941,35	81 086,28	89 658,89
1002296	M PA VDM BURGER MOTORHAWENS EDMS	19 456,00	13 449,24	11 066,19	11 055,92	11 396,36	11 784,82	10 919,20	-	-	-	89 127,73
1003504	TRANSNET LTD	986,24	960,81	956,38	951,98	947,59	943,19	938,79	934,39	930,00	78 030,58	86 579,95
1012602	H MALI	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	350,59	81 350,96	84 506,27
1016497	JJ BURGER	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	493,43	79 904,46	84 345,33
1008299	S AHMED	1 141,42	1 104,52	1 098,66	1 092,80	1 086,95	1 081,09	1 075,23	1 069,38	1 063,52	74 405,79	84 219,36
1004591	TRANSNET LTD	960,53	935,64	931,39	927,10	922,82	918,53	914,24	909,95	905,66	75 193,31	83 519,17
1008297	LP MOKITIM	925,71	902,18	898,01	893,82	889,63	885,44	881,25	877,06	872,87	75 486,70	83 512,67
1002167	V VAN DEN BERG	1 758,66	1 658,67	1 648,65	1 638,63	1 628,60	1 618,59	1 608,56	1 598,53	1 588,52	68 701,44	83 448,85
1001950	AH EBRAHIM	3 175,04	3 032,65	3 007,72	2 982,82	2 957,93	2 933,02	2 908,12	2 883,23	2 858,33	55 866,54	82 605,40
1004584	TRANSNET PROPERTY VAT 4720103177	929,75	905,56	901,35	897,18	893,00	888,82	884,65	880,46	876,29	72 052,61	80 109,67
1001899	A STAR CAFE	-	-	-	-	-	-	-	-	-	79 024,95	31 Page 79 024,95

ACCOUNT	NAME	CURR BAL	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 BALAN
1015901	ARE SEMELELENG CO-OPERATIVE LTD	779,94	755,06	751,11	747,17	745,07	741,12	737,18	733,23	729,29	71 736,15	78 455,32
1016086	VAN DEN BERG	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	374,70	74 643,10	78 015,40
1002220	VAN ZYL (TCT SPARES) HK	987,00	962,13	958,18	954,23	950,29	946,34	942,39	938,44	934,49	68 273,79	76 847,28
1016262	BIGS ENGINEERING AND SUPPLY	6 124,67	1 151,52	1 728,05	1 998,07	2 310,25	2 654,03	4 167,68	1 052,35	1 046,27	53 477,80	75 710,69
1010024	KOPANO BAKERY	669,67	653,63	651,08	648,54	645,99	643,44	640,90	638,35	635,80	69 606,55	75 433,95
1001930	PAV BURGER	1 303,69	1 311,02	1 302,88	1 294,72	1 286,56	1 278,39	1 274,99	1 266,83	1 274,39	63 013,33	74 606,80
1200229	J CINDI	-	-	-	-	-	-	-	-	-	74 596,83	74 596,83
1001878	VLEIS PALEIS	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	318,21	70 867,54	73 731,43
1015924	BV SOKUPHA	2 128,72	1 624,68	1 610,91	1 597,15	1 583,37	1 569,60	1 555,84	1 542,06	1 528,31	58 943,89	73 684,53
1016243	BONANE ENTERPRIZES (PROK)	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	345,04	70 451,06	73 556,42
1004167	TRANSNET PROPERTY VAT 4720103177	1 452,28	1 361,11	1 352,50	1 343,87	1 335,26	1 326,63	1 318,00	1 309,39	1 300,76	60 432,61	72 532,41
1001891	HUA HUA RON INV (PTY LTD) CLOTHING SH	871,86	846,99	843,04	839,09	835,15	831,20	827,26	823,31	819,36	62 764,00	70 301,26
1002221	BD VAN ZYL	908,61	882,57	878,00	873,36	868,73	864,10	859,47	854,84	850,21	62 293,23	70 133,12
1013046	DWT DAILY WHEEL AND TYRES (PTY) LTD	1 619,10	10 991,31	1 893,26	2 168,47	1 476,51	1 748,63	1 636,98	1 702,96	1 556,54	45 031,68	69 825,44
1013049	T VERMEULEN	1 467,65	1 415,68	1 406,42	1 397,16	1 387,89	1 378,63	1 369,37	1 360,10	1 350,84	56 713,87	69 247,61
1012493	CALVARY CHRISTIAN COMMUNITY CHURCH	288,73	288,73	288,73	288,73	288,73	292,53	292,53	292,53	288,58	66 022,76	68 632,58
1006333	EXTRA JABULA STORE (PROK)EG	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	261,51	64 536,36	66 889,95
1002435	H KATHRADA	1 575,35	1 482,27	1 472,35	1 464,34	1 454,45	1 449,23	1 444,00	1 434,11	1 428,88	53 603,72	66 808,70
1004484	TRANSNET LTD	877,79	837,82	833,78	829,71	825,64	821,55	817,49	813,41	809,34	59 034,91	66 501,44
1200293	J ABRAHIM	-	-	-	-	-	-	-	-	-	64 067,30	64 067,30
1003099	D RANDALL	1 634,77	1 567,87	1 556,39	1 544,94	1 533,50	1 522,05	1 510,60	1 499,16	1 487,71	49 462,42	63 319,41
1004485	TRANSNET LTD	648,73	633,55	630,88	628,18	625,48	622,78	620,08	617,38	614,68	56 821,27	62 463,01
1011567	JT MAKAME	1 351,00	1 294,13	1 280,47	1 266,80	1 253,13	1 239,47	1 225,81	1 212,15	1 198,48	51 031,42	62 352,86
1004161	A TRANSNET PROPERTY VAT 4720103177	673,26	640,85	637,98	635,11	632,24	629,36	626,49	623,62	620,74	55 192,80	60 912,45
1006331	BONANE ENTERPRIZES (PROK)	1 117,65	1 078,02	1 071,00	1 063,95	1 056,89	1 049,83	1 042,77	1 035,71	1 028,66	49 990,95	59 535,43

