



treasury

Department of
Treasury
FREE STATE PROVINCE

**STATUS OF MUNICIPAL FINANCES
FIRST QUARTER
1 JULY 2024 – 30 SEPTEMBER 2024**



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1. EXECUTIVE SUMMARY

This report covers the performance against the 2024/25 adopted budgets for the Free State Municipalities for the municipal period ending on 30 September 2024 and includes spending against conditional grant allocations for the same period.

The report was prepared through utilising the datasets from the Municipal Standard Chart of Accounts (*mSCOA*) data strings. The *mSCOA* Regulations were promulgated on 22 April 2014 and prescribes the uniform recording and classification of municipal budget and financial information at a transaction level. All municipalities and municipal entities had to comply with the Regulations by 1 July 2017. The *mSCOA* Regulations require that municipalities upload their budget and financial information in a data string format to the Local Government portal across the six *mSCOA* regulated segments.

Additionally, this report is part of the *In-year Management, Monitoring and Reporting System for Local Government (IYM)*, which enables provincial and national government to exercise oversight over municipalities and identify possible problems in implementing municipal budgets and conditional grants.

The credibility of the information contained in the *mSCOA* data strings is still a concern, however, there are notable improvements as *mSCOA* continues to mature owing to the recent reforms. The core of the problem on the data is:

- The incorrect use of the *mSCOA* and municipal accounting practices by municipalities;
- Many municipalities are not budgeting, transacting and reporting directly in or from their core financial systems. Instead, they prepare their budgets and reports on excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data lead to unauthorised, irregular, fruitful and wasteful (UIFW) expenditure and fraud and corruption as the controls that are built into the core financial systems are not triggered and transactions go through that should not;
- Municipalities are not locking their adopted budgets or their financial systems at month-end to ensure prudent financial management. The Local Government Portal is locked 10 days after the end of each month. No late submissions are accepted; and
- Some municipalities are not consistently submitting all the required monthly data strings and make submissions with errors but not correcting them.

The reporting facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for councils, provincial legislatures and officials to monitor and improve municipal performance.

The improvement of the credibility of the data strings is therefore a priority for National and provincial treasuries were continued technical support is provided to all municipalities.

2. KEY OBSERVATIONS IN THE REPORT

The report is discussed under the following headings:

Operational Revenue and Expenditure

- 2.1 Municipalities in the Free State Province have spent an amount of R6.102 billion or 23.1 per cent of the adopted expenditure budget of R26.399 billion for the 2024/25 financial year (unaudited). In respect of revenue, the total generated revenue (billed) amounts to R7.261 billion or 26.4 per cent against the adopted budget of R27.514 billion. R3.899 billion (54 per cent) is generated from exchange revenue (i.e service charges, interest, rental of facilities, etc.); whilst 46 per cent (R3.340 billion) was generated from non-exchange revenue (i.e., property taxes, fines and transfers & subsidies). *The revenue generated refers to the **ability** of the municipality to raise (generate) revenue and does not take the actual collection into consideration.*
- 2.2 The bulk of the total operating expenditure (30 per cent) employee related costs, followed by bulk purchases – electricity at 26 per cent.
- 2.3 Municipalities budgeted for employee related cost expenditure (including salaries and wages & council remuneration) at R8.245 billion, which constitutes 31.2 per cent of their total operational expenditure budget of R26.399 billion. As at 30 September 2024 spending on employee related cost and council remuneration amounted to R1.917 billion or 23.2 per cent against the budget for employee related cost and council remuneration of R8.245 billion.
- 2.4 The municipal staff related expenditure accounts for 97.7 per cent of the total employee related costs. Furthermore, 59 per cent (R1.078 billion) of the total employee related cost expenditure relates to *basic salaries and wages*, whilst *pension contributions* amounted to 10 percent (R184.8 million) to the total expenditure. *Overtime* contributed 8 per cent (R147.7 million) to the total expenditure, whilst expenditure on *acting and post related allowances* contributed R32.6 million (2%) to the total expenditure.
- 2.5 When billed revenue is measured against the adopted budgets, the performance across two core services, namely waste water management and waste management reflect surpluses for the quarter; whilst energy sources and water management services reflected a deficit (shortfall). Operating deficits on the trading services is an indication that the tariffs might not be cost reflective, and it impacts negatively on the financial sustainability of municipality. *Importantly the surpluses / deficits do not take into account the actual collection rate.*
- Billed energy sources revenue totaled R2.021 billion against expenditure of R2.031 billion (deficit of R9.7 million);
 - Billed water revenue totaled R1.312 billion against expenditure of R1.376 billion (deficit of R63.9 million);
 - Billed waste water management revenue totaled R522 million against expenditure of R303.8 million (surplus of R218.2 million); and
 - Billed waste management revenue totaled R437.3 million against expenditure R299.5 million (surplus of R137.8 million).

Capital Expenditure

2.6 The capital expenditure for the first quarter in the 2024/25 financial year amounted to R359 million or 10.9 per cent against a total budget of R3.289 billion, which is a significant under spending for the quarter under review. The poor performance regarding the spending on infrastructure remains a concern.

Municipal Debtors

2.7 As at 30 September 2024 the aggregate municipal consumer debts amounted to R38.047 billion (*compared to R37.910 billion reported in the fourth quarter of the 2023/24 financial year*). Organs of state accounts for 8.7 per cent or R3.438 billion (*R3.284 billion reported in the fourth quarter of 2023/24*) of the total outstanding debtors. The largest component of this debt relates to Households and represents 74.6 per cent or R28.389 billion (*R28.775 billion in the fourth quarter of 2023/24*).

2.8 It needs to be acknowledged that the whole outstanding debt amount of R38.047 billion is not realistically collectable, as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries. R34.058 billion (89.5 per cent) of the total debt is outstanding for a period over 90 days.

2.9 If consumer's debts are limited to below 90 days, then the actual realistically collectable amount is estimated at R3.989 billion. This should however not be interpreted that by implication it is suggested that the balance must be written-off by municipalities. Relevant debt write-off policies must be followed, and all efforts taken to ensure debt is not collectable, before it can be written off.

2.10 Ten municipalities recorded debt exceeding one billion rand and makes out 89.6 per cent of the total debt, the five municipalities with the highest outstanding debtors are:

Mangaung	-	R11.097 billion
Matjhabeng	-	R 8.122 billion
Metsimaholo	-	R 3.559 billion
Maluti a Phofung	-	R 2.734 billion
Dihlabeng	-	R 1.752 billion

Municipal Creditors

2.11 Municipalities owed their creditors R32.181 billion as at 30 September 2024 (*R29.803 billion reported at the end of June 2024*), the majority of which relates to bulk services debt (R28.795 billion). Free State Municipalities are experiencing cash flow challenges and therefore the payment plans with Eskom and Water Boards are not adhered to.

2.12 It is also concerning that Accounting Officers often default on the payment of PAYE and pension / retirement contributions. This leads to litigation against the municipalities. Kopanong and Mafube owes the highest over 30 days.

- 2.12 The year-on-year increase in outstanding creditors is an indication that municipalities are experiencing liquidity and cash flow challenges which is a direct result of their inability to collect revenue on services rendered.

Conditional Grants

- 2.13 In terms of the Division of Revenue Amendment Act a total of R2.810 billion was allocated to the Free State municipalities in terms of direct transfers (infrastructure, capacity and other grants).
- 2.14 The total conditional grant expenditure as at 30 September 2024, reported by Municipalities amounts to R236.5 million or 8.4 per cent against the total allocation.

Capacity Building and Other Conditional Grants Expenditure as at 30 September 2024

- 2.15 The highest performing conditional grant under this category is the Expanded Public Works Programme Grant at R4.350 million (13.0 %) followed by Energy Efficiency & Demand Management Grant at R0.697 million (3.1%).

