

ANNEXURE A

FINANCE: IN YEAR MONITORING AND REPORTING: 2ND QUARTER: 2024/2025 FINANCIAL YEAR (MONTH ENDING 31 DECEMBER 2024) (6/1/1(2024/25))

1. SECOND QUARTER SDBIP 31 DECEMBER 2024

MUNICIPAL FINANCIAL MANAGEMENT AND VIABILITY

Summary of Second quarter SDBIP (October , Nov and Dec 2024) 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	Achieved	3700	4224
Improved Unqualified audit Opinion	Achieved	To achieve Unqualified audit opinion	Unqualified audit opinion
Request to Submit budget input by 31 Dec 2024	Target Achieved	Request to Submit budget input by department 31 Dec 2024	Memo has been issued to request department to submit budget input and sent to department on 09 Dec 2024
Number of section 71 reports submitted to Treasury within 10 days after the end of the month by (Oct- Nov and Dec 2023)	Achieved	3	3
Percentage Expenditure on MIG by 31 December 2024	Achieved	45%	81%
Percentage Expenditure of Financial Management Grant by 31 December 2024	Achieved	50%	55%
Percentage Expenditure on INEP Grant by 31 December 2024	Achieved	45%	62%
Percentage of Tenders processed within 90 days by 31 December 2024 (From closing date in the advert)	Achieved	95%	100%

Percentage of Electricity Distribution loss by 31 December 2024	Achieved	10%	17%
Percentage of Invoices Paid within 30 days of receipt by 31 December 2024	Achieved	100%	100%
Percentage of Billed revenue collected per month during 2024/25 (31 December 2024 Financial Year	Not Achieved	90%	95%

Figure 1: Summary of 2nd quarter ending 31 December 2024 SDBIP

2. ANALYSIS OF SECOND QUARTER SDBIP KEY PERFORMANCE INDICATORS AND ACHIEVMENT ENDING 31 DECEMBER 2024.

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

- The target was for the municipality to register 3700 by the end of second quarter. The municipality achieved the target by registering only 4224 by the end of December 2024

2. To achieve unqualified audit opinion for 2023/24 financial year.

- The target was for the municipality to achieve unqualified audit opinion for 2023/2024 financial year by 30 November 2024. The target was achieved improved audit outcome the performance information improved from qualified to unqualified audit opinion.

3. Approved 2024/25 Budget by 31 May 2025

- The target was for the municipality to send request to departments for proposed budget by 31 December 2024 and the target was achieved.

4. Number of section 71 reports submitted to Treasury within 10 days after the end of the month by 31 December 2024

- 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 were achieved and three section 71 reports were submitted to both national and provincial Treasury during second quarter.

5. Percentage Expenditure of Financial Management Grant by 31 December 2024.

- The target was to spend 50% of financial management grant by 31 December 2024. The municipality achieved by this target by spending 55% of the budget.
6. Percentage of Tenders processed within 90 days by 31 December 2024 (From closing date in the advert). The target was achieved by 100% .
 7. Percentage of Electricity Distribution loss by 31 December 2024

The target for the municipality was to achieve less than 10% on distribution loss at the end of the second quarter ending 31 December 2024. The target not achieved by 17%

8. 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.
9. Percentage of Billed revenue collected per month during 2024/25 as at 31 December 2024 Financial Year.
 - The target was for the municipality to achieved 90% collection rate at the end of the quarter ending 31 December 2024. The target was achieved by 95% .

3. ANALYSIS FROM REPORTS FROM INCOME AND EXPENDITURE QUARTER TWO ENDING 31 DECEMBER 2024
SUMMARY: INCOME AND EXPENDITURE REPORT PERFORMANCE

SUMMARY: INCOME AND EXPENDITURE REPORT PERFORMANCE

The actual operational income till the second quarter is R 376 732 million and actual to date is R 808 397 million. The operational expenditure for the same period is R 348 518 million and actual to date is R 681 914 million.