6.2 Top 100 households

ACCOUNT	NAME	CURR BAL	30DAYS	60DAYS	90 DAYS	120 DAYS	150 DAYS	180 DAYS	210 DAYS	240 DAYS	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1200112	MAGELEVENDZE INV CC	-	-	-	-	-	-	-	-	-	920 565,09	920 565,09
1006041	SS KOTE	4 817,42	4 735,10	4 727,87	4 720,64	4 713,43	4 706,20	4 698,99	4 691,76	4 684,55	731 968,81	774 464,77
1000719	MM MOLOI	4 692,09	4 485,89	4 482,34	4 478,76	4 475,18	4 473,45	4 469,87	4 468,14	4 464,56	657 647,42	698 137,70
5002134	W J HEWITT	-	-	-	-	-	-	-	3 638,92	3 638,92	580 383,70	587 661,54
1001684	MOTSHELE	2 877,98	2 838,36	2 830,00	3 295,86	2 814,31	3 606,59	6 263,87	3 169,27	3 985,09	432 482,04	464 163,37
1003573	D.C DYKER	3 464,13	3 424,51	3 420,50	3 416,47	3 412,46	3 408,47	3 744,84	3 400,43	3 396,42	432 139,82	463 228,05
1003911	MJ MALGAS	3 205,70	7 427,36	5 460,51	9 558,19	9 363,98	3 019,21	3 016,05	3 011,03	3 006,02	392 745,00	439 813,05
1004132	D GEORGE	2 355,99	2 331,11	2 327,16	2 323,22	2 319,26	2 315,32	3 484,11	3 474,09	3 464,07	413 110,86	437 505,19
1012096	MC EASBY	#####	9 841,97	9 773,17	9 704,33	9 635,49	9 566,65	9 497,80	9 428,96	9 360,12	349 423,25	436 455,09
1200511	OK THETHE	-	-	-	-	-	-	3 592,14	3 583,89	3 575,62	422 546,55	433 298,20
1006176	A TSWELELOPELE COMMUNITY CR(VER	2 449,16	2 426,71	2 423,15	2 419,58	2 416,01	2 412,45	2 408,88	2 405,32	2 401,76	400 851,28	422 614,30
1012160	MATOPI GAME ENTERPRISES TRUST	9 665,93	9 307,10	9 243,18	9 179,22	9 115,26	9 051,29	8 987,33	8 923,37	8 859,41	329 676,00	412 008,09
1001698	GR MARTIN	2 434,15	2 403,59	2 398,39	2 393,15	2 395,34	2 390,10	2 394,10	2 388,87	2 383,62	377 693,03	399 274,34
1004530	KM MELATO	2 850,51	2 823,10	2 818,38	2 813,70	2 813,31	2 812,62	2 845,29	2 807,54	2 802,85	367 578,65	392 965,95
1002654	MAGELEVENDZE INV CC	6 109,03	5 875,37	5 856,32	5 850,10	6 046,49	6 043,35	5 828,14	5 825,28	6 018,25	333 407,19	386 859,52
1015035	G OLIPHANT	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	2 160,73	355 356,77	374 803,34
1014723	HC CLOETE	8 355,76	8 046,49	7 991,31	7 936,17	7 881,04	7 825,90	7 770,76	7 715,62	7 660,48	287 670,24	358 853,77
5002216	GS GADIPEDI	-	-	-	-	-	4 438,64	4 357,31	4 315,95	4 292,32	337 103,78	354 508,00
1003775	LI VAN DER WESTHUIZEN	2 341,57	5 496,13	3 163,33	6 963,63	2 335,81	2 423,71	2 213,80	2 367,21	3 894,22	322 831,59	354 031,00
1001202	E SWANEPOEL	2 567,70	2 541,45	2 535,36	2 538,53	2 541,66	2 541,12	2 540,57	2 540,01	2 533,89	300 767,41	323 647,70
1008542	J MTHEMBU	-	-	-	-	-	13,67	13,67	13,67	13,67	320 476,88	320 531,56
1016194	A TURNER	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	1 655,24	304 402,50	319 299,66
1015802	AJ JORDAAN	7 368,49	7 096,33	7 047,77	6 999,25	6 950,73	6 902,20	6 853,68	6 805,16	6 756,64	255 797,38	318 577,63
1002046	I GOLODA	2 984,01	3 355,37	3 005,35	2 961,23	2 994,12	2 983,88	2 977,15	3 089,80	2 844,17	291 109,27	318 304,35
1008607	JM KGOROYABOGO	2 347,93	2 325,48	2 321,91	2 318,34	2 314,78	2 311,22	2 307,66	2 304,09	2 300,53	287 859,02	308 710,96
1012870	S MAHLAOLA	1 919,49	1 909,06	1 907,41	1 905,75	1 904,10	1 902,44	1 900,79	1 899,13	1 897,47	286 666,90	303 812,54
1200523	BG MOKWA	-	-	-	-	1 608,79	2 444,66	2 437,83	2 431,00	2 424,16	290 168,51	301 514,95
1001551	JM GRASS	2 885,39	3 165,28	2 493,50	2 727,03	1 976,87	2 100,38	2 829,23	2 180,18	2 466,58	278 459,16	301 283,60
1004603	I CARELSE	2 690,86	2 896,29	658,01	988,32	573,18	781,19	673,56	604,60	916,14	286 735,93	297 518,08
1004103	K.C MOJANAGA	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	1 285,77	278 542,54	290 114,47
1007654	MG KGOSIENG	1 940,63	1 916,27	1 912,43	1 908,53	1 904,64	1 900,75	1 896,86	1 892,96	1 889,07	271 336,44	288 498,58
1007589	A JAKWA	1 939,16	1 914,24	1 910,23	1 906,22	1 902,22	1 898,21	1 894,21	1 890,20	1 886,20	268 798,91	285 939,80
1006503	MONTSHABATHO (PROK) OJ	1 466,54	1 463,24	1 462,68	1 462,10	1 461,51	1 460,93	1 460,35	1 459,76	1 459,18	268 035,12	281 191,41
1011931	IVANCO INV PTY LTD	4 675,23	4 527,23	4 500,56	4 473,85	4 447,14	4 420,43	4 393,71	4 367,00	4 340,29	230 159,22	270 304,66
1007806	GS MOTLHALE	2 004,63	1 980,60	1 976,79	1 972,95	1 969,11	1 965,26	1 961,42	1 957,58	1 953,74	250 175,25	267 917,33
1001833	J DIBAKWANE	2 076,01	2 050,41	2 046,08	2 041,73	2 037,38	2 033,02	2 028,67	2 024,31	2 019,96	247 330,82	265 688,39
5002161	KS MOSES	-	-	-	-	-	-	-	1 929,58	1 927,79	254 307,74	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	1 814,90	240 975,77	257 309,87
1015052	JTF LEEUW	3 754,23	5 465,95	4 435,59	6 377,81	2 635,09	3 923,84	4 255,70	3 487,75	3 391,95	216 734,02	254 461,93
1006379	TM MARUMO	1 272,30	1 270,16	1 269,75	1 269,36	1 268,97	1 268,59	1 268,20	1 267,82	1 267,43	242 815,30	254 237,88
1006262	D MEDUPE	1 869,93	1 845,90	1 842,09	1 838,25	1 834,41	1 830,57	1 826,73	1 822,89	1 819,05	230 059,45	246 589,27