Infrastructure Conditional Grants Expenditure as at 30 September 2024

- 2.16 Direct conditional grants allocated for Infrastructure amounts to R2.685 billion in the 2024/25 financial year. This amount excludes the indirect or in-kind allocations to transferring officers executing specific projects on behalf of municipalities in the municipal area.
- 2.17 From the R2.685 billion allocated, a total of R230.5 million or 8.6 per cent was reported spent by the municipalities.

Eskom Debt Relief Programme

- 2.18 Ten delegated municipalities and one non-delegated municipality (Mangaung Metro) were accepted to the Eskom Debt Relief Programme and should comply to the conditions as set out in MFMA Circular no. 124.
- 2.19 Provincial Treasury monitors the adherence by the delegated municipalities (10 municipalities) to these conditions which include the following:
- Maintaining the Eskom current account
 - Adoption of a funded MTREF budget
 - Implementation of cost reflective tariffs
 - Using of electricity / water services as collection tools (disconnection of services)
 - Completeness of the revenue base (valuation roll reconciliations)
 - Monitoring and reporting on compliance to Council
- 2.20 The table on the next page, shows a summary of compliance in the Free State Province to the conditions. Improvement in the compliance was noted by six municipalities (Masilonyana, Matjhabeng, Nala, Dihlabeng, Phumelela and Ngwathe).

Masilonyana improved slightly from the previous month, the overall compliance score remains below 50 per cent.

Municipalities	Debt Relief Compliance Score						
	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sept 2024
FS181 Masilonyana	27%	17%	34%	27%	32%	39%	41%
FS183 Tswelopele	41%	27%	49%	51%	41%	68%	56%
FS184 Matjhabeng	78%	46%	59%	68%	63%	66%	68%
FS185 Nala	20%	27%	41%	41%	49%	54%	68%
FS192 Dihlabeng	34%	39%	71%	71%	76%	76%	78%
FS193 Nketoana	34%	37%	61%	68%	71%	76%	68%
FS194 Maluti a Phofung	56%	46%	71%	63%	68%	68%	66%
FS195 Phumelela	41%	44%	51%	56%	63%	71%	73%
FS 201 Mqothaka	39%	32%	61%	46%	49%	61%	61%
FS203 Ngwathe	34%	29%	59%	44%	49%	61%	67%

Source: Provincial Treasury, 2024

Red - Decrease from previous month

Green - Improvement from previous month

- 2.21 Furthermore, three municipalities (Tswelopele, Maluti a Phofung and Nketoana) regressed in the overall compliance score due to the non-submission of the quarterly valuation roll reconciliation including the plan to address the identified variances.

Municipality	Reason for regression
Tswelopele	Non-submission of the quarterly valuation roll reconciliation including the plan to address the identified variances.
Maluti a Phofung	Non-submission of the monthly report in the recommended format covering collection rate per service per ward.
Nketoana	Non-submission of the quarterly valuation roll reconciliation including the plan to address the identified variances.

- 2.22 Despite notable efforts and improvements in the level of compliance, Provincial Treasury is still concerned of the following:

- Persistent non-payment of bulk electricity accounts;
- Collection rate below 85 per cent;
- Failure to report revenue collection per ward and per services;
- Unrealistic budget funding plans;
- No alignment between general valuation rolls and municipal systems whilst municipalities have not developed a credible plan to address identified misalignment;
- For the period of assessment municipalities failed to provide evidence in the form of disconnection lists in areas where the municipality supply electricity and a restriction list in areas where Eskom is the main supplier of electricity; and
- Non-reporting to governance structures for oversight to ensure that corrective actions are taken to improve compliance to legislative requirements.

- 2.23 Maintaining the monthly Eskom bulk current account remain a challenge for all the municipalities participating in the programme. Defaulting municipalities may be removed from the debt relief programme by National Treasury and will be liable for the full amount due including the accumulated debt prior 1 April 2023 and Eskom will implement full credit control including legal actions against those municipalities to recover outstanding debt.

2.24 The table below reflects the total outstanding debt by municipalities taking part in the Eskom debt relief programme as well as new arrear debt accumulated from 1 April 2023 to 30 September 2024.

Municipality	Eskom debt as at 31 March 2023 MFMA s.41 report	Eskom debt as at 30 September 2024 MFMA s.41 report	Increase / (Decrease) In debt (new arrear debt)	% of new municipal arrears to the debt as at 31 March 2023
FS183 Tswelopele	90 660 796.00	157 373 623.74	66 712 827.74	74%
FS181 Maslonyana	148 844 341.00	226 806 869.02	77 962 528.02	52%
FS195 Pumelela	172 728 440.00	212 557 580.81	39 829 140.81	23%
FS193 Nketoana	620 011 420.00	817 245 269.93	197 233 849.93	32%
FS185 Nala	653 553 960.00	910 679 497.72	257 125 537.72	39%
FS192 Dihlabeng	843 710 217.00	1 167 057 700.95	323 347 483.95	38%
FS201 Moqhaka	843 592 628.00	1 454 215 932.72	610 623 306.72	72%
FS203 Ngwathe	1 712 631 136.00	2 277 064 798.94	564 433 662.94	33%
FS184 Matjhabeng LM	5 250 171 833.00	6 296 400 254.44	1 046 228 421.44	20%
FS194 Maluti-a-Phofung	7 239 483 764.00	8 540 810 321.49	1 301 326 557.49	18%
Total debt for Eskom Relief	17 575 388 533.00	22 060 211 849.76	4 484 823 316.76	26%

2.25 The following support is provided to municipalities participating in the debt relief programme:

- National Treasury has appointed technical advisors through the Municipal Finance Improve Programme (MFIP) that provides assistance to the municipalities.
- Training is provided to municipalities on the Valuation Roll Reconciliation and Cost Reflective Tariff settings.
- Guidance is provided to municipalities on the preparation of reports to oversight structures within the municipalities.
- Compliance to the debt relief programme conditions are also emphasised during the Audit Action Plan meetings with municipalities.
- Municipal visits were conducted to engage municipalities on debt relief compliance.

3. MUNICIPALITIES MEETING CRITERIA FOR DETERMINING SERIOUS FINANCIAL PROBLEMS IN TERMS OF SECTION 138 & 140 OF THE MFMA

3.1 In terms of section 138 of the MFMA, the following factors may indicate a serious financial problem:

- The municipality has failed to make payments as and when due;
- The municipality has defaulted on financial obligations for financial reasons;
- The actual current expenditure of the municipality has exceeded the sum of its actual current revenue plus available surpluses for at least two consecutive financial years (cash flow position);
- The municipality had an operating deficit in excess of five per cent of revenue in the most recent financial year for which financial information is available;
- The municipality is more than 60 days late in submitting its annual financial statements to the Auditor-General in accordance with section 126;
- The Auditor-General has withheld an opinion or issued a disclaimer due to inadequacies in the financial statements or records of the municipality, or has issued an opinion which identifies a serious financial problem in the municipality;
- Any of the above conditions exists in a municipal entity under the municipality's sole control;

- Any other material condition exists which indicates that the municipality, or a municipal entity under the municipality's sole control, is likely to be unable for financial reasons to meet its obligations.

3.2 In addition to the above section 140 of the MFMA indicates factors with may indicate that a municipality is in serious material breach of its obligations to meet its financial commitments, including the municipality has failed to make any other payment as and when due, which individually or in the aggregate is more than the amount as may be prescribed or, if not is prescribed, more than two per cent of the municipality's budgeted operating expenditure.

3.3 The table below indicate the criteria identified per municipality which may indicate financial distress. (Table 12: Municipalities meeting criteria for determining serious financial problems in terms of section 138 & 140 of the MFMA provide more detail).

