

ANNEXURE A

FINANCE: IN YEAR MONITORING AND REPORTING: FOURTH QUARTER: 2020/2021 FINANCIAL YEAR (MONTH ENDING 30 JUNE 2021) (6/1/1(2020/21))

1. QUARTER FOUR SDBIP 30 JUNE 2021

MUNICIPAL FINANCIAL MANAGEMENT AND VIABILITY			
Summary of Fourth quarter SDBIP (April , May and June 2021) Municipal financial management and viability			
Key Performance Indicators	Performance Remarks	Quarter Target	Actual achieved
Number of Household earning less than per month with access to free electricity	Not Achieved	7030	MLM = 1 999 ESKOM = 3 640 TOTAL = 5 639
Approved 2021/22 Budget by 31 May 2021	Achieved	Council to Approve 2021/22 annual Budget by 31 May 2021	Council adopted annual budget for 2021/2021 adopted on 31 May 2021
Develop and submit interim financial statements by 30 April 2021	Achieved	To develop and submit interim financial statements by 30 April 2021	The interim financial statements were developed and submitted by 30 April 2021.
Number of section 71 reports submitted to Treasury within 10 days after the end of the month by 30 June 2021	Achieved	3	3
Percentage Expenditure on MIG by 30 June 2021	Achieved	100%	100%
Percentage Expenditure of Financial Management Grant by 30 June 2021	Achieved	100%	100%
Percentage Expenditure on INEP Grant by 30 June 2021	Achieved	100%	100%
Percentage of Tenders processed within 90 days by 30 June 2021 (From closing date in the advert)	Not Achieved	95%	84%

Percentage of Electricity Distribution loss by 30 June 2021	Achieved	10%	9%
Percentage of Invoices Paid within 30 days of receipt by 30 June 2021	Achieved	100%	100%
Percentage of Billed revenue collected per month during 2020/21 (30 June 2021 Financial Year	Achieved	85%	96%

Figure 1: Summary of 4th quarter ending 30 June 2021 SDBIP

2. ANALYSIS OF SECOND QUARTER SDBIP KEY PERFORMANCE INDICATORS AND ACHIEVMENT ENDING 30 June 2021.

1. Number of Household earning less than per month with access to free electricity

- The target was for the municipality to register 7030 by the end of fourth quarter. The municipality did not achieve the target by registering **MLM = 1 999 AND ESKOM = 3 640/ TOTAL = 5 639** by the end of June 2021.

2. Approved annual budget 2021/2022 by 31 May 2021

The target was for budget and treasury to prepare and submit final annual budget to council to be adopted on or before 31 May 2021. The council adopted final annual budget on the 31 May 2021. The target was achieved.

3. Number of section 71 reports submitted to Treasury within 10 days after the end of the month by 30 June 2021

- The target was for the municipality to submit section 71 reports to provincial and national treasury within ten working days after the end of each month. The target was achieved and three section 71 reports were submitted to both national and provincial Treasury during fourth quarter.

4. Percentage Expenditure of Financial Management Grant by 30 June 2021.

- The target was to spend 100% of financial management grant by 30 June 2021. The municipality achieved this target by spending 100% of the budget.

5. Percentage of Tenders processed within 90 days by 30 June 2021 (From closing date in the advert). The target was not achieved and only 84% was achieved. The reasons for the delay in processing of bids.

6. Percentage of Electricity Distribution loss by 30 June 2021.

The target for the municipality was to achieve less than 10% on distribution loss. The distribution loss for fourth quarter was 9%. The target was achieved.

7. Percentage of invoice processed within 30 days from the date of receipts of the invoice. The target was achieved and 100% of the invoice was paid within 30 days from the date of receipt of the invoice.

8. Percentage of Billed revenue collected per month during 2020/21 as at 30 June 2021 Financial Year.

- The target was for the municipality to achieved 85% collection rate at the end of the quarter ending 30 June 2021. The target was achieved by 96%

3. ANALYSIS FROM REPORTS FROM INCOME AND EXPENDITURE QUARTER ONE ENDING 30 JNE 2021

SUMMARY: INCOME AND EXPENDITURE REPORT PERFORMANCE

The actual operational income for Fourth quarter is R 213 531 million and actual to date is R1 086 583 billion. The operational expenditure for the same period is R 251 674 million and actual to date is R 987 497 million.

Summary overall budgeted and actual expenditure

Types of Budget	Adjusted Budget	Budget Spent	Variance	% Spent
Operational	R 1 040 billion	R 987 million	R 53 million	95%
Capital	R 294 million	R 152 million	R 142 million	52%
Total	R 1.334 billion	R 1 139 billion	R 195 million	85%

Summary Budget and overall current expenditure

The municipality adjusted operational budget of R 1 040 billion and adjusted capital budget of R 294 million and the amount of R 987 million and R 152 million was spent respectively. This represents 95% spending on operational budget as well as 52% spending on capital budget. Overall spending is R 1 121 billion against the approved budget of R 1.334 billion and this represent 85% spending of the budget

4. APPROVED CONDITIONAL GRANT AS AT 30 JUNE 2021

Details of Grants allocated ,Grants Performance as at 30 JUNE 2021

	Budget Year 2020/21														
Description	Adjusted Budget Allocation	ROLLOVER	Grants Received YTD R '000	Actual Received Q1 R '000	Actual Received Q2 R '000	Actual Received Q3 R '000	Actual Received Q4 R '000	Expenditure YTD	Actual Q1 Expenditure R'000	Actual Q2 Expenditure R'000	Actual Q3 Expenditure R'000	Actual Q4 Expenditure R'000	% Spent on received	BUDGET VS ACTUAL %	Full Year Forecast
APPROVED CONDITIONAL GRANT															
Funded by:															
MIG	87,876	9,584	97,460	42,000	32,700	22,760	-	97,460	25,968	25,530	23,409	22,553	100%	100%	97,460
INEP	10,340		10,340		8,000	2,340		10,340	-	-	7,325	3,015	100%	100%	10,340
FMG	1,700		1,700	1,700				1,700	476	804	150	270	100%	100%	1,700
EPWP	2,270		2,270	568	1,022	680		2,270	568	568	568	567	100%	100%	2,270
Total Grants	102,186	9,584	111,770	44,268	41,722	25,780		111,770	27,012	26,901	31,451	26,405	100%	100%	111,770

1. Municipal infrastructure Grant (MIG)

The actual amount received for the fourth quarter is zero and to date is R 97 460 million and actual expenditure for the fourth quarter is R 22 553 million and to date is R 97 460 million that represent 100% of expenditure against approved allocation of R 97 460 million.

2. Integrated National Electricity Programme (INEP)

The actual amount received for the fourth quarter is zero and to date R 10 340 million and actual expenditure for the fourth quarter is R 3 015 million that represents 100% of expenditure against approved allocation of R 10 340 million.

3. Financial Management Grant (FMG)

The actual amount received for the fourth quarter is zero and to date is R 1 700 million and actual expenditure for the fourth quarter is R 270 thousands and to date is R 1 700 million that represents 100% against the approved allocation of R 1 700 million.

4. Expanded Public Works Programme (EPWP)

The actual amount received for the fourth quarter is zero and to date is R 2 270 million and actual expenditure for the fourth quarter is R 567 thousands and to date is R 2 270 million that represent 100% against the approved allocation of R 2 270 million.