ACCOUNT	NAME	CURR BAL	30DAYS	60DAYS	90 DAYS	120 DAYS	150 DAYS	180 DAYS	210 DAYS	240 DAYS	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1011958	PE VAN ROOYEN	5 372,43	5 174,09	5 138,33	5 102,53	5 066,74	5 030,94	4 995,14	4 959,35	4 923,55	198 371,61	244 134,71
1003761	FM PETERSEN	2 804,08	2 788,13	2 728,06	2 615,72	2 549,12	2 536,13	3 110,69	2 749,57	2 907,42	215 858,26	240 647,18
1015056	MH HUNT	3 215,58	3 112,03	3 096,58	3 081,11	3 065,64	3 050,17	3 034,70	3 019,23	3 003,77	211 794,92	239 473,73
5002158	G NEL	-	-	-	-	-	-	-	1 787,69	1 784,26	233 321,68	236 893,63
1006254	SD MOCHANE	2 004,91	1 964,23	1 957,39	1 950,56	1 943,75	1 936,94	1 930,13	1 923,31	1 916,48	218 640,44	236 168,14
5002159	O P ELIAS	-	-	-	-	-	-	-	1 370,48	1 370,48	232 624,91	235 365,87
1200368	LP SAKU	-	-	-	-	-	-	-	-	-	234 650,92	234 650,92
1003898	D.J RAPOO	1 179,25	1 168,83	1 167,17	1 180,89	1 657,30	1 653,27	1 649,25	1 645,24	1 641,21	219 313,09	232 255,50
1008906	GC KOBOEKOE	1 785,42	1 762,96	1 759,40	1 755,83	1 752,26	1 748,71	1 745,14	1 741,58	1 738,01	215 020,61	230 809,92
1009184	NM MAHAPA	1 780,52	1 756,48	1 752,67	1 748,83	1 744,99	1 741,16	1 737,32	1 733,47	1 729,63	212 605,59	228 330,66
1002959	JA VAN NIEKERK	1 357,69	1 352,84	1 356,74	1 360,65	1 378,93	1 377,28	1 375,62	1 373,97	1 379,12	207 542,93	219 855,77
1200515	T KHANYEZA	-	-	-	-	1 397,43	1 907,37	1 902,63	1 904,17	1 897,88	210 654,01	219 663,49
1000886	ML VAN WYK	1 515,33	1 504,90	184,11	185,19	190,89	184,18	179,14	1 037,73	1 523,39	213 098,68	219 603,54
1009668	MJ MATLE	1 695,58	1 681,45	1 679,13	1 676,80	1 674,49	1 672,18	1 669,87	1 667,55	1 665,24	204 267,45	219 349,74
1200247	M SETLHODI	-	-	-	-	-	-	-	-	-	217 725,28	217 725,28
1005708	AAP VAN WYK	1 910,97	1 871,35	1 867,33	1 863,31	1 859,29	1 855,27	1 851,26	1 847,23	570,90	199 656,18	215 153,09
1001939	PAVD BURGER	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	979,31	203 543,57	212 357,36
1002678	CAD HEESE	1 567,46	1 540,57	1 535,75	1 530,95	1 526,16	1 521,36	1 516,57	1 511,77	1 506,98	197 867,33	211 624,90
1007667	SB MOEKETSI	1 524,96	1 500,59	1 496,74	1 492,85	1 488,95	1 485,07	1 481,17	1 477,28	1 473,38	197 992,06	211 413,05
1012871	S MAHLAOLA	1 718,73	1 689,40	1 684,42	1 695,17	1 690,16	1 685,13	1 680,12	1 675,10	1 670,09	195 636,60	210 824,92
1010015	F LOTSHE	1 606,25	1 592,11	1 589,80	1 587,48	1 585,17	1 582,85	1 580,53	1 578,22	1 575,90	195 522,88	209 801,19
1002915	EC FOURIE	4 240,79	5 249,26	3 030,76	2 062,18	-	-	-	-	-	192 184,38	206 767,37
1012787	LTK MOKOROANE	1 683,31	1 654,69	1 652,81	1 649,38	1 645,80	1 642,21	1 638,78	1 635,20	1 631,62	190 751,59	205 585,39
1200228	MA PHETLHU	-	-	-	-	-	-	-	-	-	205 289,28	205 289,28
1009487	KG DIPHATSE	1 598,11	1 573,73	1 569,89	1 566,00	1 562,10	1 558,22	1 554,32	1 550,43	1 546,53	190 944,32	205 023,65
1006649	KL SMOUS	1 632,86	1 603,89	1 599,19	1 594,46	1 589,74	1 585,03	1 580,31	1 575,58	1 570,86	190 055,71	204 387,63
1009220	N TYWA	1 611,01	1 586,65	1 582,81	1 578,92	1 575,02	1 571,14	1 567,24	1 563,33	1 559,44	188 543,26	202 738,82
1007365	C KHUPISO	1 450,41	1 427,95	1 424,39	1 420,82	1 417,25	1 413,70	1 410,13	1 406,57	1 403,00	189 382,36	202 156,58
1007554	MOCUMI T2086/1997	1 498,03	1 469,04	1 464,36	1 459,63	1 454,91	1 450,19	1 445,48	1 440,75	1 436,02	188 147,93	201 266,34
1200279	JJ TERBLANCHE	-	-	-	-	-	-	-	-	-	200 876,85	200 876,85
1011661	DL SEETELO	1 054,79	1 051,58	1 051,08	1 050,57	1 050,06	1 049,55	1 049,04	1 048,53	1 048,02	191 281,08	200 734,30
1007749	M RATIKOANE	1 501,71	1 477,34	1 473,51	1 469,61	1 465,71	1 461,83	1 457,93	1 454,03	1 450,13	187 326,81	200 538,61
1200340	RM OLIPHANT (PROK)	-	-	-	-	-	-	-	-	-	197 190,30	197 190,30
1002419	M LERATONG CASH & CARRY M	1 667,48	1 638,81	1 632,27	1 631,79	1 631,98	1 637,58	1 631,01	1 636,61	1 636,12	182 180,28	196 923,93
1008024	PK MOTSEOKAE	1 377,80	1 353,77	1 349,96	1 346,11	1 342,28	1 338,43	1 334,60	1 330,75	1 326,92	181 522,08	193 622,70
1015944	CHS VENTER	1 791,17	1 751,53	1 747,53	1 743,51	4 351,37	1 735,47	1 731,45	1 727,44	1 723,41	174 954,31	193 257,19
1006811	LM DLAMINI	1 508,65	1 482,48	1 478,26	1 474,03	1 469,81	1 465,58	1 461,36	1 457,13	1 452,90	177 552,24	190 802,44
1016608	AJP WILLERS	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	1 175,79	178 549,34	189 131,45

ACCOUNT	NAME	CURR BAL	30DAYS	60DAYS	90 DAYS	120 DAYS	150 DAYS	180 DAYS	210 DAYS	240 DAYS	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1200349	IJ WYLBACH	-	-	-	-	-	-	-	-	-	188 609,57	188 609,57
1005778	JP VAN STADEN	2 077,34	2 023,62	2 014,51	2 005,39	1 996,25	1 987,12	1 978,00	1 968,86	1 959,73	170 315,15	188 325,97
1003225	S SMITH	785,27	785,27	785,27	785,27	785,27	785,27	785,27	785,27	785,27	180 492,61	187 560,04
1002734	WF BERGH	893,61	893,61	893,61	893,61	893,61	893,61	893,61	893,61	893,61	179 494,99	187 537,48
5002357	SF MOHAMED	-	-	-	-	-	964,56	964,56	964,56	961,00	181 301,37	185 156,05
1006426	MM CINDI	1 224,27	1 201,81	1 198,25	1 194,68	1 191,12	1 187,56	1 183,99	1 180,43	1 176,86	172 605,02	183 343,99
1006152	GS NIEUWOUDT	1 375,74	1 499,03	1 494,11	1 489,16	1 484,22	1 479,27	1 474,32	1 469,38	1 464,43	168 725,95	181 955,61
1008027	J NDUMILE	1 370,46	1 345,87	1 341,89	1 337,93	1 333,98	1 330,04	1 326,09	1 322,14	1 318,18	169 419,43	181 446,01
1006736	HO KGADIETE	1 328,95	1 304,35	1 300,37	1 296,42	1 292,46	1 288,53	1 284,57	1 280,62	1 276,67	168 551,19	180 204,13
1007434	SE MOTSHABI	1 261,34	1 236,98	1 233,14	1 229,25	1 225,35	1 221,46	1 217,57	1 213,67	1 209,78	169 128,48	180 177,02
1008306	MM MOEKETSI	1 410,81	1 386,44	1 382,61	1 378,71	1 374,82	1 370,93	1 367,04	1 363,14	1 359,23	167 241,54	179 635,27
1200239	CG MOHETA	-	-	-	-	-	-	-	-	-	179 251,44	179 251,44
5002467	TM TSHESEBE	-	-	-	-	2 123,21	2 074,37	4 647,38	3 125,98	7 626,75	158 846,34	178 444,03
1003689	J KUBOEKAE	1 592,34	1 566,16	1 561,67	1 557,05	1 573,76	1 552,75	1 552,90	1 548,44	1 543,96	164 219,93	178 268,96
1007443	MIKANENG	1 334,59	1 307,52	1 303,09	1 298,70	1 294,31	1 289,93	1 285,53	1 281,14	1 276,75	166 090,82	177 762,38
1006443	MG NNELANG	1 405,52	1 381,16	1 377,32	1 373,44	1 369,53	1 365,64	1 361,75	1 357,85	1 353,96	165 261,55	177 607,72
1008972	MM BOPAPIE	1 295,12	1 270,75	1 266,90	1 263,01	1 259,11	1 255,23	1 251,33	1 247,44	1 243,54	164 704,03	176 056,46
1007751	ME MOSIENYANE	1 391,11	1 366,74	1 362,91	1 359,01	1 355,12	1 351,23	1 347,34	1 343,44	1 339,54	162 009,49	174 225,93
1007462	PE WOLF	1 282,25	1 256,08	1 251,86	1 247,62	1 243,40	1 239,18	1 234,95	1 230,73	1 226,50	162 730,51	173 943,08
1003334	TB BODIGELO	2 015,54	2 333,13	3 342,71	2 105,04	1 793,50	1 772,16	1 679,17	1 669,49	2 035,66	155 038,92	173 785,32
1009094	GR OLIPHANT	1 259,17	1 234,81	1 230,97	1 227,08	1 223,18	1 219,28	1 215,39	1 211,49	1 207,60	161 967,78	172 996,75