3.4 18 Municipalities in the FS have three or more triggers (criteria), indicating these municipalities are in distress and need urgent intervention to improve the financial position and sustainability going forward.

Municipalities	Nr of Triggers Identified	S138 Triggers	S140 Triggers (Creditors >2% of Opex Budget)	S140 Triggers - Severe (Creditors >40% of Opex Budget)	State of LG Finance & Fin Management Report 2022 (Financial Distress)
Mangaung	3	✓	✓		✓
Letsemeng	4	✓	✓	✓	✓
Kopanong	4	✓	✓	✓	✓
Mohokare	4	✓	✓	✓	✓
Xhariep	2	✓			✓
Masilonyana	4	✓	✓	✓	✓
Tokologo	4	✓	✓	✓	✓
Tswelopele	4	✓	✓	✓	✓
Matjhabeng	4	✓	✓	✓	✓
Nala	4	✓	✓	✓	✓
Lejweleputswa	0				
Setsoo	1		✓		
Dihlabeng	4	✓	✓	✓	✓
Nketoana	4	✓	✓	✓	✓
Maluti-a-Phofung	4	✓	✓	✓	✓
Phumelela	4	✓	✓	✓	✓
Mantsopa	4	✓	✓	✓	✓
Thabo Mofutsanyana	2	✓			✓
Moghaka	4	✓	✓	✓	✓
Ngwathe	4	✓	✓	✓	✓
Metsimaholo	3	✓	✓		✓
Mafube	4	✓	✓	✓	✓
Fezile Dabi	1	✓			

Notes:
S138 Triggers = Failure to make payments as & when due (s138(e)) (90 days > R1m) / Operating Deficit > 5% of total direct revenue (s138(d)) / Negative or Outstanding Audit Opinions
S140 Triggers = Eskom / Water Boards or Total Creditors >2% of Opex Budget
S140 Triggers (Severe) = Eskom / Water Boards or Total Creditors >40% of Opex Budget

4. LIST OF SUMMARY TABLES ATTACHED

The following summary tables are attached to this report:

- 1. Consolidated statement of financial performance
- 2. Consolidated statement of financial position
- 3. Operating revenue & expenditure per function – Energy Sources
- 4. Operating revenue & expenditure per function – Water Management
- 5. Operating revenue & expenditure per function – Waste Water Management
- 6. Operating revenue & expenditure per function – Waste Management
- 7. Aggregated municipal debtors age analysis
- 8. Aggregated municipal debtors age analysis – per municipality
- 9. Aggregated municipal creditors age analysis
- 10. Aggregated municipal creditors age analysis – per municipality
- 11. Conditional grants
- 12. Municipalities meeting criteria for determining serious financial problems in terms of section 138 & 140 of the MFMA

5. RECOMMENDATIONS

It is recommended that the MEC for Finance, Tourism and Economic Development table this report in the FS Legislature as required by Section 71(7) of the MFMA, 2003 within 45 days after the end of each quarter. This report must also be served at the Provincial Public Accounts Committee (PROPAC) to enable municipalities to account for management of public finances that impact on sustaining basic service delivery.

Submitted by:



Mr. PE Lebone
Acting CHIEF DIRECTOR: MUNICIPAL FINANCE MANAGEMENT

Date: 07.11.2024

Supported by:



Ms MA Sesing
HEAD: FREE STATE PROVINCIAL TREASURY

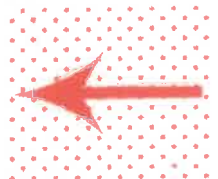
Date: 13-11-2024

Approved / Not approved:



Mr. MK Makume
MEC FOR FINANCE, TOURISM AND ECONOMIC DEVELOPMENT

Date: 14/11/2024



SUMMARY TABLES

Table 1: Consolidated statement of financial performance

R thousands	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue											
Exchange Revenue											
Service charges - Electricity	7 960 166	7 960 166	1 935 554	-	-	-	1 935 554	1 990 405	(54 850)	(2.76)	7 960 166
Service charges - Water	3 648 781	3 648 781	818 376	-	-	-	818 376	918 233	(99 856)	(10.87)	3 648 781
Service charges - Waste Water Management	1 484 344	1 484 344	315 917	-	-	-	315 917	371 086	(55 169)	(14.87)	1 484 344
Service charges - Waste Management	908 241	908 241	211 324	-	-	-	211 324	227 060	(15 736)	(6.93)	908 241
Sale of Goods and Rendering of Services	167 740	167 740	22 434	-	-	-	22 434	41 289	(18 855)	(45.67)	167 740
Agency services	5	5	0	-	-	-	0	1	(1)	(75.85)	5
Interest	-	-	57	-	-	-	57	-	-	-	-
Interest earned from Receivables	1 788 421	1 788 421	526 918	-	-	-	526 918	446 608	80 309	17.98	1 788 421
Interest earned from Current and Non Current Assets	148 101	148 101	50 644	-	-	-	50 644	37 039	13 604	36.73	148 101
Dividends	6 696	6 696	462	-	-	-	462	1 733	(1 271)	(73.35)	6 696
Rent on Land	11 979	11 979	901	-	-	-	901	2 995	(2 094)	(69.93)	11 979
Rental from Fixed Assets	114 014	114 014	25 012	-	-	-	25 012	28 500	(3 482)	(12.25)	114 014
Licence and permits	662	662	161	-	-	-	161	166	(5)	(2.76)	662
Operational Revenue	665 997	665 997	13 741	-	-	-	13 741	166 211	(152 470)	(91.73)	665 997
Non-Exchange Revenue											
Property rates	3 400 336	3 400 336	691 551	-	-	-	691 551	850 084	(158 533)	(18.65)	3 400 336
Surcharges and Taxes	7 142	7 142	1 086	-	-	-	1 086	1 786	(699)	(39.16)	7 142
Fines, penalties and forfeits	89 754	89 754	4 549	-	-	-	4 549	22 424	(17 875)	(79.71)	89 754
Licences or permits	4 165	4 165	448	-	-	-	448	1 041	(693)	(56.96)	4 165
Transfer and subsidies - Operational	6 227 216	6 227 216	2 372 289	-	-	-	2 372 289	1 712 562	659 706	38.52	6 227 216
Interest	298 090	298 090	120 110	-	-	-	120 110	74 522	45 587	61.17	298 090
Fuel Levy	443 643	443 643	147 881	-	-	-	147 881	110 911	36 970	33.33	443 643
Operational Revenue	30 123	30 123	1 619	-	-	-	1 619	7 531	(5 912)	(78.51)	30 123
Gains on disposal of Assets	74 956	74 956	69	-	-	-	69	18 739	(18 670)	(99.63)	74 956
Other Gains	33 392	33 392	86	-	-	-	86	8 348	(8 262)	(98.97)	33 392
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	27 513 963	27 513 963	7 261 168	-	-	-	7 261 168	7 039 277	221 890	3.15	27 513 963
Expenditure											
Employee related costs	7 855 351	7 855 351	1 840 280	-	-	-	1 840 280	1 965 248	(124 968)	(6.36)	7 855 351
Remuneration of councillors	389 340	389 340	76 510	-	-	-	76 510	97 415	(20 905)	(21.46)	389 340
Bulk purchases - electricity	6 284 660	6 284 660	1 574 671	-	-	-	1 574 671	1 672 791	1 879	0.12	6 284 660
Inventory consumed	1 595 481	1 595 481	489 679	-	-	-	489 679	397 758	91 921	23.11	1 595 481
Debt impairment	3 672 773	3 672 773	673 176	-	-	-	673 176	918 193	(245 017)	(26.68)	3 672 773
Depreciation and amortisation	1 519 333	1 519 333	243 861	-	-	-	243 861	370 501	(126 640)	(34.18)	1 519 333
Interest	570 003	570 003	87 310	-	-	-	87 310	142 501	(55 191)	(38.73)	570 003
Contracted services	1 723 113	1 723 113	249 260	-	-	-	249 260	428 228	(178 968)	(41.79)	1 723 113
Transfers and subsidies	247 376	247 376	49 701	-	-	-	49 701	61 844	(12 144)	(19.64)	247 376
Irrecoverable debts written off	298 042	298 042	530 719	-	-	-	530 719	74 510	456 209	612.27	298 042
Operational costs	1 805 348	1 805 348	286 342	-	-	-	286 342	453 122	(166 780)	(36.81)	1 805 348
Losses on disposal of Assets	60	60	-	-	-	-	-	15	(15)	(100.00)	60
Other Losses	438 358	438 358	6	-	-	-	6	109 590	(109 583)	(99.99)	438 358
Total Expenditure	26 399 237	26 399 237	6 101 516	-	-	-	6 101 516	6 581 717	(480 201)	(7.44)	26 399 237
Surplus/(Deficit)	1 114 726	1 114 726	1 159 652	-	-	-	1 159 652	447 560	712 092	159.11	1 114 726