Types of Budget	Approved Budget	Budget Spent	Balance	% Spent
Operational	R 1 188 billion	R 681 million	R 507 million	57%
Capital	R 319 million	R 160 million	R 160 million	50%
Total	R 1 507 billion	R 841 million	R 666 million	55.%

4. SUMMARY OF PERFORMANCE OF INCOME AND EXPENDITURE 31 DECEMBER 2024

Description	Budget Year 2024/25									
R thousands	Original Budget	Mid-year Projections	Q1 Sept 2024	Q2 Dec 2024	YTD todate	YTD Variance	YTD variance	YTD Actual Budget/Budget %	Actual vs Projected%	Full Year Forecast
<u>Revenue By Source</u>										
Property rates	123 715 000,00	61 857 500,00	31 597 806,14	31 317 710,82	62 915 516,96	1 058 016,96	2%	51%	102%	123 715 000,00
Service charges - electricity revenue	466 929 000,00	233 464 500,00	122 475 619,00	100 108 966,06	222 584 585,06	-10 879 914,94	-5%	48%	95%	466 929 000,00
Service charges - refuse revenue	15 340 000,00	7 670 000,00	4 023 686,69	4 158 443,62	8 182 130,31	512 130,31	6%	53%	107%	15 340 000,00
Rental of facilities and equipment	348 000,00	174 000,00	70 696,43	77 320,96	148 017,39	-25 982,61	-18%	43%	85%	348 000,00
Interest earned - external investments	7 583 000,00	3 791 500,00	1 404 450,78	919 838,74	2 324 289,52	-1 467 210,48	-63%	31%	61%	7 583 000,00
Interest earned - outstanding debtors	47 627 000,00	23 813 500,00	8 823 489,21	4 729 587,51	13 553 076,72	-10 260 423,28	-76%	28%	57%	47 627 000,00
Fines, penalties and forfeits	4 786 000,00	2 393 000,00	517 090,20	589 302,70	1 106 392,90	-1 286 607,10	-116%	23%	46%	4 786 000,00
Licences and permits	3 779 000,00	1 889 500,00	917 370,53	1 030 931,26	1 948 301,79	58 801,79	3%	52%	103%	3 779 000,00
Transfers and subsidies	520 303 000,00	260 151 500,00	257 466 321,78	227 669 885,76	485 136 207,54	224 984 707,54	46%	93%	186%	520 303 000,00
Operational Revenue	57 935 000,00	28 967 500,00	4 367 898,00	6 130 402,77	10 498 300,77	-18 469 199,23	-176%	18%	36%	57 935 000,00
Total Revenue	1 248 345 000,00	624 172 500,00	431 664 428,76	376 732 390,20	808 396 818,96	184 224 318,96	30%	65%	130%	1 248 345 000,00

Description	Budget Year 2024/25									
	Original Budget	Mid-year Projections	Q1 Sept 2024	Q2 Dec 2024	YTD todate	YTD Variance	YTD variance	YTD Actual Budget/Budget %	Actual vs Projected%	Full Year Forecast
<u>Expenditure By Source</u>										
Employee related costs	329 105 000,00	164 552 500,00	84 761 765,52	105 358 116,10	190 119 881,62	25 567 381,62	16%	58%	116%	329 105 000,00
Remuneration of councillors	33 568 000,00	16 784 000,00	7 430 337,75	8 403 287,84	15 833 625,59	-950 374,41	-6%	47%	94%	33 568 000,00
Debt impairment	77 287 000,00	38 643 500,00	18 679 081,90	9 009 758,01	27 688 839,91	-10 954 660,09	-28%	36%	72%	77 287 000,00
Depreciation & asset impairment	159 889 000,00	79 944 500,00	38 045 202,62	37 950 004,90	75 995 207,52	-3 949 292,48	-5%	48%	95%	159 889 000,00
Finance charges	20 731 000,00	10 365 500,00	3 273 852,85	6 133 647,35	9 407 500,20	-957 999,80	-9%	45%	91%	20 731 000,00
Bulk purchases	330 000 000,00	165 000 000,00	107 865 845,00	90 568 086,85	198 433 931,85	33 433 931,85	20%	60%	120%	330 000 000,00
Other materials	29 415 000,00	14 707 500,00	11 032 617,40	9 858 235,64	20 890 853,04	6 183 353,04	42%	71%	142%	29 415 000,00
Contracted services	155 156 000,00	77 578 000,00	50 468 328,59	72 548 321,42	123 016 650,01	45 438 650,01	59%	79%	159%	155 156 000,00
Operational costs	53 806 000,00	26 903 000,00	11 838 987,56	8 688 482,39	20 527 469,95	-6 375 530,05	-24%	38%	76%	53 806 000,00
Total Expenditure	1 188 957 000,00	594 478 500,00	333 396 019,19	348 517 940,50	681 913 959,69	87 435 459,69	15%	57%	115%	1 188 957 000,00