6.3 Top 100 Organs of the State

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1014691	NATIONAL GOVERNMENT OF RSA	90 544,71	87 204,21	86 608,70	86 013,20	85 417,69	84 822,19	84 226,68	83 631,18	83 035,67	3 113 058,66	3 884 562,89
1014741	LAERSKOOLO HARTSVALLEI	23 139,20	22 285,52	22 133,33	21 981,15	21 828,97	21 676,78	21 524,60	21 372,41	21 220,23	795 559,46	992 721,65
1012475	DEPARTMENT OF EDUCATION	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	1 664,35	278 499,59	293 478,74
1006861	PUBLIC WORK ROADS	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	1 505,02	230 202,51	243 747,69
1000041	PRIVATE HOSPITAAL - WARRENTON TRUST	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	1 264,81	229 117,42	240 500,71
1012112	NATIONAL GOVERNMENT OF RSA	4 681,65	4 513,90	4 483,57	4 453,28	4 422,99	4 392,70	4 362,41	4 332,12	4 301,83	188 811,23	228 755,68
1004764	NATIONAL GOVERNMENT OF RSA	44 994,85	42 520,37	42 079,29	41 638,18	41 516,67	11 435,84	-	-	-	-	224 185,20
1004763	WARRENTONVALE COMBINED SCHOOL	14 703,12	16 179,40	14 136,92	13 136,81	12 681,62	11 953,45	18 083,82	11 962,21	13 739,15	41 146,04	167 722,54
1006529	TLHATLOGANG PRIM SCHOOL/	4 972,22	4 762,31	4 729,03	4 695,75	4 662,48	4 629,19	4 665,89	4 832,61	4 799,33	122 459,54	165 408,35
1000839	HOERSKOOLO	8 114,03	7 685,88	7 623,84	7 561,79	7 499,75	7 437,71	7 375,67	7 313,63	7 251,60	71 673,79	139 537,69
1008271	ROLIHLAHLA PRIMARY SCHOOL	4 138,31	3 964,29	3 936,70	3 943,33	3 915,75	3 888,16	3 860,58	3 832,99	3 805,39	100 825,96	136 111,46
1006107	WARRENTON HOSPITAAL	51 887,40	41 178,11	5 437,56	-	-	-	-	-	-	-	98 503,07
1012418	SJIBBOLET TRUST	1 631,34	1 576,43	1 566,52	1 556,60	1 546,69	1 536,78	1 526,86	1 516,95	1 507,04	76 931,68	90 896,89
1012801	PUBLIC WORKS	1 208,42	1 156,76	1 150,84	1 144,90	1 138,98	1 133,06	1 127,12	1 121,20	1 115,27	72 554,05	82 850,60
1006532	DEPT VAN ONDERWYS	510,39	510,39	510,39	510,39	510,39	510,39	510,39	510,39	510,39	78 071,33	82 664,84
1000841	PROVINCIAL GOVERNMENT OF THE NC	28 564,19	26 985,87	24 158,92	-	-	-	-	-	-	-	79 708,98
1012802	DEPT WELSYN	22 980,23	28 216,81	13 919,74	-	-	-	-	-	-	-	65 116,78
1012301	DEPARTMENT OF LAND AFFAIRS	1 085,05	1 048,44	1 041,83	1 035,22	1 028,61	1 022,00	1 015,39	1 008,79	1 002,18	52 542,68	61 830,19
1011962	DEPARTMENT OF LAND AFFAIRS	1 075,67	1 039,06	1 032,45	1 025,84	1 019,23	1 012,63	1 006,02	999,41	992,80	50 271,50	59 474,61
1011959	DEPARTMENT OF LAND AFFAIRS	701,02	678,14	674,01	669,88	665,75	661,62	657,49	653,36	649,23	36 552,90	42 563,40
1012215	ANMAR TRUST	687,82	663,38	659,01	654,60	650,20	645,79	641,39	636,98	632,57	28 731,15	34 602,89
1012270	JH NELSON	770,71	741,68	736,49	731,26	726,03	720,80	715,56	710,33	705,10	25 662,26	32 220,22
1012145	REPUBLIEK VAN SUID-AFRIKA	148,07	148,07	148,07	148,07	148,07	148,07	148,07	148,07	148,07	26 438,61	27 771,24
1000840	HOERSKOOLO SPORTVELDE	1 268,99	1 086,13	1 152,20	1 123,22	1 128,18	1 129,81	1 093,67	1 102,44	988,71	15 931,21	26 004,56
1000835	LAERSKOOLO WARRENTON	11 707,86	11 431,89	-	-	-	-	-	-	-	-	23 139,75
1000836	PROVINCIAL GOVERNMENT OF THE NC	16 478,65	-	-	-	-	-	-	-	-	-	16 478,65
1003999	PROVINCIAL GOVERNMENT OF THE NC	609,84	582,66	577,77	572,92	568,06	563,21	558,36	553,51	548,65	11 104,74	16 239,72
1003408	NATIONAL GOVERNMENT OF RSA	1 245,28	1 187,88	1 183,95	1 173,17	1 168,29	1 164,09	1 159,47	1 154,78	1 143,99	4 970,91	15 551,81
1003412	NATIONAL GOVERNMENT OF RSA	1 409,92	1 342,61	1 338,64	1 325,66	1 320,64	1 316,25	1 311,80	1 307,35	-	-	9 780,36
1012251	REPUBLIEK VAN SUID-AFRIKA	57,17	57,17	57,17	57,17	57,17	57,17	57,17	57,17	57,17	8 968,50	9 483,03
1011964	DEPARTMENT OF LAND AFFAIRS	160,44	155,08	154,14	153,17	152,21	151,25	150,28	149,32	148,36	7 928,77	9 303,02
1004790	NATIONAL GOVERNMENT OF RSA	388,90	370,28	367,03	363,73	360,42	357,11	353,80	350,49	347,18	3 958,10	7 217,04
1000842	PROVINCIAL GOVERNMENT OF THE NC	6 328,95	-	-	-	-	-	-	-	-	-	6 328,95
1006325	DIE STREEKVERTEENWOORDIGE	-	-	-	-	-	-	-	-	-	5 837,58	5 837,58
1001642	NATIONAL GOVERNMENT OF RSA	1 604,81	1 329,66	1 203,60	1 497,82	62,22	-	-	-	-	-	5 698,11
1006860	MOGOMOTSI SEK SCHOOL	4 809,13	-	-	-	-	-	-	-	-	-	4 809,13
1006531	WARRENTON PUBLIEKE SKOOL	4 027,13	-	-	-	-	-	-	-	-	-	4 027,13
1000520	DEPT GESONDHEID (IKHUTSENG KLINIEK)	2 930,46	-	-	-	-	-	-	-	-	-	2 930,46
1006530	PUBLIC WORK ROADS	4,57	4,57	4,57	4,57	4,57	4,57	4,57	4,57	4,57	1 891,39	1 932,52
1001849	PROVINCIAL GOVERNMENT OF THE NC	46,04	44,05	43,70	43,35	43,00	42,64	42,29	41,94	41,59	1 427,46	1 816,06
1012355	REPUBLIEK VAN SUID-AFRIKA	5,68	5,68	5,68	5,68	5,68	5,68	5,68	5,68	5,68	896,21	947,33
1012113	NATIONAL GOVERNMENT OF RSA	3,01	3,02	3,00	3,00	3,00	2,99	2,99	2,99	2,99	490,35	517,34
1009342	DEPT GESONDHEID PHOLONG KLINIEK	404,72	0,01	-	-	-	-	-	-	-	-	404,73
1012332	REPUBLIEK VAN SUID-AFRIKA	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,95	0,95	155,66	164,21

ACCOUNT NO	NAME	CURR BAL	30DAYS BAL	60DAYS BAL	90 DAYS BAL	120 DAYS BAL	150 DAYS BAL	180 DAYS BAL	210 DAYS BAL	240 DAYS BAL	270 DAYS PLUS-BAL	CONSOLIDATED BALANCE
1012364	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	92,79	96,93
1012365	REPUBLIEK VAN SUID-AFRIKA	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	0,46	92,79	96,93
5002090	WARRENTON HOSPITAAL	-	-	-	-	-	-	-	-	-	-	-
1002006	STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	2,06
1003427	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	10,41
1012121	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	14,75
1001848	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	298,97
1003428	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	332,73
1012159	LAERSKOOL HARTSVALLEI	-	-	-	-	-	-	-	-	-	-	481,77
1015124	STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	959,07
1001720	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	1 499,15
1015125	STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	1 506,89
1012156	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	2 023,94
1015122	DIE STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	2 068,26
1002005	STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	4 349,96
1002455	STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	4 464,97
1015123	STREEKSVERTEENWOORDIGER	-	-	-	-	-	-	-	-	-	-	5 612,74
1002004	NATIONAL GOVERNMENT OF RSA	-	-	-	-	-	-	-	-	-	-	5 876,03
1001677	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	5 997,66
1000838	BUSLOOTS & SNOEPKAMERS	-	-	-	-	-	-	-	-	-	-	12 484,13
1012417	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	26 915,89
1012351	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	40 727,45
1012356	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	60 347,91
1015121	PUBLIC WORKS	-	-	-	-	-	-	-	-	-	-	71 390,42
1012340	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	94 207,95
1012341	REPUBLIEK VAN SUID-AFRIKA	-	-	-	-	-	-	-	-	-	-	116 393,91
1012374	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	173 457,07
1012375	PROVINCIAL GOVERNMENT OF THE NC	-	-	-	-	-	-	-	-	-	-	243 552,80