Source: National Treasury Local Government database

Table 2: Consolidated statement of financial position

Description	Budget year 2024/25										
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands											
ASSETS											
Current assets											
Cash and cash equivalents	10 635 615	10 635 515	1 805 396	-	-	-	1 805 396	3 597 988	(1 792 622)	(49.82)	10 635 515
Trade and other receivables from exchange transactions	10 781 825	10 781 825	5 838 943	-	-	-	5 838 943	2 903 158	2 933 784	101.05	10 781 825
Receivables from non-exchange transactions	2 008 266	2 008 266	931 062	-	-	-	931 062	572 773	358 279	62.55	2 008 266
Current portion of non-current receivables	1 653	1 553	832 785	-	-	-	832 785	635	632 250	155 561.84	1 553
Inventory	1 179 736	1 179 736	840 433	-	-	-	840 433	547 574	292 859	53.48	1 179 736
VAT	4 970 598	4 970 598	9 223 378	-	-	-	9 223 378	1 648 105	7 677 273	498.56	4 970 598
Other current assets	73 859	73 859	451 292	-	-	-	451 292	29 492	421 799	1 430.20	73 859
Total current assets	29 651 372	29 651 372	19 921 248				19 921 248	9 197 627	10 723 622	116.59	29 651 372
Non current assets											
Investments	9 295	9 295	10 958	-	-	-	10 958	8 648	2 310	26.71	9 295
Investment property	7 301 276	7 301 276	4 674 749	-	-	-	4 674 749	1 993 888	2 680 781	134.44	7 301 276
Property, plant and equipment	46 738 183	46 738 183	34 219 484	-	-	-	34 219 484	15 414 034	18 805 450	122.00	46 738 183
Biological assets	4 982	4 982	989	-	-	-	989	1 992	(1 003)	(50.36)	4 982
Living and non-living resources	3 234	3 234	-	-	-	-	-	809	(809)	(100.00)	3 234
Intangible assets	283 955	283 955	148 990	-	-	-	148 990	71 181	75 809	106.50	283 955
Trade and other receivables from exchange transactions	224 485	224 485	224 053	-	-	-	224 053	224 181	(108)	(0.05)	224 485
Non-current receivables from non-exchange transactions	275 833	275 833	9 499	-	-	-	9 499	69 249	(59 750)	(88.28)	275 833
Other non-current assets	58 627	58 627	2 285 048	-	-	-	2 285 048	15 828	2 269 218	14 337.11	58 627
Total non current assets	55 239 628	55 239 628	41 928 359				41 928 359	17 896 823	24 029 536	134.27	55 239 628
TOTAL ASSETS	84 890 998	84 890 998	61 849 607				61 849 607	27 094 449	34 753 158	128.27	84 890 998
LIABILITIES											
Current liabilities											
Bank overdraft	158 153	166 153	342	-	-	-	342	39 285	(38 953)	(99.13)	158 153
Financial liabilities	123 842	123 842	(270 240)	-	-	-	(270 240)	44 887	(315 137)	(701.81)	123 842
Consumer deposits	915 946	915 946	720 521	-	-	-	720 521	87 027	633 495	727.93	915 946
Trade and other payables from exchange transactions	28 131 841	28 131 841	27 339 752	-	-	-	27 339 752	8 118 718	19 221 034	238.75	28 131 841
Trade and other payables from non-exchange transactions	639 326	639 326	1 113 854	-	-	-	1 113 854	287 812	625 842	288.94	639 326
Provision	1 209 665	1 209 665	2 442 723	-	-	-	2 442 723	313 389	2 129 335	678.46	1 209 665
VAT	2 712 187	2 712 187	7 498 689	-	-	-	7 498 689	871 778	9 626 811	780.15	2 712 187
Other current liabilities	-	-	803 609	-	-	-	803 609	-	803 609	-	-
Total current liabilities	33 289 001	33 289 001	39 648 950				39 648 950	9 782 916	29 886 038	306.12	33 289 001
Non current liabilities											
Financial liabilities	399 908	399 908	1 148 053	-	-	-	1 148 053	210 221	935 832	445.16	399 908
Provision	1 388 468	1 388 468	672 221	-	-	-	672 221	644 455	227 786	35.34	1 388 468
Long term portion of trade payables	599 456	599 456	-	-	-	-	-	172 364	(172 364)	(100.00)	599 456
Other non-current liabilities	878 328	878 328	1 678 115	-	-	-	1 678 115	318 172	1 391 943	430.76	878 328
Total non current liabilities	3 266 160	3 266 160	3 698 389				3 698 389	1 343 212	2 353 177	175.19	3 266 160
TOTAL LIABILITIES	36 555 161	36 555 161	43 347 339				43 347 339	11 106 127	32 239 213	290.28	36 555 161
NET ASSETS	48 335 837	48 335 837	18 502 268				18 502 268	16 988 323	2 613 945	15.72	48 335 837
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	38 929 238	38 929 238	11 464 883	-	-	-	11 464 883	11 857 044	(392 392)	(0)	38 929 238
Reserve and funds	8 341 209	8 341 209	6 515 581	-	-	-	6 515 581	2 838 312	3 679 249	0	8 341 209
Other	-	-	0	-	-	-	0	-	0	-	-
TOTAL COMMUNITY WEALTH/EQUITY	45 270 447	45 270 447	17 980 243				17 980 243	14 493 356	3 486 887	0	45 270 447