5. SUMMARY OF PERFORMANCE OF INCOME AND EXPENDITURE 30 JUNE 2021

Description	Budget Year 2020/21											
	Adjusted Budget	Fourth-Quarter Projections	Q1 Sept	Q2 DEC	Q3 MARCH	Q4 June	TOTAL Actual	YTD Variance	YTD variance	YTD Actual Budget/Budget %	Actual vs Projected%	Full Year Forecast
Revenue By Source												
Property rates	87,441,000.00	87,441,000.00	21,896,988.00	21,823,547.00	22,566,341.43	21,398,902.63	87,685,779.06	244,779.06	0%	100%	100%	87,441,000.00
Service charges - electricity revenue	364,206,840.00	364,206,840.00	66,972,440.05	100,179,412.95	67,246,903.61	123,217,547.49	357,616,304.10	-6,590,535.90	98%	98%	98%	364,206,840.00
Service charges - refuse revenue	11,613,300.00	11,613,300.00	3,258,629.00	3,224,430.00	3,188,400.04	3,209,225.25	12,880,684.29	1,267,384.29	111%	111%	111%	11,613,300.00
Rental of facilities and equipment	361,044.00	361,044.00	70,014.95	89,090.00	64,365.43	76,090.00	299,560.38	-61,483.62	83%	83%	83%	361,044.00
Interest earned - external investments	4,403,448.00	4,403,448.00	1,198,465.00	1,028,042.15	532,523.80	2,861,792.79	5,620,823.74	1,217,375.74	128%	128%	128%	4,403,448.00
Interest earned - outstanding debtors	22,689,984.00	22,689,984.00	6,535,700.00	6,907,400.00	8,289,693.10	3,118,363.99	24,851,157.09	2,161,173.09	110%	110%	110%	22,689,984.00
Fines, penalties and forfeits	4,844,992.00	4,844,992.00	172,604.00	958,580.00	293,616.45	3,688,281.50	5,113,081.95	268,089.95	106%	106%	106%	4,844,992.00
Licences and permits	4,519,392.00	4,519,392.00	1,071,610.00	863,546.00	1,330,631.37	1,264,899.75	4,530,687.12	11,295.12	100%	100%	100%	4,519,392.00
Transfers and subsidies	529,320,304.00	529,320,304.00	174,301,527.00	200,918,990.00	135,473,848.00	18,625,939.00	529,320,304.00	-	100%	100%	100%	529,320,304.00
Other revenue	37,250,008.00	37,250,008.00	1,656,599.00	14,458,523.50	6,480,908.50	36,069,558.00	58,665,589.00	21,415,581.00	157%	157%	157%	37,250,008.00
Total Revenue	1,066,650,312.00	1,066,650,312.00	277,134,577.00	350,451,561.60	245,467,231.73	213,530,600.40	1,086,583,970.73	19,933,658.73	2%	102%	102%	1,066,650,312.00

Description	Budget Year 2020/21											
	Adjusted Budget	Fourth-Quarter Projections	Q1 Sept	Q2 DEC	Q3 MARCH	Q4 June	TOTAL Actual	YTD Variance	YTD variance	YTD Actual Budget/Budget %	Actual vs Projected%	Full Year Forecast
Expenditure By Source												
Employee related costs	289,607,431.00	289,607,431.00	63,963,547.00	75,358,811.00	80,017,892.35	64,578,134.41	283,918,384.76	5,689,046.24	2%	98%	98%	289,607,431.00
Remuneration of councillors	30,410,032.00	30,410,032.00	6,611,678.00	6,501,922.00	6,488,598.22	6,555,478.30	26,157,676.52	4,252,355.48	14%	86%	86%	30,410,032.00
Debt impairment	46,134,752.00	46,134,752.00	1,134,616.00	15,817,413.00	14,693,035.01	13,965,357.99	45,610,422.00	524,330.00	1%	99%	99%	46,134,752.00
Depreciation & asset impairment	128,088,776.00	128,088,776.00	30,728,224.71	32,407,881.29	30,053,605.79	34,321,474.51	127,511,186.30	577,589.70	0%	100%	100%	120,088,776.00
Finance charges	8,815,308.00	8,815,308.00	-	4,457,880.00	-	2,323,109.50	6,780,989.50	2,034,318.50	23%	77%	77%	8,815,308.00
Bulk purchases	292,822,016.00	292,822,016.00	67,476,729.00	86,552,161.00	48,637,515.90	78,621,750.40	281,288,156.30	11,533,859.70	4%	96%	96%	300,822,016.00
Other materials	29,569,136.00	29,569,136.00	4,610,082.00	5,908,571.00	7,477,647.68	7,152,420.12	25,148,720.80	4,420,415.20	15%	85%	85%	29,569,136.00
Contracted services	124,585,340.00	124,585,340.00	23,285,866.00	28,533,234.00	28,831,614.28	23,020,165.02	103,670,879.30	20,914,460.70	17%	83%	83%	124,585,340.00
Other expenditure	90,000,291.00	90,000,291.00	20,859,472.00	27,321,824.00	17,093,137.60	22,135,724.32	87,410,157.92	2,590,133.08	3%	97%	97%	90,000,291.00
Total Expenditure	1,040,033,082.00	1,040,033,082.00	218,670,214.71	282,859,697.29	233,293,046.83	252,673,614.57	987,496,573.40	52,536,508.60	5%	95%	95%	1,040,033,082.00

6. SIGNIFICANT VARIANCES ANALYSIS OF REVENUE AND EXPENDITURE PERFORMANCE

1. Revenue

1.1.1 Electricity revenue

- The actual electricity billed for the fourth quarter is R 124 217 million and to date is R 357 616 million compared with the amount of R 364 206 million projections which results to under collected by 2%.

Expenditure

2.1.1 Debt Impairment

This is non- cash item and expenditure for the fourth quarter is **R 13 965 million** and to date is **R 45 610 million** compared to the projection of **R 46 135 million**.

2.1. 2 Depreciation & asset impairment

This is non- cash item and expenditure for the fourth quarter is R 34 321 million and to date is R 127 511 million compared to the projection of R 128 088 million.

7. CAPITAL EXPENDITURE.

The Actual Capital expenditure for the fourth quarter 2021 is R 50 628 million and to date is R 151 986 million which result to 52% spending against the adjusted approved budget of R 293 671 million.

CODE	DEPARTMENT	BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Technical Services	R 216,147,920.29	R 104 928 641.66	R 111 219 293.63	49%
SC	Community Services	R 12,610,000.00	R 3 138 499.99	R 9 471 500.10	25%
SC	Budget and Treasury	R 49,929,000.00	R 36 320 042.36	R 13 608 957.64	73%
SC	Corporate Services	R 11,269,000.00	R 6 214 176.00	R 5 054 824.00	55%
SC	Regional Offices	R 3,715,000.00	R 1 384 597.70	R 2 330 402.30	37%

CODE	DEPARTMENT	BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
	TOTAL	R 293,670,920.29	R 151 985 957.71	R 141 684 977.58	52%

The following projects per department have been procured and are waiting to be delivered with an amount of R 43 700 million

BUDGET & TREASURY OFFICE

ASSETS MANAGEMENT SECTION						
CODE	DESCRIPTION	SOURCES	BUDGET	EXPENDITURE	VARIANCE	COMMENT/STATUS
SC	Goosneck lowbed Semi trailer	INCOME	1,500,000.00		1,500,000.00	Procurred waiting to be delivered
SC	Chain dozers	INCOME	10,000,000.00		10,000,000.00	Procurred waiting to be delivered
TOTAL BUDGET AND TREASURY BUDGET			11,500,000.00	-	11,500,000.00	

CAPITAL EXPENDITURE REPORT FOR THE MONTH ENDING 30 JUNE 2021
TECHNICAL SERVICES DEPARTMENT

ELECTRICAL ENGINEERING						
CODE	DESCRIPTION	SOURCES	FINAL BUDGET	EXPENDITURE	VARIANCE	COMMENT
SC	Mini Subs	INCOME	2,500,000.00		2,500,000.00	Procured and waiting to be delivered
SC	Transformers 4x5MVA 22/11(1xEltivillas East, 1xBoom Park, 2xEmma)	INCOME	10,000,000.00		10,000,000.00	Procured and waiting to be delivered
SC	Transformers 1 x 10mva 22/11 (Stubb)	INCOME	2,800,000.00		2,800,000.00	Procured and waiting to be delivered
SC	Upgrade Mara Line	INCOME	800,000.00		800,000.00	Procured and waiting to be delivered
SC	Ring Main Units 11kV (RMU)	INCOME	4,000,000.00		4,000,000.00	Procured and waiting to be delivered
SC	Designs for High masts all villages	INCOME	1,000,000.00		1,000,000.00	Procured and waiting to be delivered
TOTAL			21,100,000.00	-	21,100,000.00	