7.Creditors' Analysis

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

NC093 Magareng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2024/25								Total	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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	4 954	6 014	6 189	7 284	7 365	42 377	40 646	-	114 829	
Bulk Water	0200	1 602	2 582	2 241	2 191	2 068	12 406	14 231	92 398	129 719	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	600	-	-	-	-	-	-	-	600	
Pensions / Retirement deductions	0500	845	793	-	-	-	-	-	-	1 638	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	354	1 884	1 013	1 233	1 361	3 154	3 524	12 523	
Auditor General	0800	197	137	67	3	261	317	41	323	1 346	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	8 198	9 879	10 381	10 491	10 929	56 461	58 072	96 244	260 655	-

As at 31st July 2024, creditors ageing analysis had a balance of R260.7 million. This includes Eskom, VaalHarts water, Auditors General and others. This ageing balance might be understated as some of the creditor's invoices were not all captured on the financial system. One of the major impacts for a huge balance is non-payment of creditors as a result of cash constraints.

Top 10 Creditors

CREDITORS	BALANCE
VAALHARTS WATE	-R 129 718 518,79
BULK ELECTRICITY	-R 114 829 253,76
BUSINESS CONNEX	-R 3 325 577,02
DWAFF	-R 3 257 781,71
COMPENSATION C	-R 1 659 067,31
SMEC	-R 1 644 927,39
PENSION FUND	-R 1 638 260,93
AUDITOR GENERAL	-R 1 346 213,50
DIRECT PRECISION	-R 879 907,44
SALGA	-R 628 519,60
TOTAL	-R 258 928 027,45

8. Investment portfolio analysis

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

NC093 Magareng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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									-	-	-	-	-

Supporting Table SC5 displays the council's investments portfolio and it is only updated quarterly

9. Allocation and grant receipts and expenditure

NC093 Magareng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		59 445	69 243	69 243	27 084	27 084	5 770	21 314	369,4%	69 243
Equitable Share		58 050	65 001	65 001	27 084	27 084	5 417	21 667	400,0%	65 001
Expanded Public Works Programme Integrated Grant		665	1 242	1 242	-	-	104	(104)	-100,0%	1 242
Local Government Financial Management Grant		730	3 000	3 000	-	-	250	(250)	-100,0%	3 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		2 772	2 500	2 500	-	-	208	(208)	-100,0%	2 500
FBDM(Operational)		2 772	2 500	2 500	-	-	208	(208)	-100,0%	2 500
Other grant providers:		574	1 199	1 199	-	-	100	(100)	-100,0%	1 199
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		574	-	-	-	-	-	-	-	-
Northern Cape Arts and Cultural		-	1 199	1 199	-	-	100	(100)	-100,0%	1 199
Post Retirement Benefit		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	62 791	72 942	72 942	27 084	27 084	6 079	21 006	345,6%	72 942
Capital Transfers and Grants										
National Government:		9 141	42 258	42 258	15 000	15 000	3 522	11 479	326,0%	42 258
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 000	22 258	22 258	5 000	5 000	1 855	3 145	169,6%	22 258
Regional Bulk Infrastructure Grant		1 562	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		2 580	20 000	20 000	10 000	10 000	1 667	8 333	500,0%	20 000
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	9 141	42 258	42 258	15 000	15 000	3 522	11 479	326,0%	42 258
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	71 932	115 200	115 200	42 084	42 084	9 600	32 484	338,4%	115 200

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

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

Description	Budget Year 2024/25					
	DORA Allocation	Funds Received to date	Spents to date	Spent to date Vat Inc & Rentations	Unspent Balance Vat Inc	% Spent to date
Grants and Subsidies						
Operational						
Equitable Share	65 001 000,00	27 084 000,00	27 084 000,00	27 084 000,00	37 917 000,00	42%
Expanded Public Works Programme Integrated Grant	1 242 000,00	-	98 210,00	98 210,00	1 143 790,00	8%
Local Government Financial Management Grant	3 000 000,00	-	578 229,40	578 229,40	2 421 770,60	19%
<i>FBDM (Operational)</i>	2 500 000,00	-	-	-	2 500 000,00	0%
<i>Northern Cape Arts and Cultural</i>	1 199 000,00	-	91 424,43	91 424,43	1 107 575,57	8%
Sub-Total	72 942 000,00	27 084 000,00	27 851 863,83	27 851 863,83	45 090 136,17	38%
Capital						
Municipal Infrastructure Grant	22 258 000,00	5 000 000,00	2 073 952,27	2 474 010,69	19 783 989,31	11%
Water Services Infrastructure Grant	20 000 000,00	10 000 000,00	5 672 627,14	7 127 156,58	12 872 843,42	36%
Sub-Total	42 258 000,00	15 000 000,00	7 746 579,41	9 601 167,27	32 656 832,73	23%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	115 200 000,00	42 084 000,00	35 598 443,24	37 453 031,10	77 746 968,90	33%

It can then be noted that a total of R42.1 million was received to date for both operational and capital grants, from the total R37.5 million (VAT Inc) is committed or spent to date which translates into 33% spent on grants and subsidies on both Conditional and Unconditional Grants.

The following conditional grants managed to spend above 8% as at the end of July:

- I. Expanded Public Works programme.
- II. Library
- III. Local Government Financial Management Grant
- IV. Water Services Infrastructure Grant,
- V. Municipal Infrastructure Grant

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

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

10. Councillor and board member allowances and employee benefits

NC093 Magareng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 689	3 843	3 843	291	291	320	(30)	-9%	3 843
Pension and UIF Contributions		401	555	555	35	35	46	(11)	-23%	555
Medical Aid Contributions		83	128	128	6	6	11	(5)	-45%	128
Motor Vehicle Allowance		585	551	551	46	46	46	(0)	-1%	
Cellphone Allowance		499	509	509	39	39	42	(4)	-8%	509
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	551
Sub Total - Councillors		5 257	5 587	5 587	416	416	466	(49)	-11%	5 587
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality										
Basic Salaries and Wages		1 274	2 956	2 956	125	125	246	(121)	-49%	2 956
Pension and UIF Contributions		119	333	333	11	11	28	(17)	-61%	333
Medical Aid Contributions		50	126	126	4	4	10	(6)	-59%	126
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		55	245	245	-	-	20	(20)	-100%	245
Motor Vehicle Allowance		13	1 590	1 590	-	-	132	(132)	-100%	1 590
Cellphone Allowance		-	27	27	-	-	2	(2)	-100%	27
Housing Allowances		-	164	164	-	-	14	(14)	-100%	164
Other benefits and allowances		0	1	1	0	0	0	(0)	-76%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	195	195	-	-	16	(16)	-100%	195
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		1 511	5 635	5 635	140	140	470	(329)	-70%	5 635
% increase	4		272,8%	272,8%						272,8%
Other Municipal Staff										
Basic Salaries and Wages		30 862	35 480	35 480	2 466	2 466	2 957	(491)	-17%	35 480
Pension and UIF Contributions		5 555	6 787	6 787	445	445	566	(121)	-21%	6 787
Medical Aid Contributions		1 854	2 627	2 627	165	165	219	(54)	-25%	2 627
Overtime		609	321	321	62	62	27	35	132%	321
Performance Bonus		2 786	2 846	2 846	8	8	237	(229)	-97%	2 846
Motor Vehicle Allowance		25	56	56	-	-	5	(5)	-100%	56
Cellphone Allowance		44	109	109	11	11	9	1	16%	109
Housing Allowances		45	83	83	4	4	7	(3)	-38%	83
Other benefits and allowances		334	208	208	24	24	17	7	38%	208
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		91	100	100	6	6	8	(2)	-28%	100
In kind benefits		-	100	100	-	-	8	(8)	-100%	100
Sub Total - Other Municipal Staff		42 204	48 716	48 716	3 189	3 189	4 060	(871)	-21%	48 716
% increase	4		15,4%	15,4%						15,4%
Total Parent Municipality		48 972	59 939	59 939	3 746	3 746	4 995	(1 249)	-25%	59 939
TOTAL SALARY, ALLOWANCES & BENEFITS		48 972	59 939	59 939	3 746	3 746	4 995	(1 249)	-25%	59 939
% increase	4		22,4%	22,4%						22,4%
TOTAL MANAGERS AND STAFF		43 715	54 352	54 352	3 330	3 330	4 529	(1 200)	-26%	54 352

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

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

- I. Salaries and wages
- II. Contribution for pension and medical aid
- III. Travel, motor car, accommodation, subsistence and other allowances.