Table 3: Operating revenue and expenditure per function – Energy Sources

Description	Budget year 2024/25										
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity	7 844 428	7 844 428	1 820 689				1 820 689	1 001 471	(31 781)	(1.62)	7 844 428
Service charges - Water											
Service charges - Waste Water Management											
Service charges - Waste Management											
Sale of Goods and Rendering of Services	16 731	16 731	2 121				2 121	4 135	(2 013)	(48.06)	16 731
Agency services											
Interest											
Interest earned from Receivables	185 547	185 547	46 679				46 679	48 387	202	0.03	185 547
Interest earned from Current and Non Current Assets	5 888	5 888	1 185				1 185	1 422	(237)	(16.63)	5 688
Dividends											
Rent on Land											
Rental from Fixed Assets	144	144	34				34	36	(2)	(4.56)	144
Licence and permits											
Operational Revenue	4 609	4 609	(79)				(79)	1 152	(1 231)	(106.88)	4 609
Non-Exchange Revenue											
Property rates											
Surcharges and Taxes	1 545	1 545	11				11	368	(375)	(97.13)	1 545
Fines, penalties and forfeits	7 502	7 502	1 568				1 568	1 876	(307)	(18.39)	7 502
Licences or permits											
Transfer and subsidies - Operational	229 657	229 657	36 045				36 045	86 598	(50 554)	(58.36)	229 657
Interest			3 012				3 012		3 012		
Fuel Levy											
Operational Revenue	20 062	20 062	673				673	5 023	(4 350)	(86.61)	20 062
Gains on disposal of Assets	9 900	9 900						2 475	(2 475)	(100.00)	9 900
Other Gains	1 385	1 385	88				88	346	(261)	(75.27)	1 385
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)	8 327 228	8 327 228	2 021 024	-	-	-	2 021 024	2 111 308	(90 283)	(4.28)	8 327 228
Expenditure											
Employee related costs	747 631	747 631	196 373				196 373	186 908	9 464	5.06	747 631
Remuneration of councillors											
Bulk purchases - electricity	6 284 660	6 284 660	1 574 671				1 574 671	1 572 791	1 879	0.12	6 284 660
Inventory consumed	146 332	146 332	27 563				27 563	36 454	(8 891)	(24.38)	146 332
Debt impairment	770 308	770 308	113 221				113 221	192 577	(78 356)	(41.21)	770 308
Depreciation and amortisation	237 721	237 721	(1 990)				(1 990)	68 880	(60 870)	(103.38)	237 721
Interest	54 457	54 457	29 078				29 078	13 814	15 464	113.59	54 457
Contracted services	299 419	299 419	41 858				41 858	73 095	(31 237)	(42.74)	299 419
Transfers and subsidies											
Irrecoverable debts written off	19 493	19 493	3 925				3 925	4 873	(948)	(19.46)	19 493
Operational costs	335 696	335 696	46 025				46 025	83 924	(37 899)	(45.16)	335 696
Losses on disposal of Assets											
Other Losses			6				6		6		
Total Expenditure	8 885 716	8 885 716	2 030 728	-	-	-	2 030 728	2 223 117	(192 389)	(8.55)	8 885 716
Surplus/(Deficit)	(568 480)	(568 480)	(9 705)	-	-	-	(9 705)	(111 811)	102 106	(91.32)	(568 480)
Transfers and subsidies - capital (monetary allocations)	117 988	117 988	3 640				3 640	29 497	(25 657)	(98.98)	117 988
Transfers and subsidies - capital (in-kind)											
Surplus/(Deficit) after capital transfers and contributions	(450 502)	(450 502)	(5 865)	-	-	-	(5 865)	(82 314)	76 449	(92.88)	(450 502)
Income Tax											
Surplus/(Deficit) after income tax	(450 502)	(450 502)	(5 865)	-	-	-	(5 865)	(82 314)	76 449	(92.88)	(450 502)
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality	(450 502)	(450 502)	(5 865)	-	-	-	(5 865)	(82 314)	76 449	(92.88)	(450 502)
Share of Surplus/Deficit attributable to Associates											
Intercompany/parent/subsidiary transactions											
Surplus/(Deficit) for the year	(450 502)	(450 502)	(5 865)	-	-	-	(5 865)	(82 314)	76 449	(92.88)	(450 502)

Table 4: Operating revenue and expenditure per function – Water Management

Description	Budget year 2024/25											
	R thousands	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue												
Exchange Revenue												
Service charges - Electricity												
Service charges - Water		3 621 711	3 621 711	815 894				815 894	911 468	(95 572)	(10.49)	3 621 711
Service charges - Waste Water Management												
Service charges - Waste Management												
Sale of Goods and Rendering of Services												
Agency services		67	67	5				5	17	(12)	(72.22)	67
Interest												
Interest earned from Receivables												
Interest earned from Current and Non Current Assets		795 982	795 982	251 754				251 754	199 895	52 758	26.51	795 982
Dividends												
Rent on Land												
Rental from Fixed Assets		308	308						77	(77)	(100.00)	308
Licence and permits												
Operational Revenue		64	64	8				8	18	(7)	(46.72)	64
Non-Exchange Revenue												
Property rates												
Surcharges and Taxes		1 527	1 527	481				481	362	79	20.81	1 527
Fines, penalties and forfeits												
Licences or permits												
Transfer and subsidies - Operational		783 782	783 782	240 940				240 940	216 289	25 641	11.91	783 782
Interest												
Fuel Levy					2 040			2 040				
Operational Revenue		7 243	7 243	829				829	1 811	(682)	(54.24)	7 243
Gains on disposal of Assets												
Other Gains		32 000	32 000						8 000	(8 000)	(100.00)	32 000
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		5 242 093	5 242 093	1 311 930				1 311 930	1 336 062	(24 132)	(1.81)	5 242 093
Expenditure												
Employee related costs		502 063	502 063	119 657				119 657	125 533	(5 846)	(4.68)	502 063
Remuneration of councillors												
Bulk purchases - electricity												
Inventory consumed		1 108 299	1 108 299	421 281				421 281	275 908	145 326	52.67	1 108 299
Debt Impairment		1 838 864	1 838 864	392 732				392 732	439 716	(66 984)	(14.57)	1 838 864
Depreciation and amortisation		213 407	213 407	43 842				43 842	52 146	(8 304)	(15.92)	213 407
Interest		1 000	1 000						250	(250)	(100.00)	1 000
Contracted services		147 457	147 457	17 707				17 707	37 966	(20 259)	(53.36)	147 457
Transfers and subsidies		6 971	6 971	3 223				3 223	1 743	1 480	84.93	6 971
Irrecoverable debts written off		149 700	149 700	363 702				363 702	37 425	326 277	871.82	149 700
Operational costs		102 283	102 283	13 796				13 796	25 293	(11 497)	(45.46)	102 283
Losses on disposal of Assets		60	60						15	(15)	(100.00)	60
Other Losses		438 354	438 354						15	(15)	(100.00)	438 354
Total Expenditure		4 508 458	4 508 458	1 376 918				1 376 918	1 125 581	250 337	22.24	4 508 458
Surplus/(Deficit)		736 236	736 236	(63 988)				(63 988)	210 480	(274 469)	(130.40)	736 236
Transfers and subsidies - capital (monetary allocations)		640 711	640 711	148 880				148 880	181 845	(12 965)	(8.02)	640 711
Transfers and subsidies - capital (in-kind)												
Surplus/(Deficit) after capital transfers and contributions		1 376 946	1 376 946	84 871				84 871	372 325	(287 454)	(77.21)	1 376 946
Income Tax												
Surplus/(Deficit) after income tax		1 376 946	1 376 946	84 871				84 871	372 325	(287 454)	(77.21)	1 376 946
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities												
Surplus/(Deficit) attributable to municipality		1 376 946	1 376 946	84 871				84 871	372 325	(287 454)	(77.21)	1 376 946
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions				17				17				
Surplus/(Deficit) for the year		1 376 946	1 376 946	84 888				84 888	372 325	(287 437)	(77.20)	1 376 946