CIVIL ENGINEERING SECTION - OWN FUNDING						
CODE	DESCRIPTION	SOURCES	FINAL BUDGET	EXPENDITURE	VARIANCE	COMMENT
SC	Waterval Clinic road to Waterval ring road for proper design	INCOME	2,000,000.00		2,000,000.00	Procured and waiting to be delivered
SC	Rehabilitation of Djunane street at Waterval Township for proper design	INCOME	2,000,000.00		2,000,000.00	Procured and waiting to be delivered
SC	Rehabilitation of Joe Slovo street at Vliefontein proper design	INCOME	1,500,000.00		1,500,000.00	Procured and waiting to be delivered
TOTAL			5,500,000.00	-	5,500,000.00	

BUILDING MAINTANANCE						
CODE	DESCRIPTION	SOURCES	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Refurbishment of old age home	INCOME	1,000,000.00		1,000,000.00	Procured and waiting to be delivered
SC	Refurbishment of Waterval regional office	INCOME	1,000,000.00		1,000,000.00	Procured and waiting to be delivered
SC	Borehole and equipping Madodonga and Zamekomste	INCOME	300,000.00		300,000.00	Procured and waiting to be delivered
sc	Borehole and equipping Electrical workshop	INCOME	150,000.00		150,000.00	Procured and waiting to be delivered
SC	Borehole and equipping Muduluni community hall	INCOME	150,000.00		150,000.00	Procured and waiting to be delivered
Total			2,600,000.00		2,600,000.00	

CAPITAL EXPENDITURE REPORT FOR THE MONTH ENDING 30 JUNE 2021						
COMMUNITY SERVICES DEPARTMENT						
PARKS AND RECREATION SECTION						
COD	DESCRIPTION	SOURCES	BUDGET	EXPENDITURE	VARIANCE	COMMENT
1	Development of Dzanani Park Phase 2 (Installation of outdoor gym, playing equipment and swimming pool)	INCOME	2,000,000.00		2,000,000.00	Procured for design and waiting to be delivered
2	Refurbishment of the existing cattle pound Structure	INCOME	400,000.00		400,000.00	Procured still waiting to be delivered

CAPITAL EXPENDITURE REPORT FOR THE MONTH ENDING 30 JUNE 2021						
CORPORATE SERVICES DEPARTMENT						
ICT EQUIPMENT FOR ALL DEPARTMENT						
CODE	DESCRIPTION	SOURCES	BUDGET	EXPENDITURE	VARIANCE	COMMENT
SC	Server Cabinet with built -in air conditioning and controls	INCOME	600,000.00		600,000.00	Procured waiting to be delivered

BUDGET AND TREASURY OFFICE

Analysis of Capital budget expending per department

Department of Budget and Treasury office

The actual expenditure for the fourth quarter is R 6 608 million and to date is R 36 320 million compared with the projection of R 49 929 million which result to under spending by 27%.The expenditure incurred represent 73% of approved budget of R 49 929 million for 2020/21 financial year.

CAPITAL EXPENDITURE REPORT FOR THE MONTH ENDING 30 JUNE 2021

BUDGET & TREASURY OFFICE

ASSETS MANAGEMENT SECTION						
CODE	DESCRIPTION	SOURCES	BUDGET	EXPENDITURE	VARIANCE	Percentage
SC	Half Truck for Road department x Waterval n	INCOME	1,500,000.00	1,142,713.46	357,286.54	76%
SC	24 seaters min- bus speakers office	INCOME	800,000.00	696,033.35	103,966.65	87%
SC	14 seaters mini-bus mayor office	INCOME	600,000.00	513,141.80	86,858.20	86%
SC	Office furniture for the whole municipality	INCOME	800,000.00		800,000.00	0%
SC	Furniture - High back desk chairs x 3 (Dzanani Regional office)	INCOME	30,000.00		30,000.00	0%
SC	Purchase of 2x Tractor Lawnmower (Community services)	INCOME	100,000.00	84,357.84	15,642.16	84%
SC	Desk with lockable drawer - Call Centre work stations x 2	INCOME	12,000.00		12,000.00	0%
SC	High back chair for Call Centre work stations x 2	INCOME	10,000.00		10,000.00	0%
SC	Furniture - Desk x 1, Visitors chairs x 2 (Manager's Office) speaker	INCOME	15,000.00		15,000.00	0%
SC	Pole truck 1x7 Ton truck (half canopy+pole carrier) (Electrical division)	INCOME	1,200,000.00	1,081,586.18	118,413.82	90%
SC	Vehicle Finance (Double cab and Polo)	INCOME	623,000.00	465,879.97	157,120.03	75%
SC	Community Vehicles (Polo)	INCOME	239,000.00	239,000.00	-	100%
SC	Goosneck lowbed Semi trailer	INCOME	1,500,000.00		1,500,000.00	0%
SC	Forklift (Road and storm water)	INCOME	400,000.00	348,530.91	51,469.09	87%
SC	3Ton diesel truck (Electrical division)	INCOME	500,000.00	496,831.94	3,168.06	99%
SC	Water Tankers	INCOME	1,200,000.00	1,171,895.36	28,104.64	98%
SC	2 X LDV Bakkie 1 ton	INCOME	600,000.00	600,000.00	-	100%
SC	5 x skip loader trucks (two makhado,one dzanani,one waterval and one)	INCOME	12,300,000.00	12,196,631.67	103,368.33	99%
SC	5 x 22m3 refuse removal trucks with 240L bin carrier (lifting equipment)	INCOME	11,000,000.00	10,966,627.55	33,372.45	100%
SC	Chain dozers	INCOME	10,000,000.00		10,000,000.00	0%
SC	2 x Water tankers	INCOME	3,800,000.00	3,748,776.37	51,223.63	99%
SC	2 xTipper Trucker	INCOME	2,000,000.00	1,872,002.61	127,997.39	94%
SC	21 seates Mini bus	INCOME	700,000.00	696,033.35	3,966.65	99%
TOTAL BUDGET AND TREASURY BUDGET			49,929,000.00	36,320,042.36	13,608,957.64	73%

Technical Services Department

The actual expenditure for the fourth quarter is R 30 992 million and to date is R 104 929 million compared with the projection of R 216 148 million which result to under spending by 51%. The expenditure incurred for the represent 49% of approved budget of R 216 148 million for 2020/2021 financial year.