- IV. Housing benefits
- V. Overtime
- VI. any other benefit or allowance related to staff.

For the period under review the municipality has incurred an expenditure amounting to R3.7 million from a total original budget of R59.9 million. The expenditure seems to be slightly within the budget projection, the actual year to date amounts to R 3.7 million which is 25% below the projected budget for this current month when compared to our year-to-date budget which amounts to R 4.9 million.

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

11. Material Variances to the Service Delivery and Budget Implementation

NC093 Magareng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousands	1																
Cash Receipts By Source																	
Property rates		451	645	645	645	645	645	645	645	645	645	645	840	7 742	9 801	9 206	
Service charges - Electricity revenue		1 332	823	823	823	823	823	823	823	823	823	823	314	9 878	10 332	10 808	
Service charges - Water revenue		158	162	162	162	162	162	162	162	162	162	162	166	1 942	2 031	2 124	
Service charges - Waste Water Management		49	502	502	502	502	502	502	502	502	502	502	955	6 022	6 299	6 589	
Service charges - Waste Mangement		98	311	311	311	311	311	311	311	311	311	311	524	3 734	4 244	4 440	
Rental of facilities and equipment		0	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		27 084	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	6 079	(14 927)	72 942	71 504	71 453	
Other revenue		653	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	19 912	39 170	238 939	421 373	470 367	
Cash Receipts by Source		29 824	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	28 433	27 042	341 199	524 586	574 986	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15 000	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	(7 957)	42 258	23 628	34 238	
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		1	0	0	0	0	0	0	0	0	0	0	(0)	5	6	6	
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		44 825	31 955	31 955	31 955	31 955	31 955	31 955	31 955	31 955	31 955	31 955	19 085	383 462	548 219	609 230	
Cash Payments by Type																	
Employee related costs		3 330	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	4 529	5 729	54 352	56 209	58 765	
Remuneration of councillors		416	466	466	466	466	466	466	466	466	466	466	515	5 587	5 844	6 113	
Interest		-	157	157	157	157	157	157	157	157	157	157	315	1 887	1 980	2 077	
Bulk purchases - Electricity		-	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	4 167	25 000	26 150	27 353	
Acquisitions - water & other inventory		772	283	283	283	283	283	283	283	283	283	283	(205)	3 400	3 602	3 814	
Contracted services		614	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(2 876)	(6 365)	(34 508)	(15 540)	(25 796)	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		850	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 157	12 044	12 083	12 636	
Cash Payments by Type		5 981	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 312	67 762	90 329	84 962	
Other Cash Flows/Payments by Type																	
Capital assets		7 747	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	3 522	(704)	42 258	23 628	34 238	
Repayment of borrowing		-	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(53)	(319)	(334)	(349)	
Other Cash Flows/Payments		-	108	108	108	108	108	108	108	108	108	108	216	1 294	1 354	1 416	
Total Cash Payments by Type		13 728	9 250	9 250	9 250	9 250	9 250	9 250	9 250	9 250	9 250	9 250	4 771	110 995	114 977	120 267	
NET INCREASE/(DECREASE) IN CASH HELD		31 098	22 706	22 706	22 706	22 706	22 706	22 706	22 706	22 706	22 706	22 706	14 314	272 467	433 242	488 964	
Cash/cash equivalents at the monthly/year beginning:		1 387	32 485	55 190	77 896	100 601	123 307	146 013	168 718	191 424	214 130	236 835	259 541	1 387	273 854	707 097	
Cash/cash equivalents at the monthly/year end:		32 485	55 190	77 896	100 601	123 307	146 013	168 718	191 424	214 130	236 835	259 541	273 854	273 854	707 097	1 196 061	

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 R44.8 million and cash payment for the month amounts to R 13.7 million and this resulted in net increase in cash held amounting to R 31.1 million. With cash and cash equivalent of R1,4 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting of R32.5 million. This is a supporting table for table C7 –Cash flow Statement

12. Capital programme performance.

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

The actual spent on new assets is R 5.7 million of the budgeted R 20 million.

NC093 Magareng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		15 851	20 000	20 000	5 673	5 673	1 667	(4 006)	-240,4%	20 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		15 851	20 000	20 000	5 673	5 673	1 667	(4 006)	-240,4%	20 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		15 851	20 000	20 000	5 673	5 673	1 667	(4 006)	-240,4%	20 000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	15 851	20 000	20 000	5 673	5 673	1 667	(4 006)	-240,4%	20 000

NC093 Magareng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01

Description	Ref	Budget Year 2024/25								
		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		34 150	22 258	22 258	2 074	2 074	1 855	(219)	-11,8%	22 253
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		34 150	22 258	22 258	2 074	2 074	1 855	(219)	-11,8%	22 253
<i>Dams and Weirs</i>										
<i>Boreholes</i>		16 012	-	-	-	-	-	-		
<i>Reservoirs</i>										
<i>Pump Stations</i>										
<i>Water Treatment Works</i>										
<i>Bulk Mains</i>		18 138	22 258	22 258	2 074	2 074	1 855	(219)	-11,8%	22 253
<i>Distribution</i>										
<i>Distribution Points</i>										
<i>PRV Stations</i>										
<i>Capital Spares</i>		-	-	-	-	-	-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-		
<i>Pump Station</i>										
<i>Reticulation</i>										
<i>Waste Water Treatment Works</i>										
<i>Outfall Sewers</i>										
<i>Toilet Facilities</i>										
<i>Capital Spares</i>										
Solid Waste Infrastructure		-	-	-	-	-	-	-		
<i>Landfill Sites</i>										
<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>										
Total Capital Expenditure on upgrading of existing	1	34 150	22 258	22 258	2 074	2 074	1 855	(219)	-11,8%	22 253

13. Conclusion

The municipality's MFMA S71 statement content -

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

The mitigating factors:

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

The risks associated:

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

14. Annexure A: C-schedules

Please note that C Schedules have been attached.

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

15.1 MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure A2 - Monthly			
National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
Municipality Self-Assessment			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period	Jul'24		
National Financial Year	2024/25		
Demarcation Code of Municipality being assessed	NC093		
District	Frances Baard		
Demarcation Description	Magareng		
I, Tumelo Thage , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:			
Municipal Debt Relief Conditions (Monthly reporting)			
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):			
6.12.1	- 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	The municipality did not make any payment to bulk water current account for the month of July 2024.
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/ ?	No	The municipality did not make any payment to bulk water current account for the month of July 2024.
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	The municipality did not make any payment to bulk water current account for the month of July 2024.
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	The municipality did not make any payment to Eskom bulk current account for the month of July 2024.
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/ ?	No	The municipality did not make any payment to Eskom bulk current account for the month of July 2024.
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)	2024/25 Adopted MTREF	
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - https://mfma.treasury.gov.za/cuabfma/9/pages/funding.asp ?	No	The municipal MTREF is unfunded and it is aligned to the National Treasury Budget funding guidelines.
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	
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 made adequate provision for debt impairment as per the Annual Financial Statements for 2022/23.
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 registers, the Provincial Treasury must respond to this item as "No".</i>	Yes	The municipality made adequate provision for debt impairment as per the Annual Financial Statements for 2022/23.
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes	The adopted funding plan is loaded on GoMuni.
6.4.2	- 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.		
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>	Yes	The municipality FRP incorporate the budget funding plan but the municipality does not submit the FRP to National / Provincial Treasury on a Monthly.
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes	
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No	There are still separate accounts for Owners and Tenants, where tenants are billed for services and the owner billed for property rates.
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No	Water meters can not be restricted or interrupted due as we do not have restriction devices for water meters. Also have a number of straight connections and faulty meters.
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	No	Indigents not restricted.