Table 5: Operating revenue and expenditure per function – Waste Water Management

Description	Budget year 2024/25										
	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity			(0)				(0)		(0)		
Service charges - Water			(1)				(1)		(1)		
Service charges - Waste Water Management	1 447 194	1 447 194	310 854				310 854	361 768	(50 844)	(14.05)	1 447 194
Service charges - Waste Management			(609)				(609)		(609)		
Sale of Goods and Rendering of Services	658	658	26				26	165	(139)	(84.14)	658
Agency services											
Interest											
Interest earned from Receivables	258 968	258 968	92 097				92 097	64 742	27 355	42.25	258 968
Interest earned from Current and Non Current Assets											
Dividends											
Rent on Land											
Rental from Fixed Assets			91				91		91		
Licence and permits											
Operational Revenue	44	44	0				0	11	(11)	(66.52)	44
Non-Exchange Revenue											
Property rates	(2 259)	(2 259)	535				535	(665)	1 099	(194.71)	(2 259)
Surcharges and Taxes	579	579	452				452	145	307	212.22	579
Fines, penalties and forfeits											
Licences or permits											
Transfer and subsidies - Operational	360 337	360 937	115 433				115 433	108 028	9 405	8.87	360 337
Interest	8 178	8 178	2 943				2 943	2 045	899	43.95	8 178
Fuel Levy											
Operational Revenue	1 928	1 928	117				117	482	(365)	(75.64)	1 928
Gains on disposal of Assets											
Other Gains											
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)	2 076 627	2 075 627	522 038				522 038	534 650	(12 612)	(2.40)	2 076 627
Expenditure											
Employee related costs	428 645	428 645	108 475				108 475	107 162	(687)	(0.64)	428 645
Remuneration of councillors											
Bulk purchases - electricity											
Inventory consumed	81 212	81 212	6 815				6 815	20 119	(13 304)	(66.13)	81 212
Debt Impairment	347 575	347 575	56 782				56 782	86 894	(30 112)	(34.65)	347 575
Depreciation and amortisation	191 307	191 307	48 100				48 100	48 012	88	0.19	191 307
Interest	23 855	23 855	4 653				4 653	5 964	(1 310)	(21.97)	23 855
Contracted services	159 250	159 250	11 382				11 382	39 813	(28 430)	(71.41)	159 250
Transfers and subsidies											
Irrecoverable debts written off	36 693	36 693	54 575				54 575	9 173	45 402	494.94	36 693
Operational costs	92 505	92 505	17 008				17 008	23 126	(6 120)	(28.48)	92 505
Losses on disposal of Assets											
Other Losses											
Total Expenditure	1 381 043	1 381 043	303 769				303 769	338 262	(34 473)	(10.19)	1 381 043
Surplus/(Deficit)	714 584	714 584	218 269				218 269	196 388	21 881	11.02	714 584
Transfers and subsidies - capital (monetary allocations)	142 925	142 925	34 182				34 182	35 731	(1 549)	(4.34)	142 925
Transfers and subsidies - capital (in-kind)											
Surplus/(Deficit) after capital transfers and contributions	857 509	857 509	252 431				252 431	232 319	20 112	8.88	857 509
Income Tax											
Surplus/(Deficit) after income tax	857 509	857 509	252 431				252 431	232 319	20 112	8.88	857 509
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality	857 509	857 509	252 431				252 431	232 319	20 112	8.88	857 509
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidia transactions											
Surplus/(Deficit) for the year	857 509	857 509	252 431				252 431	232 319	20 112	8.88	857 509

Table 6: Operating revenue and expenditure per function – Waste Management

Description	Budget year 2024/25											
	R thousands	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	Q4 June Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue												
Exchange Revenue												
Service charges - Electricity												
Service charges - Water												
Service charges - Waste Water Management		19 711	19 711	4 657								
Service charges - Waste Management		859 800	859 800	203 109				4 857	4 828	(271)	(5.50)	19 711
Sale of Goods and Rendering of Services		381	381					203 109	214 850	(11 841)	(5.51)	859 800
Agency services									85	(85)	(100.00)	381
Interest												
Interest earned from Receivables		204 014	204 014	59 027								
Interest earned from Current and Non Current Assets								59 027	50 507	8 520	16.87	204 014
Dividends												
Rent on Land												
Rental from Fixed Assets												
Licence and permits												
Operational Revenue		(0)	(0)									
Non-Exchange Revenue												
Property rates									(0)	0	(100.00)	(0)
Surcharges and Taxes												
Fines, penalties and forfeits												
Licences or permits												
Transfer and subsidies - Operational		473 378	473 378	170 479								
Interest								170 479	120 225	41 253	31.92	473 378
Fuel Levy												
Operational Revenue		860	860						215	(215)	(100.00)	860
Gains on disposal of Assets												
Other Gains												
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)	1 558 145	1 558 145	437 271	-	-	-	-	437 271	309 920	37 350	9.34	1 538 145
Expenditure												
Employee related costs		594 968	594 968	164 455								
Remuneration of councillors								164 455	149 204	15 252	10.22	594 968
Bulk purchases - electricity												
Inventory consumed		23 615	23 615	2 396				2 396	5 898	(3 502)	(59.37)	23 615
Debt impairment		306 821	306 821	51 134				51 134	76 456	(25 322)	(33.12)	306 821
Depreciation and amortisation		29 570	29 570	8 658				8 658	6 914	1 743	25.20	29 570
Interest		4 784	4 784						1 191	(1 191)	(100.00)	4 784
Contracted services		51 810	51 810	1 645				4 645	12 840	(8 195)	(63.82)	51 810
Transfers and subsidies				82								
Irrecoverable debts written off		38 058	38 058	56 623				62	62			
Operational costs		105 422	105 422	11 482				56 623	9 015	47 608	528.13	36 058
Losses on disposal of Assets								11 482	26 347	(14 864)	(56.38)	105 422
Other Losses												
Total Expenditure	1 152 027	1 152 027	299 484	-	-	-	-	299 484	287 863	11 601	4.03	1 152 027
Surplus/(Deficit)	406 118	406 118	137 807	-	-	-	-	137 807	112 057	25 760	22.98	406 118
Transfers and subsidies - capital (monetary allocations)		83 777	83 777						20 944	(20 944)	(100.00)	83 777
Transfers and subsidies - capital (in-kind)		1 237	1 237						309	(309)	(100.00)	1 237
Surplus/(Deficit) after capital transfers and contributions	491 132	491 132	137 807	-	-	-	-	137 807	133 310	4 498	3.37	491 132
Income Tax												
Surplus/(Deficit) after Income tax	491 132	491 132	137 807	-	-	-	-	137 807	133 310	4 498	3.37	491 132
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities												
Surplus/(Deficit) attributable to municipality	491 132	491 132	137 807	-	-	-	-	137 807	133 310	4 498	3.37	491 132
Share of Surplus/Deficit attributable to Associate												
Intercompany/parent subsidiary transactions												
Surplus/(Deficit) for the year	491 132	491 132	137 807	-	-	-	-	137 807	133 310	4 498	3.37	491 132

Table 7: Aggregated municipal debtors age analysis

Debtors Age Analysis By Income Source	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Trade and Other Receivables from Exchange Transactions - Water	944 677	5.1%	337 113	2.7%	387 250	3.1%	11 181 035	89.1%	12 550 074	33.0%
Trade and Other Receivables from Exchange Transactions - Electricity	400 999	13.8%	129 573	4.5%	106 749	3.7%	2 282 538	78.0%	2 899 860	7.8%
Receivables from Non-exchange Transactions - Property Rates	319 417	6.5%	141 827	2.9%	143 144	2.9%	4 320 859	87.7%	4 825 248	12.8%
Receivables from Exchange Transactions - Waste Water Management	167 717	3.6%	88 800	1.9%	84 230	1.8%	4 281 506	92.6%	4 602 253	12.1%
Receivables from Exchange Transactions - Waste Management	103 697	3.1%	60 391	1.8%	58 468	1.7%	3 148 941	93.4%	3 369 497	8.9%
Receivables from Exchange Transactions - Property Rental Debtors	1 849	1.1%	1 781	1.0%	1 874	1.1%	188 988	96.8%	172 473	0.5%
Interest on Arrear Debtor Accounts	314 855	3.7%	202 333	2.3%	201 803	2.3%	7 901 143	91.7%	8 620 134	22.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other	13 801	1.5%	65 847	7.3%	10 910	1.2%	817 121	90.0%	907 779	2.4%
Total By Income Source	1 967 112	5.2%	1 027 666	2.7%	994 428	2.6%	34 058 111	89.5%	38 047 317	100.0%