CAPITAL EXPENDITURE REPORT FOR THE MONTH ENDING 30 JUNE 2021								
TECHNICAL SERVICES DEPARTMENT								
ELECTRICAL ENGINEERING								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Air conditioners	INCOME	500,000.00		500,000.00	5,820.00	494,180.00	1%
SC	Mini Subs	INCOME	2,500,000.00		2,500,000.00		2,500,000.00	0%
SC	MV Cable 70mm ² 22kV - urban network	INCOME	600,000.00		600,000.00		600,000.00	0%
SC	Transformers 2x10MVA 22/11)	INCOME	1,850,000.00		1,850,000.00	1,850,000.00	-	100%
SC	Transformers 4x5MVA 22/11(1xEltivillas East, 1xBoom Park, 2xEmmarentia: substations)	INCOME	10,000,000.00		10,000,000.00		10,000,000.00	100%
SC	Transformers 1 x 10mva 22/11 (Stubb)	INCOME	2,800,000.00		2,800,000.00		2,800,000.00	0%
SC	Emerentia substation refurbishment - building.	INCOME	150,000.00		150,000.00		150,000.00	0%
SC	Upgrade Mara Line	INCOME	800,000.00		800,000.00		800,000.00	0%
SC	Upgrade Levubu East line	INCOME	2,000,000.00		2,000,000.00	1,564,841.25	435,158.75	78%
SC	Incomer intake point Eskom Substation	INCOME	10,000,000.00		10,000,000.00	4,199,841.22	5,800,158.78	42%
SC	Ring Main Units 11kV (RMU)	INCOME	4,000,000.00		4,000,000.00		4,000,000.00	0%
SC	Electrification of villages top up to INEP grant	INCOME	12,000,000.00		12,000,000.00	6,823,787.96	5,176,212.04	57%
SC	Post connections Munic area	INCOME	2,832,000.00		2,832,000.00	566,734.16	2,265,265.84	20%
SC	Pre-Paid Meters Conventional Single phase	INCOME	1,200,000.00		1,200,000.00	111,224.48	1,088,775.52	9%
SC	Minor Extensions	INCOME	5,000,000.00		5,000,000.00	1,812,970.62	3,187,029.38	36%
SC	Led street lights system design - all areas	INCOME	750,000.00		750,000.00	160,577.00	589,423.00	21%
SC	Electrical Network System GIS inventory	INCOME	960,000.00		960,000.00		960,000.00	0%
SC	Upgrade wooden pole line to Emma substation	INCOME	140,000.00		140,000.00		140,000.00	0%
SC	Hand and car radio	INCOME	80,000.00		80,000.00		80,000.00	0%
SC	Mara - Makhitha ringfeed line	INCOME	200,000.00		200,000.00		200,000.00	0%
SC	Designs for High masts all villages	INCOME	1,000,000.00		1,000,000.00		1,000,000.00	0%
TOTAL			59,362,000.00	-	59,362,000.00	17,095,796.69	42,266,203.31	29%

ELECTRIFICATION								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Muananzhele Feeder Line	INEP	3,000,000.00		3,000,000.00	3,000,000.00	-	100%
SC	Muananzhele Phase3 Kanana	INEP	7,340,000.00		7,340,000.00	7,340,000.00	-	100%
TOTAL			10,340,000.00	-	10,340,000.00	10,340,000.00	-	100%

		CIVIL ENGINEERING SECTION						
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Waterval Sports Facility Phase 3	MIG Capex	14,352,180.28		14,352,180.28	14,352,180.28	-	100%
SC	Fencing of Makhado municipality cemetery	MIG Capex	3,800,000.00		3,800,000.00	3,800,000.00	-	100%
SC	Valdezia Xitacini to Jiweni access road phase 3	MIG Capex	11,946,888.16		11,946,888.16	11,946,888.16	-	100%
SC	Lutanandwa Acces Road & Bridge	MIG Capex	3,381,550.20		3,381,550.20	3,381,550.20	-	100%
SC	Rivoni to Xihobyeni Access road	MIG Capex	2,815,715.73		2,815,715.73	2,815,715.73	-	100%
SC	Sane to Natalie Bridge	MIG Capex	2,500,000.00		2,500,000.00	2,500,000.00	-	100%
SC	Tshikwarani Phase 3	MIG Capex	3,520,906.82		3,520,906.82	3,520,906.82	-	100%
TOTAL			42,317,241.19	-	42,317,241.19	42,317,241.19	-	100%

		CIVIL ENGINEERING SECTION - OWN FUNDING						
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Stormwater Infrastructure and resurfacing of roads within Makhado Municipality	INCOME	6,000,000.00		6,000,000.00	343,109.35	5,656,890.65	6%
SC	Erf 210 Burger Street market revitalization project	INCOME	500,000.00		500,000.00		500,000.00	0%
SC	ERF 10 Burger street Market stalls	Additional allocated funds	6,000,000.00		6,000,000.00		6,000,000.00	0%
SC	GPRS and plota system	Additional allocated funds	200,000.00		200,000.00		200,000.00	0%
SC	New Council chamber and offices	INCOME	5,000,000.00		5,000,000.00	1,875,006.78	3,124,993.22	38%
SC	Refurbishment of Information Centre	INCOME	2,000,000.00		2,000,000.00		2,000,000.00	0%
SC	Construction of Admin Block at Testing Ground	INCOME	10,750,000.00	-	10,750,000.00	3,779,105.09	6,970,894.91	35%
SC	Rathidili Incubation Centre	INCOME	6,000,000.00		6,000,000.00	765,296.47	5,234,703.53	13%
SC	Tshakhuma fruit market Phase 1	INCOME	1,067,846.71		1,067,846.71	1,067,846.71	-	100%
SC	Tshakhuma fruit market Phase 2	INCOME	10,000,000.00		10,000,000.00	6,260,600.25	3,739,399.75	63%
SC	Sane to Natalie Bridge	INCOME	5,000,000.00		5,000,000.00	2,293,765.08	2,706,234.92	46%
SC	Rehabilitation of Dzanani Streets (Biaba)	INCOME	10,000,000.00		10,000,000.00	4,241,050.51	5,758,949.49	42%
SC	N1 Tourism Park Inclusive of Arts and Craft Centre	INCOME	4,300,000.00		4,300,000.00	3,347,865.52	952,134.48	78%
SC	Waterval Sports Facility Phase 3	INCOME	6,000,000.00		6,000,000.00	858,762.85	5,141,237.15	14%
SC	Kutama / Sinthumule Sports Facility	INCOME	1,223,850.39		1,223,850.39	1,051,573.91	172,276.48	86%
SC	Waterval Clinic road to Waterval ring road for proper design	INCOME	2,000,000.00		2,000,000.00		2,000,000.00	0%
SC	Rehabilitation of Djunane street at Waterval Township for proper design	INCOME	2,000,000.00		2,000,000.00		2,000,000.00	0%
SC	Rehabilitation of Joe Slovo street at Vlifontein proper design	INCOME	1,500,000.00		1,500,000.00		1,500,000.00	0%
SC	Tshikwarani to Zamkomste Road Phase 3	INCOME	2,600,000.00		2,600,000.00	1,827,431.94	772,568.06	70%
SC	Renovation Dzanani Regional Office building	INCOME	600,000.00		600,000.00		600,000.00	0%
TOTAL			82,741,697.10	-	82,741,697.10	27,711,414.46	55,030,282.64	33%

		BUILDING MAINTANANCE						
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Refurbishment of old age home	INCOME	1,000,000.00		1,000,000.00		1,000,000.00	0%
SC	Refurbishment of Electrical Store and Warehouse	INCOME	600,000.00	-	600,000.00	437,000.00	163,000.00	73%
SC	Fencing of Ha Mutsha Community hall	INCOME	2,200,000.00		2,200,000.00	1,864,167.48	335,832.52	85%
SC	Re-painting of Dzanani Traffic Station office	INCOME	190,000.00		190,000.00	190,000.00	-	100%
SC	Refurbishment of Eltivilas swimming pool(buildings) and installation of palisade fence	INCOME	1,000,000.00		1,000,000.00		1,000,000.00	0%
SC	Refurbishment of Waterval regional office	INCOME	1,000,000.00		1,000,000.00		1,000,000.00	0%
SC	Pay-point Cargo Container and Fencing of Madodonga and zamenkomste	INCOME	227,000.00		227,000.00	227,000.00	-	100%
SC	Refurbishment of all taxi rank public Toilets	INCOME	1,000,000.00		1,000,000.00	990,080.84	9,919.16	99%
SC	Refurbishment of Vleifontein Stadium ablutions and fencing	INCOME	2,500,000.00	(8,000.00)	2,492,000.00	786,135.00	1,705,865.00	32%
SC	Roofing and tilling of veranda of DDP Office	INCOME	200,000.00	8,000.00	208,000.00	207,000.00	1,000.00	100%
SC	Drilling and Equipment of two boreholes at Civic Centre	INCOME	90,000.00	-	90,000.00	45,000.00	45,000.00	50%
SC	Borehole and equipping Madodonga and Zamekomste	Additional allocated funds	300,000.00		300,000.00		300,000.00	0%
SC	Borehole and equipping Ha Mutsha	Additional allocated funds	150,000.00		150,000.00		150,000.00	0%
SC	Borehole and equipping Muduluni community hall	Additional allocated funds	150,000.00		150,000.00		150,000.00	0%
SC	Additional borehole and equipping at civic centre	Additional allocated funds	-		-	120,000.00	-120,000.00	0%
SC	Refurbishment of 5 ablution block facilities in tax ranks (Biaba,siloam , elim and vleifontein)	Additional allocated funds	1,500,000.00		1,500,000.00		1,500,000.00	0%
SC	Paving of Workshop Makhado	INCOME	269,997.00		269,997.00	269,997.00	-	100%
	TOTAL		12,376,997.00	-	12,376,997.00	5,136,380.32	7,240,616.68	41%
TOTAL TECHNICAL SERVICES BUDGET			216,147,935.29	-	216,147,935.29	104,928,641.66	111,219,293.63	49%