Notes/Comments

	6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTRF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	No	The municipality received 3% for July 2024. It must be noted that there was a billing error for electricity. Municipal Streetlight account incorrectly billed, was corrected in the new month.
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following : * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;		
20	6.7.2.1		Yes	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	No	
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?	No	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	
	6.8	Municipality's Completeness of the revenue base –		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	Still have misalignments which we are investigating to correct.
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes	Have engaged BCX on zero rated and municipal properties billing not pulling through on billing reports.
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ?	Select	
	6.9	Monitor and report on implementation –		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typo error and must refer to 6.9.1</i>	Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No	
		<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>		
	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		

6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	No	
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://gouploadportal.treasury.gov.za/ ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate</i>	Yes	
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
4.11	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	
4.12	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?	No	The municipality does not have sub-accounts for our services collection and to EO to earmarked to provide free basic services.
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No	
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA</i>	Yes	
6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	

PT: HOD/ NT / MM Name:

Tumelo Thage

Signature of HOD/ NT/ MM:

15 August 2024

Date:

** 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 Gomuni must not include comments column - comments need to be incorporated into the related PT report

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

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



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

Province		
#NAME?		
Code	District	de Descript
NC093	#NAME?	#NAME?

Monthly Performance Report																																														
Municipal Details			Part A						Part B				Part C		Part D				Part E					Part F				Month applicab ia																		
			Eskom And Bulk water current account						Compliance with a funded MTREF				FRP/BFP & Tariff Assessment		Electricity and water as collection tools				Quarterly collection of property rates and services charges					Maximization of Revenue Base					Oversight				Compliance Status													
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score		
1.July	#NAME?	NC093	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes	Yes	No	No	No	No	Yes	No	Yes	Yes	Yes	No	No	No	No	Yes	Yes	No	No	Yes	No	Yes	46%	Non Compliance	Yes	
2.August	#NAME?	NC093															Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	No	No	Yes	Yes	N/A	Yes	Yes	Yes	No	N/A	No	Yes	Yes	Yes	No	No	No	No	41%	Non Compliance	Yes	
3.Septembe	#NAME?	NC093	Yes	Yes	No	No	Yes	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	N/A	Yes	No	No	No	Yes	Yes	N/A	Yes	Yes	Yes	No	N/A	N/A	Yes	Yes	Yes	Yes	No	No	No	No	51%	Non Compliance	Yes
4.October	#NAME?	NC093	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	N/A	N/A	Yes	No	No	No	Yes	Yes	N/A	Yes	Yes	Yes	No	N/A	N/A	No	Yes	Yes	Yes	No	No	No	No	59%	Non Compliance	Yes
5.November	#NAME?	NC093	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	No	N/A	N/A	No	No	No	Yes	Yes	N/A	Yes	Yes	Yes	No	N/A	No	Yes	Yes	Yes	No	No	No	No	46%	Non Compliance	Yes	
6.December	#NAME?	NC093	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	Yes	Yes	Yes	N/A	No	Yes	Yes	Yes	Yes	No	No	Yes	No	56%	Non Compliance	Yes	
7.January	#NAME?	NC093	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	No	Yes	Yes	No	N/A	No	Yes	Yes	Yes	Yes	No	Yes	No	44%	Non Compliance	Yes	
8.February	#NAME?	NC093	No	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	No	Yes	Yes	Yes	No	No	No	No	N/A	Yes	Yes	Yes	No	N/A	No	Yes	Yes	Yes	Yes	No	No	Yes	49%	Non Compliance	Yes	
9.March	#NAME?	NC093	No	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	Yes	Yes	N/A	Yes	Yes	No	N/A	No	Yes	Yes	Yes	Yes	No	No	Yes	49%	Non Compliance	Yes		
10.April	#NAME?	NC093	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	N/A	Yes	Yes	No	No	No	Yes	Yes	N/A	Yes	Yes	No	N/A	No	Yes	Yes	Yes	Yes	No	No	Yes	49%	Non Compliance	Yes		
11.May	#NAME?	NC093															No	No	No	No	N/A	Yes	No	No	No	Yes	No	Yes	N/A														12%	Non Compliance	Yes	
12.June	#NAME?	NC093															No	No	No	No	N/A	Yes	No	No	No	Yes	No	Yes	N/A															10%	Non Compliance	Yes

	Comments/Motivation
HOD Name:	
Signature of HOD:	
Date:	

** Note - if the official is signing on behalf of the Head of the Provincial Treasury (HOD), the written procurator of the HOD must be attached as an Annexure to this Certificate of Compliance.

15.3 The Provincial Treasury Debt Relief Compliance Assessment

The Provincial Treasury debt relief compliance certificate and report issued to the municipality.

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

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

Municipal Debt Relief - Monthly Revenue Collection Reporting (condition 6.7)
Province **Demarcation Code**

Northern Cape **NC093**

Average collection rate (MFMA Circular 124 condition 6.7)
NB - Collection rate principle applied (Cash collection of previous month billing)

Collection Rate Assessment									
		1 July - Reporting for June in July				Summary - Quarter 1			
Total Aggregate Collection		Billing For June	Collection in July	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection
1. Collection for whole demarcation		28 184 225	979 775	27 204 450	3%	#####	979 775	27 204 450	3%
2. Collection excl Eskom supplied areas		-	-	-	#DIV/0!	-	-	-	#DIV/0!
3. Collection: Property Rates		1 075 938	290 690	785 248	27%	1 075 938	290 690	785 248	27%
4. Total average collection: Electricity (Municipal supplied areas)	Summary	23 331 368	453 886	22 877 481	2%	#####	453 886	22 877 481	2%
5. Total average collection: Water		340 332	84 786	255 546	25%	340 332	84 786	255 546	25%
6. Total average collection: Wastewater		729 721	36 378	693 344	5%	729 721	36 378	693 344	5%
7. Total average collection: Refuse		545 610	68 536	477 074	13%	545 610	68 536	477 074	13%
8. Total average collection: Interest		2 161 257	45 499	2 115 758	2%	2 161 257	45 499	2 115 758	2%

Complete This Section					Quarter 1 Performance Per Ward					
		1 July				1 July				
Services	Electricity Supplier	Ward Name & Number	Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection
Property Rates Tax			33 978	270	33 708	1%	33 978	270	33 708	1%
Electricity						0%				0%
Water			41 603	512	41 091	1%	41 603	512	41 091	1%
Refuse			92 982	1 038	91 944	1%	92 982	1 038	91 944	1%
Waste Water			156 925	4 515	152 409	3%	156 925	4 515	152 409	3%
Interest			372 287	395	371 892	0%	372 287	395	371 892	0%
Property Rates Tax			67 875	7 574	60 301	11%	67 875	7 574	60 301	11%
Electricity			88 405	204 643	0	231%	88 405	204 643	(116 238)	231%
Water			48 591	2 355	46 236	5%	48 591	2 355	46 236	5%
Refuse			126 448	4 118	122 331	3%	126 448	4 118	122 331	3%
Waste Water			206 689	4 841	201 849	2%	206 689	4 841	201 849	2%
Interest			535 210	2 645	532 564	0%	535 210	2 645	532 564	0%
Property Rates Tax			24 255	611	-	0%	-	-	-	#DIV/0!
Electricity						0%				0%
Water			19 987	583	19 403	3%	19 987	583	19 403	3%
Refuse			38 020	755	37 265	2%	38 020	755	37 265	2%
Waste Water			60 749	1 057	59 692	2%	60 749	1 057	59 692	2%
Interest			156 388	75	156 313	0%	156 388	75	156 313	0%
Property Rates Tax			156 201	33 282	0	-4%	(454 385)	16 735	(471 120)	-4%
Electricity			(454 385)	16 735			79 901	16 555	63 346	21%
Water			79 901	16 555	63 346	21%	117 653	24 569	93 085	21%
Refuse			117 653	24 569	93 085	21%	163 433	14 713	148 720	9%
Waste Water			163 433	14 713	148 720	9%	337 586	9 128	328 458	3%
Interest			337 586	9 128	328 458	3%	739 905	248 623		
Property Rates Tax			739 905	248 623			23 697 549	232 509	#####	1%
Electricity			23 697 549	232 509	#####	1%	100 067	63 577	36 490	64%
Water			100 067	63 577	36 490	64%	65 087	36 684	28 403	56%
Refuse			65 087	36 684	28 403	56%	16 226	9 514	6 712	59%
Waste Water			16 226	9 514	6 712	59%	368 643	32 944	335 699	9%
Interest			368 643	32 944	335 699	9%	53 723	330	53 393	1%
Property Rates Tax			53 723	330	53 393	1%				#DIV/0!
Electricity						0%	50 183	1 203	48 979	2%
Water			50 183	1 203	48 979	2%	105 420	1 373	104 047	1%
Refuse			105 420	1 373	104 047	1%	125 700	1 737	123 962	1%
Waste Water			125 700	1 737	123 962	1%	386 144	311	385 832	0%
Interest			386 144	311	385 832	0%				