5. APPROVED CONDITIONAL GRANT AS AT 31 DECEMBER 2024

Details of Grants allocated ,Grants Performance as at 31 DECEMBER 2024

	Budget Year 2024/25									
Description	APPROVED BUDGET	Grants Received YTD R '000	Actual Received Q1 R '000	Actual Received Q2	Actual Q1 Expenditure R'000	Actual Q2 Expenditure R'000	Actual to date Expenditure R'000	% Spent on received	BUDGET VS ACTUAL %	Full Year Forecast
APPROVED CONDITIONAL GRANT										
<u>Funded by:</u>										
MIG	105,490	95,490	95,490	15,000	41,352	44,094	85,446	89%	81%	105,490
INEP	12,506	7,500	2,500	5,000	260	7,494	7,753	103%	62%	12,506
FMG	1,900	1,900	1,900		527	518	1,045	55%	55%	1,900
EPWP	2,560	1,791	733		733	547	1,280	71%	50%	2,560
Disaster Grants- Rollover	4,558	4,558			3,340	1,218	4,558	100%	100%	4,558
Disaster Grants	6,006	3,003	1,201	1,802		2,573	2,573	86%	43%	6,006
Total Grants	133,020	114,242	101,824	21,802	46,212	56,444	102,655	90%	77%	133,020

1. Municipal infrastructure Grant (MIG)

The actual amount received for the second quarter is R 15 000 million and to date is R 95 490 million and actual expenditure for the second quarter is R 44 094 million and to date is R 85 446 million that represent 67% of expenditure against approved allocation of R 105 490 million.

2. Integrated National Electricity Programme (INEP)

The actual amount received for the second quarter is R 5 000 million and to date is R 7 500 million and actual expenditure for the second quarter is R 7 494 and to date is R 7 753 million that represents 62% of expenditure against approved allocation of R 12 506 million.

3. Financial Management Grant (FMG)

The actual amount received for the second quarter is zero and to date is R 1 900 million and actual expenditure for the second quarter is R 518 thousands and to date is R 1 045 million that represents 55% against the approved allocation of R 1 900 million.

4. Expanded Public Works Programme (EPWP)

The actual amount received for the second quarter is R 1 058 million and to date is R 1 791 million and actual expenditure for the second quarter is R547 thousands and to date is R 1280 million that represent 50% against the approved allocation of R 2 560 million

5. Disaster Management Grants (Current year and Rollover)

The actual amount received for the second quarter is R 1 802 million and to date is R 3 003 million and actual expenditure for the second quarter is R 2 573 million and to date is R 2 573 million that represent 43% against the approved allocation of R 6 006 million.

The amount approved for Rollover is R 4 558 million and actual expenditure to date is R 4 558 million which represent 100% spending against rollover.

6. CAPITAL EXPENDITURE.

The Actual Capital expenditure for the second quarter Dec 2024 is R 73 954 million and to date is R 160 018 million which represents 50% spending against the approved budget of R 319 919 million.