Department of Community services

The actual expenditure for the fourth quarter is R 581 thousands and to date is R 3 138 million compared with the projection of R 12 610 million which result to under spending by 75%.The expenditure incurred represent 25% of approved budget of R12 610 million for 2020/21 financial year

CAPITAL EXPENDITURE REPORT FOR THE MONTH ENDING 30 JUNE 2021 COMMUNITY SERVICES DEPARTMENT								
LIBRARY SERVICES								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Extension of Circulation Area	INCOME	200,000.00	-	200,000.00		200,000.00	0%
SC	Stock taking portable scanner	INCOME	22,000.00	-	22,000.00	19,000.00	3,000.00	86%
TOTAL			222,000.00	-	222,000.00	19,000.00	203,000.00	9%
PARKS AND RECREATION SECTION								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Development of Dzanani Park Phase 2 (Installation of outdoor gym, playing equipment and swimming pool)	INCOME	2,000,000.00		2,000,000.00		2,000,000.00	0%
SC	Ficibility Study of Information Centre and Potgiters Park	INCOME	500,000.00		500,000.00		500,000.00	
TOTAL			2,500,000.00	-	2,500,000.00	-	2,500,000.00	0%

		MAKHADO REGION						
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Carpot and washing bay (Landfil site)	INCOME	-	-	-	-	-	0%
SC	20 Skip Bins	INCOME	700,000.00	-	700,000.00	529,000.00	171,000.00	76%
SC	1x New borehole at Makhado New Landfill Site	INCOME	138,000.00	-	138,000.00	138,000.00	-	100%
SC	2 X High mast light at Makhado Landfill site	INCOME	700,000.00	-	700,000.00	-	700,000.00	0%
SC	10 X Grass cutter Machine	INCOME	200,000.00	-	200,000.00	-	200,000.00	0%
SC	Rehabilitation of old landfill site (Vondeling) Phase 2 (Construction of evaporation pond, abluision facilities, planting vegetation, drainage and storm water systems)	INCOME	1,890,000.00	-	1,890,000.00	1,872,000.00	18,000.00	99%
SC	25 Skips bins additional (Tshikota ,mavhunga,bungeni,tshakhuma.biaba,siloam and luvuvhu and elim)	Additional allocated funds	1,300,000.00	-	1,300,000.00	-	1,300,000.00	0%
TOTAL			4,928,000.00	-	4,928,000.00	2,539,000.00	2,389,000.00	52%
		DZANANI TRAFFIC STATION						
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Upgrading of Vehicle Testing station (Grade B to A) Dzanani	INCOME	3,500,000.00	-	3,500,000.00	-	3,500,000.00	0%
TOTAL			3,500,000.00	-	3,500,000.00	-	3,500,000.00	0%
		MAKHADO TRAFFIC STATION						
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Purchase of 20 X portable radios and 2 X Base radios	INCOME	150,000.00	-	150,000.00	-	150,000.00	0%
SC	Water Borehole	INCOME	150,000.00	-	150,000.00	-	150,000.00	0%
SC	Grass Bailing machine for cattle fodder	INCOME	500,000.00	100,000.00	600,000.00	580,499.99	19,500.01	97%
SC	Construction of cattle pound storage room	INCOME	160,000.00	-	160,000.00	-	160,000.00	0%
SC	Refurbishment of the existing cattle pound Structure	INCOME	500,000.00	(100,000.00)	400,000.00	-	400,000.00	0%
TOTAL			1,460,000.00	-	1,460,000.00	580,499.99	879,500.01	40%
		TOTAL COMMUNITY SERVICES BUDGET						
			12,610,000.00	-	12,610,000.00	3,138,499.99	9,471,500.01	25%

Department of Corporate Services

The actual expenditure for the third quarter is 2 727 million and to date is R 6 214 million compared with the projection of R 11 269 million which result to under spending by 45%.The expenditure incurred represent 55% of approved budget of R 11 269 million for 2020/21 financial year.

CAPITAL EXPENDITURE REPORT FOR THE MONTH ENDING 30 JUNE 2021								
CORPORATE SERVICES DEPARTMENT								
UPGRADE AND ACQUISITION OF NETWORK AND COMMUNICATION SYSTEMS - ICT								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Upgrade software MS 2010 to MS2019 (Complete 2019/20 project)	INCOME	2,500,000.00	(400,000.00)	2,500,000.00	556,200.00	1,943,800.00	22%
SC	Office 365 E1 Licencing	INCOME	500,000.00		500,000.00		500,000.00	0%
SC	Upgrade Server Infrastructure Hardware and software phase 1 and 2	INCOME	3,000,000.00	-	3,000,000.00	2,182,900.00	817,100.00	73%
SC	Enhance Call Centre software into one system (call , ticketing & sms)	INCOME	300,000.00		300,000.00	110,596.00	189,404.00	37%
SC	Mimecast Cyber Resilience Upgrade from G1 to M2R	INCOME	312,000.00	400,000.00	312,000.00	669,000.00	(357,000.00)	214%
	TOTAL		6,612,000.00	-	6,612,000.00	3,518,696.00	3,093,304.00	53%
ICT EQUIPMENT FOR ALL DEPARTMENT								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Computer and IT related office equipment all departments	INCOME	2,765,000.00	-	2,765,000.00	2,172,580.00	592,420.00	79%
SC	Server Cabinet with built -in air conditioning and controls	INCOME	600,000.00		600,000.00		600,000.00	0%
	TOTAL		3,365,000.00	-	3,365,000.00	2,172,580.00	1,192,420.00	65%
COMMUNICATION DIVISION								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Speakers for existing sound system x 2	INCOME	15,000.00	-	15,000.00		15,000.00	0%
SC	National flags to hoist at all office premises x 8	INCOME	50,000.00		50,000.00		50,000.00	0%
	TOTAL		65,000.00	-	65,000.00	-	65,000.00	0%
RECORDS MANAGEMENT								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Records Management System	INCOME	1,200,000.00	-	1,200,000.00	522,900.00	677,100.00	44%
	TOTAL		1,200,000.00	-	1,200,000.00	522,900.00	677,100.00	44%
HUMAN RESOURCE DIVISION								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	One Digital Camera (Occupational Health Safety)	INCOME	27,000.00	-	27,000.00		27,000.00	0%
	TOTAL		27,000.00	-	27,000.00	-	27,000.00	0%
TOTAL CORPORATE SERVICES BUDGET			11,269,000.00	-	11,269,000.00	6,214,176.00	5,054,824.00	55%

Regional Offices

The actual expenditure for the fourth quarter is R 1 206 million and to date is R 1 384 million compared with the projection of R 3 715 million which result to under spending by 63%.The expenditure incurred represent 37% of approved budget of R 3 715 million for 2020/21 financial year