Debtors Age Analysis By Customer Group	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Organs of State	281 392	8.2%	153 802	4.5%	134 840	3.8%	2 868 294	83.4%	3 438 129	9.0%
Commercial	585 517	9.4%	229 498	3.8%	157 893	2.6%	5 063 418	84.2%	6 016 326	15.8%
Households	1 120 444	3.9%	642 130	2.3%	681 317	2.4%	25 935 122	91.4%	28 389 013	74.6%
Other	(240)	-0.1%	2 235	1.1%	10 577	5.2%	181 277	93.8%	203 849	0.5%
Total By Customer Group	1 967 112	5.2%	1 027 666	2.7%	994 428	2.6%	34 058 111	89.5%	38 047 317	100.0%

Table 8: Aggregate Debtors age analysis per municipality

Debtors Age Analysis	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Mangaung Metro	928 496	8.4%	385 687	3.5%	306 956	2.8%	9 476 347	85.4%	10 697 486	29.2%
Letsemeng	20 507	4.1%	(3 313)	-0.7%	7 142	1.4%	480 341	95.2%	504 678	1.3%
Kopanong*	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Mohokare	20 920	3.7%	10 510	1.9%	9 618	1.7%	522 400	92.7%	563 448	1.5%
Xhariep District	70	0.6%	102	0.8%	-	0.0%	12 220	98.6%	12 392	0.0%
DC 16 Total	41 498	3.8%	7 289	0.7%	16 761	1.8%	1 014 961	93.9%	1 080 519	2.8%
Masikonyana	-	0.0%	-	0.0%	-	0.0%	(31)	100.0%	(31)	0.0%
Tokologo	19 606	3.6%	9 684	1.8%	9 662	1.8%	510 792	92.9%	549 744	1.4%
Tswelopele	8 582	4.4%	7 483	3.6%	20 610	10.6%	157 875	81.1%	194 549	0.5%
Mafjhabeng	276 946	3.4%	239 853	3.0%	277 113	3.4%	7 327 596	90.2%	8 121 508	21.3%
Nata	32 100	4.0%	23 365	2.9%	20 983	2.6%	732 302	90.5%	808 751	2.1%
Lejweleputswa District	(0)	0.0%	-	0.0%	-	0.0%	31 031	100.0%	31 031	0.1%
DC 18 Total	337 234	3.5%	280 385	2.9%	328 368	3.4%	8 759 585	90.3%	9 705 552	25.5%
Setsootso	28 952	4.3%	23 706	3.5%	22 565	3.3%	604 554	88.9%	679 776	1.8%
Dihlabeng	105 472	6.0%	44 017	2.5%	27 783	1.6%	1 574 244	89.9%	1 734 516	4.6%
Nkeleana	34 886	2.5%	34 146	2.5%	30 119	2.2%	1 278 616	92.8%	1 377 766	3.6%
Matul a Phofung	38 679	1.4%	44 874	1.6%	40 161	1.5%	2 610 392	95.5%	2 734 106	7.2%
Phumelela*	1 434	0.2%	10 045	1.6%	23 942	3.9%	578 898	94.2%	614 320	1.6%
Mantsopa	22 428	1.9%	20 075	1.7%	18 967	1.6%	1 105 493	94.7%	1 166 964	3.1%
Thabo Mofutsanyana District	-	0.0%	-	0.0%	-	0.0%	12 987	100.0%	12 987	0.0%
DC 19 Total	231 851	2.8%	176 862	2.1%	163 537	2.0%	7 765 184	93.1%	8 337 434	21.9%
Moqhaka	133 556	8.3%	43 432	2.7%	36 851	2.3%	1 388 117	86.7%	1 601 955	4.2%
Ngwathe	58 265	4.1%	39 719	2.8%	41 378	2.9%	1 298 065	90.3%	1 437 428	3.8%
Metsimaholo	204 777	5.8%	74 645	2.1%	83 260	2.3%	3 196 545	89.8%	3 559 227	9.4%
Mafube	31 436	2.6%	19 636	1.6%	17 317	1.4%	1 159 327	94.4%	1 227 716	3.2%
Fezile Dabi	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
DC 20 Total	428 034	5.5%	177 432	2.3%	178 806	2.3%	7 042 054	90.0%	7 826 327	20.6%
Total Debt	1 967 112	5.2%	1 027 666	2.7%	994 428	2.6%	34 058 111	89.5%	38 047 317	100.0%

Source: NT Local Government Database

*Datastring for M03 not submitted

Table 9: Aggregate Creditors age analysis

Creditors by type	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Bulk Electricity	678 328	3.3%	329 044	1.6%	519 377	2.5%	18 851 505	92.5%	20 378 253	63.3%
Bulk Water	164 202	2.0%	125 850	1.5%	87 740	1.0%	8 039 418	95.5%	8 417 210	26.2%
PAYE deductions	75 956	78.4%	6 145	6.3%	4 288	4.4%	10 524	10.9%	96 913	0.3%
VAT (output less input)	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Pensions / Retirement deductions	54 808	18.0%	11 592	3.8%	11 454	3.8%	226 269	74.4%	304 123	0.9%
Loan repayments	998	19.9%	591	11.8%	1 704	34.0%	1 728	34.4%	5 020	0.0%
Trade Creditors	96 065	3.9%	443 779	17.8%	87 053	3.5%	1 868 020	74.9%	2 494 916	7.8%
Auditor General	13 065	22.4%	2 250	3.9%	(609)	-1.0%	43 626	74.8%	58 332	0.2%
Other	8 138	2.0%	(6 962)	-1.7%	11 105	2.7%	399 537	97.0%	411 818	1.3%
Medical Aid Deductions	14 804	100.0%	-	0.0%	-	0.0%	-	0.0%	14 804	0.0%
Total Debt	1 106 362	3.4%	912 290	2.8%	722 112	2.2%	29 440 626	91.5%	32 181 389	100.0%