15.5 Monthly –Restriction of Free Basics to Indigent Households



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

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

Ref	Description	AS PFMS				2024/2025 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets																	
<i>Water: (Include All Indigent households also in Eskom supplied areas)</i>																	
1	Indigent HHs with piped water inside dwelling		2 561 249		2 901												
2	Indigent HHs with piped water inside yard (but not in dwelling)																
3	Indigent HHs using public tap (at least min service level)																
4	Indigent HHs with other water supply (at least min service level)																
5	Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total		2 561 249		2 901												
6	Indigent HHs using public tap (< min service level)																
7	Indigent HHs with other water supply (< min service level)																
8	Indigent HHs with No water supply																
9	Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total																
10	Total number of registered indigent households		2 561 249		2 901												
Status of Water meters :																	
11	Number of indigent HHs with prepaid Water																
12	Number of indigent HHs with conventional metered Water																
13	Number of indigent HHs NOT metered currently - Water																
14	Number of indigent HHs with NO Water supply - No metering																
15	Total number of registered indigent households																
Status of unlimited supply of Water :																	
16	Number of indigent HHs with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitre per household per month																
17	Number of indigent HHs NOT metered currently receiving unlimited supply - Water																
18	Total number of registered indigent households receiving unlimited supply - Water																
19	Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HHs billed for consumption above the 6 kilolitres																
Energy: (Include All Indigent households also in Eskom supplied areas)																	
20	Indigent HHs with Electricity (at least min service level)		4 220 003														
21	Indigent HHs with Electricity - prepaid (min service level)																
22	Total no. of Indigent HHs receiving Minimum Service Level and Above sub-total		4 220 003														
23	Indigent HHs with Electricity (< min service level)																
24	Indigent HHs with Electricity - prepaid (< min service level)																
25	Indigent HHs with other energy sources																
26	Total no. of Indigent HHs receiving - Below Minimum Service Level sub-total																
27	Total number of registered indigent households		4 220 003														
Status of Electricity meters :																	
28	Number of indigent HHs with prepaid Electricity																
29	Number of indigent HHs with conventional metered Electricity																
30	Number of indigent HHs NOT metered currently - Electricity																
31	Number of indigent HHs with other energy sources - No metering																
32	Total number of registered indigent households																
Status of unlimited supply of Electricity :																	
33	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 month																
34	Number of indigent HHs NOT metered currently receiving unlimited supply - Electricity																
35	Total number of registered indigent households receiving unlimited supply - Electricity																
36	Use the same number as registered indigent households receiving unlimited supply - Electricity - State the Number of HHs billed for consumption above the 50 kwh																
Indigent Household																	
37	Number of ALL Households receiving Free Basic Service (including registered)																
38	Water (6 kilolitre per household per month)																
39	Electricity/other energy (50kwh per household per month)																
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																	
40	Water (6 kilolitre per household per month)		2 561 249		2 901												
41	Electricity/other energy (50kwh per household per month)		4 220 003														
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
42	Water (6 kilolitre per household per month)																
43	Electricity/other energy (50kwh per household per month)																
44	Total cost of FBS Water and Electricity provided to ALL Households		6 781 252		2 901												
Highest level of free service provided per household (ALL Households)																	
45	Property rates (R value threshold)																
46	Water (kilolitre per household per month)		2 561 249		2 901												
47	Sanitation (kilolitre per household per month)																
48	Sanitation (Rand per household per month)		3 393 599		3 394												
49	Electricity (kwh per household per month)		4 220 003														
50	Refuse (average litres per week)		2 036 162		2 828												
Revenue cost of subsidised services provided for ALL Households (R'000)																	
Residential Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)																	
51	PSI Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)															
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA)																	
52	Water (in excess of 6 kilolitres per indigent household per month)	15	2 561 249		2 901												
53	Sanitation (in excess of free sanitation service to indigent households)	16	3 393 599		3 394												
54	Electricity/other energy (in excess of 50 kwh per indigent household per month)	17	4 220 003														
55	Refuse (in excess of one removal a week for indigent households)	18	2 036 162		2 828												
56	Municipal Housing - rental rebates	19															
57	Housing - top structure subsidies	20															
58	Other	21															
59	Total revenue cost of subsidised services provided		12 211 913		9 122												

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

Property Rates Reconciliation						
Province	NC					
District	Frances Baard District					
Type	LM					
Municipal Name	Magareng					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	6522	6523	-1	534 179 500.00	5 19 952 500.00	14 227 000.00
Industrial	15	15	0	2 096 000.00	2 096 000.00	-
Business and Commercial	124	103	21	110 616 000.00	54 145 010.00	56 470 990.00
Agricultural	452	467	-15	991031000.00	975 643 000.00	15 388 000.00
Mining	0	0	0	-	-	-
State Owned for Public Purpose	13	13	0	103 870 000.00	103 870 000.00	-
PSI	78	74	4	20 719 000.00	20 027 000.00	692 000.00
PBO	25	25	0	49 530 000.00	49 530 000.00	-
Multi Use	3	3	0	530 000.00	530 000.00	-
Vacant	0	0	0	-	-	-
POW	0	0	0	-	-	-
Municipal	301	301	0	107 795 400.00	108 121 400.00	326 000.00
Other	5	0	5	23 620 000.00	-	23 620 000.00
	<u>7538</u>	<u>7524</u>	<u>14</u>	<u>1943 986 900.00</u>	<u>1833 914 910.00</u>	<u>110 071 990.00</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	486 142	473 566	12 576	1 458 426.52	1 420 698.96	37 727.56
Industrial	4 564	4 564	0	13 692.12	13 692.21	0.09
Business and Commercial	240 866	117 667	123 200	722 599.02	353 000.43	369 598.59
Agricultural	269 230	307 836	38 606	807 690.27	923 506.83	115 816.57
Mining	-	-	-	-	-	-
State Owned for Public Purpose	226 177	226 177	0	678 530.78	678 530.79	0.02
PSI	3 940	3 808	132	11 820.19	11 425.41	394.78
PBO	13 456	-	13 456	40 366.95	-	40 366.95
Multi Use	-	528	528	-	1 583.55	1 583.55
Vacant	-	-	-	-	-	-
POW	-	-	-	-	-	-
Municipal	-	648	648	-	1 942.68	1 942.68
Other	-	-	-	-	-	-
Total	<u>R1244 375.28</u>	<u>R1 134 793.62</u>	<u>R109 581.66</u>	<u>3 733 125.84</u>	<u>3 404 380.86</u>	<u>328 744.98</u>

Prepared By	K Mordise	Date	15-Aug-24
	Contact Details gololo.mordise@gmail.com		
Signature			
Reviewed By		Date	
	Contact Details		
Signature			

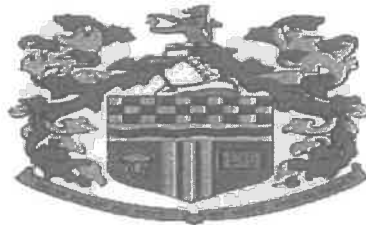
16. MFMA Circular 124 – Condition 6.3 (Maintaining the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)

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

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

17. Municipal Manager's Quality Certification

Quality Certificate



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

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

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



Mr. T Thage
Acting Municipal Manager

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 July 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.