CODE	DEPARTMENT	BUDGET	EXPENDITURE	VARIANCE	PERCEN-TAGE
SC	Technical Services	R 295 993,000.00	R 152, 209,861.93	R 144 478 650.01	51%
SC	Community Services	R 6 300 000.00	R 2 ,664 ,163.00	R 3 635 837.00	42%

SC	Budget and Treasury	R 8 300 000.00	R 178 109.14	R 8 ,121,890.86	2%
SC	Corporate Services	R 6 640 000.00	R 4 849 183.75	R 1 790 816.25	73%
SC	Regional Offices	R 2 686 000.00	R 116 ,933.90	R 2 569 066.10	4%
	TOTAL	R 319 919 000.00	R 160 018 251.72	R 160 596 260.22	50%

Analysis of Capital budget expending per department

Department of Budget and Treasury office

The actual expenditure for the second quarter is R 117 and to date is R 117 compared with the projection of R 3 150 million which result to underspending by 91%. The expenditure incurred for the second quarter represents 4% of approved budget of R 6 300 million for 2024/25 financial year.

Technical Services Department

The actual expenditure for the second quarter is R 70 735 million and to date is R 152 210 million compared with the projection of R 147 996 million which result to over spending by 2 %. The expenditure incurred for the second quarter represent 51% of approved budget of R 295 993 million for 2024/2025 financial year

Department of Community services

The actual expenditure for the second quarter is R 1 364 million and to date is R 2 644 million compared with the projection of R 3 150 million which result to under spending by 15%.The expenditure incurred for the second quarter represent 43% of approved budget of R 6 300 million for 2024/25 financial year.

Department of Corporate Services

The actual expenditure for the second quarter is R 1 576 million and to date is R 4 849 million compared with the projection of R 3 320 million which result to over spending by 46%. The expenditure incurred for the second quarter represent 73% of approved budget of R 6 640 million for 2024/25 financial year

Regional Offices

The actual expenditure for the second quarter is R 117 thousand and to date is R 117 thousand compared with the projection of R 1 343 million which result to under spending by 91%. The expenditure incurred for second quarter represent 4% of approved budget of R 2 686 million for 2024/25 financial year.

SOURCES OF FINANCE - CAPITAL REVENUE

It should be noted that Capital Revenue represents the sources of finances of capital expenditure Section 71 Report in terms of the MFMA.

The above table show how the capital contribution has been financed and recognised during the quarter. The municipality projected to R 159 959 million during the quarter and only R 160 018 million was spent. An amount of R 89 891 million has been recognised from transfer and R 70 127 million was recognised from internally generated revenue. This represents 50% of the approved capital budget amount of R 319 919 million for 2024/25 financial year

7. **DEBTORS** The amount outstanding from debtors as at 31 December 2023 is R 535 879 506.54

Aged Debtors - DECEMBER 2024								
Description	Budget Year 2024/25							
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	180 Days and Over	Total	Total over 90 days
R thousands								
Debtors Age Analysis By Income Source								
Trade and Other Receivables from Exchange Transactions - Water	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	31,122	1,205	749	742	650	48,046	82,515	49,438
Receivables from Non-exchange Transactions - Property Rates	12,509	3,513	9,626	5,125	3,312	168,766	202,852	177,204
Receivables from Exchange Transactions - Waste Water Management	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1,746	529	474	434	418	29,369	32,970	30,221
Receivables from Exchange Transactions - Property Rental Debtors	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	6,945	5,310	3,355	3,363	3,328	150,075	172,376	156,767
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–
Other	9,386	1,225	6,546	1,129	1,010	25,872	45,167	28,011
Total By Income Source	61,708	11,782	20,750	10,793	8,719	422,128	535,879	441,640
Debtors Age Analysis By Customer Group								
Organs of State	4,867	1,355	2,533	989	970	51,520	62,233	53,478
Commercial	24,842	1,517	3,662	1,443	1,564	47,273	80,301	50,280
Households	14,921	5,684	5,452	4,266	3,581	218,038	251,942	225,886
Other	17,078	3,226	9,103	4,095	2,604	105,297	141,403	111,996
Total By Customer Group	61,708	11,782	20,750	10,793	8,719	422,128	535,879	441,640