CAPITAL EXPENDITURE REPORT FOR THE MONTH ENDING 30 JUNE 2021								
REGIONAL OFFICES								
DZANANI REGIONAL OFFICE								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Nameboards for Dzanani Community Hall Premises	INCOME	30,000.00	(20,000.00)	10,000.00		10,000.00	0%
SC	Nameboards for Musekwa Thusong Centre Premises	INCOME	30,000.00	(30,000.00)	-		-	
SC	Carports at Regional Office	INCOME	150,000.00	(150,000.00)	-		-	
SC	Paving Regional Office premises (yard)	INCOME	1,170,000.00	200,000.00	1,370,000.00	1,366,197.70	3,802.30	100%
SC	Boreholes and equipping Mudimeli	Additional allocated funds	160,000.00		160,000.00		160,000.00	0%
SC	Boreholes and equipping Khomele	Additional allocated funds	160,000.00		160,000.00		160,000.00	0%
SC	Boreholes and equipping Matshavhawe	Additional allocated funds	160,000.00		160,000.00		160,000.00	0%
TOTAL			1,860,000.00	-	1,860,000.00	1,366,197.70	493,802.30	100%
WATERVAL REGIONAL OFFICE								
CODE	DESCRIPTION	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Carport for Waterval Regional Offices and Vleinfointein	INCOME	550,000.00		550,000.00		550,000.00	0%
SC	Lawn mower machine for parks	INCOME	100,000.00		100,000.00		100,000.00	0%
SC	Palisade Fence for Waterval Regional Office	INCOME	700,000.00		700,000.00		700,000.00	0%
SC	Window Blinder	INCOME	60,000.00		60,000.00		60,000.00	0%
SC	Fridge (vleinfointein and stores)	INCOME	20,000.00		20,000.00	18,400.00	1,600.00	92%
SC	Ablution facility at Waterval cemetery	INCOME	80,000.00		80,000.00		80,000.00	0%
SC	Registry Counter	INCOME	35,000.00		35,000.00		35,000.00	0%
SC	Shredding Machine	INCOME	10,000.00		10,000.00		10,000.00	0%
SC	Steel cabinet for Staff	INCOME	45,000.00		45,000.00		45,000.00	0%
SC	3X Floor Polisher Machine	INCOME	55,000.00		55,000.00		55,000.00	0%
SC	Boreholes and equipping Tshitale Office	Additional allocated funds	200,000.00		200,000.00		200,000.00	0%
TOTAL			1,855,000.00	-	1,855,000.00	18,400.00	1,636,600.00	1%
TOTAL REGIONAL OFFICES BUDGET			3,715,000.00	-	3,715,000.00	1,384,597.70	2,330,402.30	37%

8. DEBTORS AGE ANALYSIS

The amount outstanding from debtors as at 30 June 2021 is **R 343 390 982.42**

LIM344 Makhado-Supporting Table SC3 Monthly Budget Statement- Aged Debtors _M12 JUNE 2021									
Description	BUDGET 2020/2021								
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Total	Total over 90 days
R thousands									
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Electricity	18,398	4,864	3,336	2,056	2,395	6,590	10,123	47,762	21,164
Receivables from Non-exchange Transactions - Property Rates	6,864	3,877	3,502	3,329	3,202	15,298	107,348	143,420	123,314
Receivables from Exchange Transactions - Waste Management	910	619	525	500	533	2,619	15,685	21,391	19,338
Interest on Arrear Debtor Accounts	2,302	2,237	2,164	2,083	2,011	10,812	56,113	77,722	71,020
Other	3,107	1,995	1,814	1,384	1,086	12,377	31,333	53,096	46,179
Total By Income Source	31,581	13,592	11,341	9,352	9,227	47,696	220,602	343,391	281,015
								-	-
Debtors Age Analysis By Customer Group									
Organs of State	1,120	2,213	2,202	1,913	2,063	6,575	25,644	41,730	36,195
Commercial	14,520	4,761	2,366	1,932	1,669	15,766	22,867	63,881	42,234
Households	9,429	4,269	4,349	3,581	3,639	16,915	134,301	176,483	152,573
Other	6,512	2,349	2,424	1,926	1,857	8,440	37,789	61,297	50,013
Total By Customer Group	31,581	13,592	11,341	9,352	9,228	47,696	220,601	343,391	281,015

Debt Impairment

Debtors Age Analysis By Customer Group

Debtors Age Analysis By Customer Group

Customer Group	Total Debt per Customer Group – R000	Impairment Provided R000	Net Debt per Customer Group R000
Organs of State	R 41 730	(R 35 208)	R 6 522
Commercials	R 63 881	(R 55 552)	R 8 329
Households	R176 483	(R155 392)	R21 091
Others	R 61 297	(R 55 500)	R 5 797
Total By Customer Group	R 343 391	(R 301 652)	R41 739

Summary of Debt Impairment Narration

Allowance for debt impairment for the Month of June 2021 (being the fourth quarter of the 2020/ 2021 Financial Year) equals R301, 652 million.

The Total Consumer Debtors as at the 30 of June 2021 equals R343 391 million

The Net Debt Collectible equals R41 739 million

COLLECTION REPORT

- The non-existent of electricity in R293 Towns such as Dzanani, Waterval, Vleifontein, excluding Tshikota still exists.
- Vhembe District Municipality still owes **R48m** as at the 30 of June 2021.
- Distribution loss for the month ending 30 June 2021 amounted to 5%.
- The overall Distribution Losses for the fourth quarter, in the 2020 /2021 Financial Year = **9%**
 - The municipality achieved 77% collection rate in June 2021.
 - The overall Collection Rate for the fourth quarter = 96%

- The 96% collection rate was achieved despite of the COVID – 19 pandemic challenges.
- The municipality has advertised the tender for debtors’ collectors who will assist in collecting where the municipality does not provide electricity.

GOVERNMENT DEBTS AS AT 30 JUNE 2021

➤ Vhembe (Consumer Accounts)	R 8 831 598.96
➤ Vhembe (Water related debt)	R48,881,800.16
➤ Rural Development	R10 712 078.66
➤ Agriculture	R77 138.04
➤ Education	R2 849 601.46
➤ Public Works-National	R6 623 144.11
➤ Arts & Culture	R21 419.79
➤ Health	R327 873.76
➤ Public Works-Provincial	R184 153.45
➤ DWARF	R333 090.12
➤ SASSA	R43 691.72
➤ LIMDEV	R112 796.76
TOTAL	<u>R78 998 386.99</u>

COLLECTION REPORT FOR THE FOURTH QUARTER OF 2020/ 2021

MONTHS	COLLECTION RATE
April – 2021	101%
May – 2021	110%
June – 2021	77%
Total average	96%

The overall yearly collection rate is 88%

CHALLENGES THAT IMPACT ON COLLECTION

- The non-existent of electricity in R293 Towns such as Dzanani, Waterval, Vleifontein, excluding Tshikota.
- Illegal connections
- Government entities who are not paying the Municipality e.g Rural development and public works.