Table 10: Creditors age analysis per municipality

Creditors Age Analysis	0-30 Days		31-60 Days		61-90 Days		Over 90 Days		Total	
	R'000	%	R'000	%	R'000	%	R'000	%	R'000	%
Mangaung Metro	296 693	46.0%	348 173	54.0%	-	0.0%	-	0.0%	644 866	2.0%
Letsemeng	6 130	2.2%	57	0.0%	(3 084)	-1.1%	271 409	98.9%	274 513	60.0%
Kopanong*	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Mohokare	2 990	1.7%	21 636	12.5%	72	0.0%	147 802	85.7%	172 500	37.7%
Xhaxhe District	543	5.2%	(2)	0.0%	(8)	-0.1%	9 876	94.9%	10 409	2.3%
DC 16 Total	9 663	2.1%	21 692	4.7%	(3 020)	-0.7%	429 088	93.8%	457 422	1.4%
Masibong	(4 510)	-5.2%	(11 429)	-13.3%	(12 654)	-14.7%	114 791	133.2%	86 198	0.6%
Tokologo	9 838	7.3%	1 863	1.4%	10 585	7.9%	111 793	83.4%	134 079	0.9%
Tswelopele	6 839	3.8%	8 157	4.5%	8 445	4.7%	156 662	87.0%	180 103	1.2%
Matjhabeng	403 998	3.0%	128 086	1.0%	263 299	2.0%	12 589 803	94.1%	13 385 185	88.6%
Nala	22 938	1.7%	30 999	2.3%	1 341	0.1%	1 268 732	95.8%	1 324 009	8.6%
Lejweleputswa District	12	100.0%	-	0.0%	-	0.0%	-	0.0%	12	0.0%
DC 18 Total	439 115	2.9%	157 675	1.0%	271 016	1.8%	14 241 781	94.3%	15 109 587	47.0%
Setsotho	4 097	72.7%	905	16.1%	-	0.0%	630	11.2%	5 632	0.1%
Ditlhabeng	51 627	3.9%	1 100	0.1%	42 255	3.2%	1 240 050	92.9%	1 335 032	12.7%
Nketoana	2 780	0.3%	36 306	4.3%	4 530	0.5%	799 869	94.8%	843 484	8.0%
Maluti a Phofung	95 591	1.3%	185 520	2.5%	186 976	2.5%	6 962 732	93.7%	7 435 819	70.5%
Phumelaia*	3 855	0.9%	10 839	2.4%	8 652	1.9%	423 518	94.8%	446 864	4.2%
Mantsopa	19 187	4.0%	15 378	3.2%	14 690	3.1%	425 952	89.6%	475 206	4.5%
Thabo Mofutsanyana District	-	0.0%	-	0.0%	-	0.0%	3 079	100.0%	3 079	0.0%
DC 19 Total	177 136	1.7%	250 048	2.4%	257 102	2.4%	9 855 830	93.5%	10 540 116	32.8%
Moghaka	52 352	3.4%	74 926	4.9%	90 438	5.9%	1 318 857	85.8%	1 536 573	4.8%
Ngwathe	103 616	4.1%	22 102	0.9%	72 918	2.9%	2 351 209	92.2%	2 549 845	7.9%
Metsimaholo	15 470	13.9%	8 111	7.3%	5 939	5.3%	82 003	73.5%	111 524	0.3%
Mafube	12 318	1.0%	29 562	2.4%	27 719	2.3%	1 161 859	94.3%	1 231 457	3.8%
Fezile Dabi	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
DC 20 Total	183 756	3.4%	134 701	2.5%	197 014	3.6%	4 913 928	90.5%	5 429 399	16.9%
Total Debt	1 106 362	3.4%	912 290	2.8%	722 112	2.2%	29 440 626	91.5%	32 181 389	100.0%

Source: NT Local Government Database

* Information for M03 not submitted

Table 11: Conditional grants status as at 30 June 2024
1st Quarter Ended 30 September 2024
CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS
Summary

	Division of revenue Act No. 5 of 2023	Adjustment (Mld year)	Other Adjustments	Total Available 2024/25	Approved payment schedule	Year to date Transferred to municipalities for direct grants	Actual expenditure Department 30 September 2024	Actual expenditure by municipalities by 30 September 2024	Actual expenditure by National Department	Actual expenditure by municipalities	YTD Expenditure National Department	YTD Expenditure municipalities	Actual expenditure by National Department	Actual expenditure by municipalities	% Changes from 1st to 3rd Q	% Changes for the 1st Q
Rthousands																
Direct Transfers	2 270 021	-	-	2 270 021	185 141	91 813	181 762	181 762	17 656	181 762	17 656	181 762	17 656	181 762	-	6.8%
Infrastructure	2 154 417	-	-	2 154 417	184 521	24 293	185 732	185 732	7 250	185 732	7 250	185 732	7 250	185 732	-	6.3%
	877 966	-	-	877 966	-	-	78 897	78 897	-	-	-	78 897	-	-	-	8.0%
Municipal Infrastructure Grant																
Public Transport Network Grant																
Integrated National Electrification Programme (Municipal) Grant	295 686	-	-	295 686	-	-	15 001	15 001	-	-	-	15 001	-	-	-	5.6%
Neighbourhood Development Partnership Grant (Capital Grant)	104 621	-	-	104 621	104 521	24 293	7 250	6 660	7 250	6 660	7 250	6 660	7 250	-	6.3%	
2016 FIFA World Cup Stadiums Development Grant	42 042	-	-	42 042	-	-	1 754	1 754	-	-	-	1 754	-	-	-	4.2%
Rural Road Assets Management Systems Grant																
Municipal Drought Relief Grant	10 126	-	-	10 126	-	-	1 120	1 120	-	-	-	1 120	-	-	-	11.1%
Municipal Water Infrastructure Grant																
Rural Household Infrastructure Grant																
Municipal Disaster Recovery Grant																
Integrated City Development Grant																
Regional Bulk Infrastructure Grant (Schedule 5B)	220 112	-	-	220 112	-	-	31 901	31 901	-	-	-	31 901	-	-	-	14.5%
Water Services Infrastructure Grant (Schedule 5B)	330 859	-	-	330 859	-	-	32 114	32 114	-	-	-	32 114	-	-	-	9.7%
Municipal Emergency Housing Grant																
Integrated Urban Development Grant																
Metro Informal Settlements Partnership Grant	302 002	-	-	302 002	81 620	67 930	16 385	16 385	-	-	-	16 385	-	-	-	6.1%
Capacity and Others	125 204	-	-	125 204	-	-	6 030	6 030	-	-	-	6 030	-	-	-	4.8%
2010 FIFA World Cup Host City Operating Grant																
Programme and Project Preparation Support Grant	10 000	-	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	59 120	-	-	59 120	59 120	59 120	10 389	963	10 389	963	10 389	963	10 389	-	17.6%	
Municipal Systems Improvement Grant																
Expanded Public Works Programme's Integrated Grant (Municipality)	33 584	-	-	33 584	-	-	4 350	4 350	-	-	-	4 350	-	-	-	13.0%
Infrastructure Skills Development Grant																
Water Services Operating Subsidy Grant																
Energy Efficiency and Demand Side Management	22 500	-	-	22 500	22 500	8 200	697	697	-	-	-	697	-	-	-	3.1%
Municipal Disaster Grant																
2013 Africa Cup of Nations Host City Operating Grant																
2014 African Nations Championship Host City Operating Grant																
Public Transport Network Operations Grant																
Municipal Human Settlements Capacity Grant																
Municipal Demarcation Transition Grant (Schedule 5B)																
Indirect Transfers	787 710	-	-	787 710	69 660	25 977	13 965	13 965	-	-	13 965	-	-	-	-	1.8%
Infrastructure	755 368	-	-	755 368	69 660	25 977	13 965	13 965	-	-	13 965	-	-	-	-	1.9%
Regional Bulk Infrastructure Grant	49 278	-	-	49 278	-	-	-	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme (Ekom) Grant	69 660	-	-	69 660	69 660	25 077	13 965	13 965	-	-	13 965	-	-	-	-	20.1%
Neighbourhood Development Partnership Grant (Technical Assistance)	4 600	-	-	4 600	-	-	-	-	-	-	-	-	-	-	-	-
Backlogs in Water and Sanitation at Clinics and Schools																
Backlogs in the Electrification of Clinics and Schools																
Rural Household Infrastructure Grant (Inveed)																
Municipal Water Infrastructure Grant (Inveed)																
Bucket Electrification Programme Grant																
Water Services Infrastructure Grant (Schedule 6B)	32 000	-	-	32 000	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (Schedule 6B)																
Capacity and Others	12 342	-	-	12 342	-	-	-	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management (Ekom)																
Water Services Operating Subsidy Grant (Inveed)																
Municipal Systems Improvement Grant (Schedule 6B)																
Municipal Demarcation Transition Grant (Schedule 6B)																
Total	3 047 351	-	-	3 047 351	255 801	116 650	31 624	197 782	31 624	197 782	31 624	197 782	31 624	197 782	-	1.9%
Grants excluded from the publication	530 811	-	-	530 811	-	-	44 759	44 759	-	-	-	44 759	-	-	-	8.4%
Urban Skills Development Grant	130 811	-	-	130 811	-	-	44 759	44 759	-	-	-	44 759	-	-	-	8.4%
Finance Management Grant Technical Programme																
Total for the Data	3 577 942	-	-	3 577 942	265 801	116 650	31 624	239 818	31 624	239 818	31 624	239 818	31 624	239 818	-	1.9%