MAKHADO LOCAL MUNICIPALITY

Quarter 2 Debt Breakdown Analysis - 31 December 2024

		Towns							
Account Type	Total Amount	Farm	Ha-Tshikota (Vleifontein)	Louis Trichardt	Makhado A (Dzanani)	Tshikota	Villages	Vuwani	Waterval
Agriculture	148,383,164.97	147,493,458.50	0	852,849.61	0	-443.2	37,300.03	0	0
Businesses/ Industrial	80,301,382.60	35,500,007.83	1,622,623.35	33,565,645.50	6,856,095.75	375,588.14	791,614.82	0	1,589,807.17
Churches	719,373.08	99,884.15	177,278.16	162,769.89	42,698.37	21,058.12	81,440.30	0	134,244.09
Government (SOP)	38,402,329.20	35,361,752.57	0.00	1,716,280.10	327,720.09	365,538.02	394,303.41	0	236,734.98
Municipal	1,732,216.17	71,625.71	43,735.61	1,385,085.85	44,623.84	13,291.38	8,740.21	0	165,113.57
Public Benefit Organisation (PBO)	46,599.38	43,567.98	0	4,841.95	-1,810.55	0	0	0	0
Public Service Infrastructure (PSI)	798,775.94	612,726.51	0	186,047.60	0	0	0	0	1.83
Residential	243,397,303.37	2,900,691.78	46,592,303.38	53,356,939.27	20,877,061.58	10,304,464.89	17,639,790.25	0.00	91,726,052.22
Public Service Purpose (PSP)	22,098,362.23	16,146,348.08	1,935,977.87	-135,108.03	1,760,600.97	504,341.43	1,231,638.92	0.00	654,562.99
GRAND - TOTAL	535,879,506.54	238,230,063.11	50,371,918.37	91,095,351.74	29,906,990.05	11,583,838.78	20,184,827.94	0.00	94,506,516.85

Summary of Debt Impairment Narration

Allowance for debt impairment for the second quarter ending 31 December 2024 equals R437.737 million.

The Total Consumer Debtors as at the 31st December 2024 equals R535.879 million.

The Net Debt Collectible as at 31st of December 2024 equals R98.143 million.

The table below reflects both the collection rate and the distribution loss for the second quarter ending 31 December 2024

Collection Rate Table							
Quarter - 1		Quarter - 2		Quarter – 3		Quarter - 4	
Month	<u>Percentage</u>	Month	<u>Percentage</u>	Month	<u>Percentage</u>	Month	<u>Percentage</u>
July – 2024	86	Oct-24	107	January – 2025		Apr-25	
August – 2024	74	Nov-24	97	Feb-25		May-25	
Sep-24	102	Dec-24	81	Mar-25		Jun-25	
Total	262	Total					
Average percentage for the Quarter - 1	87	Average percentage for the Quarter - 2	95%	Average percentage for the Quarter - 3		Average Percentage for Fourth quarter	

The second quarter average collection rate is 95%.

The mid-year average collection rate is 91%.

Distribution Rate Table							
Quarter - 1		Quarter - 2		Quarter – 3		Quarter - 4	
Month	<u>Percentage</u>	Month	<u>Percentage</u>	Month	<u>Percentage</u>	Month	<u>Percentage</u>
July – 2024	20%	Oct-24	17%	January – 2025		Apr-25	
August – 2024	17%	Nov-24	30%	Feb-25		May-25	
Sep-24	7%	Dec-24	5%	Mar-25		Jun-25	
Total	44%	Total	52%				
Average percentage for the Quarter - 1	15%	Average percentage for the Quarter - 2	17%	Average percentage for the Quarter - 3		Average Percentage for Fourth quarter	

The 2nd Quarter average Distribution Loss is 17%, while the mid-year average Distribution Loss is 16%.