7. SCM PROCESS

COMPETITIVE BIDDING PROCESSES ACTIVITY

ACTIVITY	Bids Advertised	Evaluated	Adjudicated	Awarded	BBB-EE	Re-Advertised	Cancelled
Balance B/F	15	-	-	-	-	-	-
1 st Quarter	28	14	14	09		05	
2 nd Quarter	17	29	29	25		04	
3 rd Quarter	19	17	17	13		04	
AP-June 21	26	21	21	21		0	
Total to Date	105	81	81	68		13	
ANNEXURE E	A	B	C	D	E	F	F

All requests for adverts were processed. As at June, the following 24 bids were not awarded:

NO	BID NO	DESCRIPTION	CLOSING DATE	COMMENTS
1	23 of 2021	Supply and delivery of 40 x Skip bins for Makhado local municipality.	01-Mar-21	In evaluation
2	07/2021	Re-advertisement: supply and delivery of cleaning material for the period of three years	22 February 2021 at 12:00pm	In evaluation
3	08/2021	Re-advertisement: supply and delivery of hardware material for the period of three years	22 February 2021 at 12:00pm	In evaluation
4	09/2021	Re-advertisement: supply and delivery of paints for the period of three years	22 February 2021 at 12:00pm	In evaluation
5	14/2021	Refurbishment of tourism information centre	26 February 2021 at 12:00pm	In evaluation
6	26 of	Panel of service providers for	15 March 2021	In evaluation

	2021	Supply and delivery of stationery and cartridges/toner for the period three (03) years	at 12:00pm	
7	27 of 2021	Appointment of an electrical contractor for upgrading of Shefeera line	12 March 2021 at 12:00pm	In evaluation
08	28 of 2021	Appointment of an electrical contractor for upgrading Levubu-2 line poles and insulators replacement:	12 March 2021 at 12:00pm	In evaluation
09	29 of 2021	Supply, deliver 5 x CTVT outdoor units 22 KV for Makhado Local Municipality.	12 March 2021 at 12:00pm	In evaluation
10	30 of 2021	Refurbishment of Eltivillas Swimming pool	12 March 2021 at 12:00pm	In evaluation
11	32 of 2021	Upgrading of Dzanani Vehicle testing station from Grade "B" to "A" and calibration.	23 March 2021 at 12:00pm	In evaluation
12	33 of 2021	Supply, delivery of material and construct a concrete palisade fence at Eltivillas Swimming Pool.	23 March 2021 at 12:00pm	In evaluation
13	34 of 2021	Refurbishment of Dzanani taxi rank ablutions blocks	09 April 2021 at 12:00pm	In evaluation
14	35 of 2021	Appointment of an electrical contractor for replacement of double structure poles and insulators at levubu 1 line.	09 April 2021 at 12:00pm	In evaluation
15	36-45 / 2021	Lease of Grazing Padlock R1/GED2, at Different farm Bergvliet 288 L.S and Rietvly 276 L.S.	07-May-21	In evaluation
16	46 of 2021	Supply and delivery of office furniture for the Makhado local Municipality	14 May 2021	In evaluation
17	48 of 2021	Re-advertisement of Appointment of panel of electrical Contractors for electrification of villages for the period of three (03) years	25-May-21	In evaluation
18	49 / 2021	Rehabilitation of Kameel and Alwyn streets	25-Jun-21	On advert
19	50 / 2021	Mudimeli Stormwater and Resurfacing	25-Jun-21	On advert
20	51 / 2021	Refurbishment of Fourway stop at Baobab Street	25-Jun-21	On advert
21	52 / 2021	Appointment of service provider to conduct a laboratory tests for Makhado new and vondeling landfill site ground water monitoring boreholes for the period of three	16 July 2021	On advert

		(03) years		
22	53 / 2021	Call centre and ticketing system for municipal call centre for the period of three(03) years	16-Jul-21	On advert
23	54 / 2021	ERF 210 Burger street market revitalization project	16-Jul-21	On advert
24	55 /2021	Panel of contractors for regrading and regravelling of villages for the period of three (03) years	16-Jul-21	On advert

FORMAL WRITTEN QUOTATION AS AT JUNE 2021

ACTIVITY	Quotations Advertised	Quotations Evaluated	Quotations Awarded
1st Quarter	09	16	16
2nd Quarter	38	08	08
3rd Quarter	19	10	10
APR-JUNE	27	15	15

STATUS OF RECONCILIATIONS AS AT 30 JUNE 2021

Bank reconciliations is up to date
Grant Reconciliation is up to date
Investment Reconciliations is up to date
Assets Reconciliation is up to date
Petty Cash reconciliation is up to date
Retention reconciliation is up to date
Inventory Reconciliation is up to date
Debtors Reconciliations is up to date
Salary Reconciliation is up to date
Vat Reconciliation is done up to Month of 30 June 2021

7. A CASH FLOW POSITION

This statement indicates the financial position as at 30 June 2021 is R 205 898 658.55 .The municipality continue to keep a favorable balance on the monthly basis and this cash flow statement reflect positive balance of R 205 898 658.55 at the end fourth quarter 30 June 2021.

Primary Account	R 205 898 658.55
Closing balance as at 30 June 2021	R 205 898 658.55

LIM344 Makhado - Table C1 Monthly Budget Statement Summary - M12 June

Description	2019/20	Budget Year 2020/21							
	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	81,250	83,070	87,441	7,667	87,686	87,441	245	0%	87,441
Service charges	363,551	375,820	375,820	43,113	370,582	375,820	(5,238)	-1%	375,820
Investment revenue	6,981	6,695	4,403	2,862	5,621	4,403	1,217	28%	4,403
Transfers and subsidies	361,240	439,298	529,320	–	529,320	529,320	–	–	529,320
Other own revenue	44,564	66,616	69,665	5,444	93,374	69,665	23,709	34%	69,665
Total Revenue (excluding capital transfers and contributions)	857,586	971,499	1,066,650	59,087	1,086,583	1,066,650	19,933	2%	1,066,650
Employee costs	259,368	287,426	289,607	20,395	283,918	289,607	(5,689)	-2%	289,607
Remuneration of Councillors	26,436	30,410	30,410	2,211	26,158	30,410	(4,252)	-14%	30,410
Depreciation & asset impairment	122,493	120,089	120,089	11,751	127,511	120,089	7,422	6%	120,089
Finance charges	409	8,170	8,815	–	6,781	8,815	(2,034)	-23%	8,815
Materials and bulk purchases	299,404	299,141	329,256	26,182	306,437	329,256	(22,819)	-7%	329,256
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	224,178	220,221	261,855	11,393	236,691	261,855	(25,164)	-10%	261,855
Total Expenditure	932,287	965,458	1,040,033	71,931	987,496	1,040,033	(52,537)	-5%	1,040,033
Surplus/(Deficit)	(74,701)	6,042	26,617	(12,845)	99,087	26,617	72,470	272%	26,617
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	99,993	54,014	52,657	–	52,657	52,657	(0)	-0%	52,657
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	2,569	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	27,861	60,056	79,274	(12,845)	151,744	79,274	72,469	91%	79,274
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	27,861	60,056	79,274	(12,845)	151,744	79,274	72,469	91%	79,274
Capital expenditure & funds sources									
Capital expenditure	270,514	247,179	293,671	8,761	151,986	293,671	(141,685)	-48%	293,671
Capital transfers recognised	1,605	58,604	55,257	3,146	55,257	55,257	(0)	-0%	55,257
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	188,575	238,413	2,863	96,729	238,413	(141,684)	-59%	238,413

LIM344 Makhado - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		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		480,653	506,133	592,284	14,693	600,188	592,284	7,904	1%	592,284
Executive and council		357,528	385,034	469,106	-	469,106	469,106	(0)	0%	469,106
Finance and administration		123,125	121,099	123,178	14,693	131,082	123,178	7,904	6%	123,178
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		316	282	332	34	390	332	58	17%	332
Community and social services		126	136	136	14	170	136	34	25%	136
Sport and recreation		110	93	93	11	128	93	35	38%	93
Public safety		47	53	103	2	85	103	(18)	-17%	103
Housing		33	-	-	7	7	-	7	#DIV/0!	-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		93,761	125,665	138,258	884	98,361	138,258	(39,897)	-29%	138,258
Planning and development		1,627	5,985	5,985	26	428	5,985	(5,557)	-93%	5,985
Road transport		92,134	119,680	132,273	858	97,933	132,273	(34,340)	-26%	132,273
Environmental protection		-	-	-	-	-	-	-		-
Trading services		385,419	393,433	388,433	43,115	440,301	388,433	51,868	13%	388,433
Energy sources		371,502	379,550	374,550	41,998	425,444	374,550	50,895	14%	374,550
Water management		3	-	-	2	2	-	2	#DIV/0!	-
Waste water management		32	-	-	24	85	-	85	#DIV/0!	-
Waste management		13,882	13,883	13,883	1,092	14,770	13,883	887	6%	13,883
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	960,148	1,025,513	1,119,307	58,726	1,139,240	1,119,307	19,933	2%	1,119,307
Expenditure - Functional	-									
Governance and administration		420,292	453,723	472,527	67,603	458,330	472,527	(14,197)	-3%	472,527
Executive and council		80,313	88,012	96,715	5,895	82,178	96,715	(14,537)	-15%	96,715
Finance and administration		339,979	365,711	375,812	61,708	376,152	375,812	340	0%	375,812
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		10,834	11,144	16,030	922	11,176	16,030	(4,854)	-30%	16,030
Community and social services		3,082	3,158	3,514	252	3,195	3,514	(319)	-9%	3,514
Sport and recreation		1,220	1,133	3,133	80	1,311	3,133	(1,821)	-58%	3,133