- **CHALLENGES**
- The non-existent of electricity in R293 Towns such as Dzanani, Waterval, Vleifontein, excluding Tshikota still exists as a challenge towards collection.
- Illegal connections

STRATEGIES TO IMPROVE COLLECTION

- The meters are physically checked to the those customers that are not buying or buying electricity that is unreasonably or too low because they raise a suspicion of illegal connection by Technical and finance.
- Credit Control will be applied to Government and business to be implemented without compromise.
- Municipality has handed over debts that is older and which cannot be collected using internal credit control measures to appointed debt collectors who are currently working on the data provided and are monitored on the monthly basis.
- Installation of prepaid meter and replacement of conventional meters those who are no longer accurate.
- Cancellation of Madombidzha Eskom intake point and Madodonga Eskom intake point.
- Disconnection of illegal connections.
- Implementation of Revenue Protection Committee.

CHALLENGES OF COLLECTION

The non-existent of electricity in R293 Towns such as Dzanani, Waterval, Vleifontein, excluding Tshikota still exists as a challenge towards collection.

SCM PROCESS

6. COMPETITIVE BIDDING PROCESSES ACTIVITY

NO	BID NO	DESCRIPTION	CLOSING DATE	COMMENTS
01	28 of 2024	Panel of civil contractors for Supply and delivery, Installation of culverts pipes and maintenance of existing stormwater drainage , pipes and V-drains for the period of three (03) years as and when required	21 October 2024	In Evaluation
02	30 of 2024	Panel of service provider for supply and delivery of stationary for the period of three years as and when required	21 October 2024	In Evaluation

03	32 of 2024	Refurbishment of Ha-Mutsha Community Hall	15 November 2024	In Evaluation
04	33 of 2024	Refurbishment of Waterval Community Hall	15 November 2024	In Evaluation
05	34 of 2024	Refurbishment of Ha-Muduluni Community Hall	15 November 2024	In Evaluation
06	35 of 2024	Refurbishment of Dzanani regional office	15 November 2024	In Evaluation
07	36 of 2024	Refurbishment of Vleifontein satellite office	15 November 2024	In Evaluation
08	37 of 2024	Supply and delivery of tablets and Mac OS laptop for the period of three years	27 November 2024	In Evaluation
09	38 of 2024	Laptop tracking and recovery solution for the period of three years	27 November 2024	In Evaluation
10	39 of 2024	Supply and delivery of laser camera for Makhado traffic law enforcement	25 November 2024	In Evaluation
11	40 of 2024	Supply ,delivery of materials and labour for tilling of Municipal offices	18 November 2024	In Evaluation
12	41of 2024	Construction of guardroom septic tank and water tank at Eastberg view	18 November 2024	In Evaluation
13	42 of 2024	Refurbishment of Eltivillas sport facility	18 November 2024	In Evaluation
14	46 of 2024	Supply and delivery of hardware materials for a period of three years	27 November 2024	In Evaluation

FORMAL WRITTEN QUOTATION ABOVE R30 000.00 AS AT 31 DECEMBER 2024

ACTIVITY	Quotations Advertised	Quotations Evaluated	Quotations Awarded	BALANCE
1st QUARTER	39	10	10	29
2nd QUARTER	29	25	25	33

FORMAL WRITTEN QUOTATION BELOW R30 000.00 AS AT 31 DECEMBER 2024

ACTIVITY	Quotations Requested	Quotations Evaluated	Quotations Awarded	BALANCE
1 st QUARTER	21	21	21	0
2 nd QUARTER	61	61	61	0