Public safety		4,537	5,014	7,153	416	4,618	7,153	(2,536)	-35%	7,153
Housing		-	-	-	-	-	-	-		-
Health		1,995	1,840	2,230	174	2,052	2,230	(179)	-8%	2,230
Economic and environmental services		84,982	145,666	151,324	8,426	140,589	151,324	(10,735)	-7%	151,324
Planning and development		22,347	38,838	37,903	2,690	31,768	37,903	(6,136)	-16%	37,903
Road transport		62,636	106,828	113,421	5,736	108,822	113,421	(4,599)	-4%	113,421
Environmental protection		-	-	-	-	-	-	-		-
Trading services		416,179	354,924	400,152	29,981	377,401	400,152	(22,751)	-6%	400,152
Energy sources		320,055	331,434	370,358	27,190	345,483	370,358	(24,875)	-7%	370,358
Water management		90	96	191	10	72	191	(120)	-62%	191
Waste water management		-	-	-	-	-	-	-		-
Waste management		96,033	23,395	29,603	2,781	31,847	29,603	2,244	8%	29,603
Other		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	932,287	965,458	1,040,033	106,931	987,496	1,040,033	(52,537)	-5%	1,040,033
Surplus/ (Deficit) for the year		27,861	60,056	79,274	(48,205)	151,744	79,274	72,470	91%	79,274

LIM344 Makhado - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		437,521	474,002	567,668	–	553,029	567,668	(14,639)	-2.6%	567,668
Vote 2 - WASTE MANAGEMENT		13,914	13,883	13,883	1,115	14,855	13,883	972	7.0%	13,883
Vote 3 - ROAD TRANSPORT		11,775	30,682	33,682	845	13,645	33,682	(20,036)	-59.5%	33,682
Vote 4 - WATER		3	–	–	2	2	–	2	#DIV/0!	–
Vote 5 - ELECTRICITY- A		9,714	983	983	(267)	(9,264)	983	(10,247)	-1042.1%	983
Vote 6 - ELECTRICITY- B		350,766	370,793	365,793	66,831	389,620	365,793	23,827	6.5%	365,793
Vote 7 - ELECTRICITY- C		6,276	3,876	3,876	9,748	30,310	3,876	26,434	682.1%	3,876
Vote 8 - ELECTRICITY- D		4,746	3,898	3,898	686	14,778	3,898	10,881	279.2%	3,898
Vote 9 - CORPORATE SERVICES		1,957	2,729	2,729	1,965	3,749	2,729	1,019	37.3%	2,729
Vote 10 - PLANNING AND DEVELOPMENT		1,874	6,346	6,346	(308)	2,382	6,346	(3,964)	-62.5%	6,346
Vote 11 - COMMUNITY AND SOCIAL SERVICES		173	189	239	16	254	239	16	6.5%	239
Vote 12 - HOUSING		34	–	–	7	7	–	7	#DIV/0!	–
Vote 13 - OTHER		–	–	–	–	–	–	–	–	–
Vote 14 - SPORTS AND RECREATION		476	123	123	24	493	123	370	301.9%	123
Vote 15 - BUDGET AND TREASURY		120,920	118,009	120,088	13,062	125,380	120,088	5,292	4.4%	120,088
Total Revenue by Vote	2	960,148	1,025,513	1,119,307	93,726	1,139,240	1,119,307	19,933	1.8%	1,119,307
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		81,001	132,815	141,788	6,577	124,621	141,788	(17,167)	-12.1%	141,788
Vote 2 - WASTE MANAGEMENT		96,033	23,395	29,603	2,781	31,847	29,603	2,244	7.6%	29,603
Vote 3 - ROAD TRANSPORT		28,687	29,280	28,872	2,561	30,494	28,872	1,622	5.6%	28,872
Vote 4 - WATER		90	96	191	10	72	191	(120)	-62.5%	191
Vote 5 - ELECTRICITY- A		20,956	21,015	30,771	1,923	26,834	30,771	(3,937)	-12.8%	30,771
Vote 6 - ELECTRICITY- B		287,445	298,120	325,069	24,252	339,226	325,069	14,157	4.4%	325,069
Vote 7 - ELECTRICITY- C		1,074	1,466	1,876	177	1,510	1,876	(366)	-19.5%	1,876

Waste management		-	4,570	3,628	460	1,872	3,628	(1,756)	-48%	3,628
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	270,514	247,179	293,671	8,761	151,986	293,671	(141,685)	-48%	293,671
Funded by:										
National Government		1,605	58,604	55,257	3,146	55,257	55,257	(0)	0%	55,257
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1,605	58,604	55,257	3,146	55,257	55,257	(0)	0%	55,257
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	188,575	238,413	2,863	96,729	238,413	(141,684)	-59%	238,413
Total Capital Funding		1,605	247,179	293,671	6,009	151,986	293,671	(141,685)	-48%	293,671

LIM344 Makhado - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		143,652	(88,380)	188,480	198,983	188,480
Call investment deposits		0	990	990	-	990
Consumer debtors		(19,805)	5,369	30,519	31,045	30,519
Other debtors		(41,626)	133,090	133,345	262,621	133,345
Current portion of long-term receivables		-	-	-	-	-
Inventory		125,402	113,100	112,850	127,076	112,850
Total current assets		207,622	164,169	466,184	619,724	466,184
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		15,965	15,842	15,842	15,581	15,842
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1,578,484	2,513,480	2,559,771	1,586,545	2,559,771
Biological		-	-	-	-	-
Intangible		2,118	4,418	4,618	1,384	4,618
Other non-current assets		2,160	-	-	2,160	-
Total non current assets		1,598,727	2,533,739	2,580,231	1,605,670	2,580,231
TOTAL ASSETS		1,806,349	2,697,908	3,046,415	2,225,394	3,046,415
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		3,568	-	-	3,568	-
Consumer deposits		16,567	10,458	10,458	15,739	10,458
Trade and other payables		24,746	(194,064)	135,084	299,101	135,084
Provisions		32,242	26,893	26,893	97,679	26,893
Total current liabilities		77,123	(156,713)	172,435	416,088	172,435
Non current liabilities						
Borrowing		(3,385)	-	-	(1,770)	-
Provisions		145,917	121,789	121,789	90,078	121,789

Total non current liabilities		142,531	121,789	121,789	88,309	121,789
TOTAL LIABILITIES		219,654	(34,924)	294,224	504,396	294,224
NET ASSETS	2	1,586,695	2,732,832	2,752,191	1,720,998	2,752,191
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		1,558,834	2,732,832	2,752,191	1,720,998	2,752,191
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,558,834	2,732,832	2,752,191	1,720,998	2,752,191

Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		52,086	7,398	45,818	52,273	62,247	45,818			45,818
Cash/cash equivalents at beginning:		91,566	143,652	143,652		143,652	143,652			143,652
Cash/cash equivalents at month/year end:		143,652	151,050	189,470		205,899	189,470			189,470