PROCUREMENT DEVIATION SECOND QUARTER REPORT

1. The number of awards made in terms of SCM regulation 36

= 07

2. Reason(s) for deviation in terms of SCM Regulations 36

Reason: Sole service providers and impractical to follow normal SCM process

3. Total value of deviations under R200 000.00

= R 143 328.41

4. Total value of deviations over R200 000

= R0

5. Total number of deviations under R 200 000 is 09

6. Total number of deviations over R 200 000 is 0

7. Total value of deviations awarded through SCM Regulation 36

= R 143 328.41

PROGRESS REPORT ON BUDGET FUNDING PLAN 2024/2025 AS AT 31 DECEMBER 2024

1.Detailed Funding Implementation Plan /Activities								2.Monthly Performance on Implementation Activities							
				Responsible for Performing /executing the activity		Responsible for reviewing/monitoring performance		December							
								By Responsible Official					By Supervisor		
	Activity	Frequency	Start Date	Due Date	Responsible Designation (Internal Clerk Rev)	Oversight Designation (CFO/Revenue)	POE	Was Activity Performed	Activity Status	POE (On Implemented)	POE TYPE	Comments	Activity Evaluation (All)	Comments	
Baseline Assessment	Determine current cashflow status at beginning of year 2 / Prior implementation	Once Off Activity	2024/07/01	2024/10/31	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None	
Settings of targets	Establish target to be achieved over the funding plan period	Once Off Activity	2024/07/01	2025/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None	
Monthly Cashflows plans	Set Monthly Actual cash projections	Monthly	2024/07/01	2025/06/30	Budget Manager	CFO	The monthly Budget schedules from SA 25 to SA 29.	Yes	Concluded	Concluded	The monthly Budget schedules from SA 25 to SA 29.	None	Yes	None	
Monthly Analysis of Actual Cash spending	Analyse the actual cash spending against the Monthly cashflow projections	Monthly	2024/07/01	2025/06/30	Expenditure Manager	CFO	C Schedules and Comprehensive report on the analysis of Actuals against projections (Income and Expenditure)	Yes	Concluded	Concluded	C Schedules and Comprehensive	None	Yes	None	
		Select						No	Select	Select			Select		
		Select						No	Select	Select			Select		
Baseline Assessment	Determine current cashflow status at begging of year 2 / Prior implementation funding plan	Once Off Activity	2024/07/01	2024/10/31	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None	
Settings of targets	Establish target to be achieved over the funding plan period	Once Off Activity	2024/07/01	2025/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None	
Effective Cash and liquidity Management	To ensure that Municipality is able to meets its short-term obligations and to have enough liquidity to cover all monthly expenditure	Monthly	2024/07/01	2025/06/30	CFO	CFO	Monthly report for all income vs obligations paid	Yes	Concluded	Concluded	Monthly report for all income vs	None	Yes	None	
Settings of targets	Establish target to be achieved over the funding plan period	Once Off Activity	2024/07/01	2025/06/30	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None	

Baseline Assessment	Determine current collection rate status at begging of year 2 / Prior implementation funding plan	Once Off Activity	2024/07/01	2024/10/31	CFO	CFO	Funding Plan	Yes	Conclude d	Conclude d	Funding Plan	None	Yes	None
Monthly Consumer Statements	Issuing Monthly Consumer Statements	Monthly	2024/07/01	2025/06/30	Revenue Manager	CFO	Billing Report and Sample of 20 Consumer statements	Yes	Conclude d	Conclude d	Report and Sample of	None	Yes	None
Credit control and debt collection procedures	Implementation of credit control and debt collection procedures	Monthly	2024/07/01	2025/06/30	Revenue Manager	CFO	Disconnection listing report and progress report on debt collections on the minthly basis	Yes	Conclude d	Conclude d	tion listing report and progress	None	Yes	None
Revenue enhancement strategy to be finilised DBSA	To ensure Implementation of the strategy is done	Quarterly	31/01/2025	30/06/2025	Revenue Manager	CFO	Implementation report to be submitted to LPT on quartely basis	Yes	In progress	In progress	ation report to be	enhancem ent strategy	Yes	None
Revenue enhancement strategy to be finilised DBSA	To ensure that the Revenue enhancement strategy is complete	Once Off Activity	2024/07/01	2024/12/31	Revenue Manager	CFO	Final Revenue enhancement strategy Report	Yes	In progress	In progress	Final Revenue enhancem ent strategy still in progress	Revenue enhancem ent strategy	Yes	None
Government debt accuracy to avoid dispute of invoice	Test the Accuracy of Billing over government debt	Monthly	2024/07/01	2025/06/30	Revenue Manager	CFO	Billing Report	Yes	Conclude d	Conclude d	Billing Report	None	Yes	None
Government debt collection	Enter into Arrangements over payment of government debt	Monthly	2024/07/01	2025/06/30	Revenue Manager	CFO	Contracts agreements	No	Not Yet Started	Not Yet Started	agreement s	None	N/a	None
Revenue enhancement /protection committee	Establish a functional Revenue steering Committee	Once Off Activity	2024/07/01	2024/08/31	CFO	CFO	Registers and Minutes/Reports	Yes	Conclude d	Conclude d	and Minutes/R	None	Yes	None
Revenue enhancement /protection committee	Functionality of Steering Committee through meetings	Weekly	2024/07/01	2025/06/30	CFO	CFO	Registers and Minutes/Reports	Yes	Conclude d	Conclude d	Registers and Minutes/R eports	None	Yes	None

TOP 100 Debtors (Excluding organs of state)	Develop a plan on a Targeted Approach on Top 100 Debtors	Once Off Activity	2024/07/01	2024/10/31	Revenue Manager	CFO	List of top 100 debtors plan	Yes	Concluded	Concluded	List of top 100 debtors plan	None	Yes	None
TOP 100 Debtors (Excluding organs of state)	Implementation of the Top 100 Debtors plan	Monthly	2024/07/01	2025/06/30	Revenue Manager	CFO	Comprehensive progress report on the top 100 debtors plan on the Monthly basis	Yes	Concluded	Concluded	Comprehensive progress report on the top 100 debtors plan on the Monthly basis	None	Yes	None
Cost Reflective Tariffs	Review waste management tariffs to be cost reflective	Once Off Activity	2024/07/01	30/06/2025	Revenue Manager	CFO	Waste Management cost reflective Tariff report	No	Not Yet Started	Not Yet Started	Waste Management cost reflective Tariff report	None	N/a	None
Baseline Assessment	Determine current status at begging of year 2 / Prior implementation of funding plan	Once Off Activity	2024/07/01	2024/08/31	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None
Settings of targets	Establish target to be achieved over the funding plan period	Once Off Activity	2024/07/01	2024/08/31	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None
Listing of Non Core Expenditure	Identify the Non Core Expenditure where reduction as per Target set will be performed	Annualy	2024/07/01	2025/06/30	Manager Expenditure	CFO	Expenditure Analysis Report to be submitted to LPT	Yes	Concluded	Concluded	Expenditure Analysis Report to be submitted to LPT	None	Yes	None
Cost containment Measures	Implementation of cost containment policy	Quarterly	30/09/2024	30/06/2025	Manager Expenditure	CFO	Cost Containment Policy Implementation Report	Yes	Concluded	Concluded	Cost Containment Policy Implementation Report	None	Yes	None
		Select						No	Select	Select			Select	
Baseline Assessment	Determine current status at begging of year 2 / Prior implementation of funding plan	Once Off Activity	2024/07/01	2024/10/31	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None
Settings of targets	Establish target to be achieved over the funding plan period	Once Off Activity	2024/07/01	2024/10/31	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None

Top Creditors Listing	Determine the Top 10 Creditors	Monthly	2024/07/01	2025/06/30	Manager Expenditure	CFO	List of top ten creditors to be submitted to LPT on the Monthly basis	Yes	Concluded	Concluded	ten creditors to be submitted	None	Yes	None
30 days payment Turnaround	Ensure that Current Accounts are paid within 30 days of invoice Receipt	Monthly	2024/07/01	2025/06/30	Manager Expenditure	CFO	Bank statements and invoice register	Yes	Concluded	Concluded	statements and	None	Yes	None
Approval of orders	To ensure that all orders are approved where the is actual cash on hand to settle	Weekly	2024/07/01	2025/06/30	Manager Expenditure	CFO	list of orders that have been approved after budget confirmations	Yes	Concluded	Concluded	orders that have been	None	Yes	None
Enter into Payment plan (Agreement) with other Creditors where applicable	Enter into Payment plan/arrangement with other Creditors where applicable	Monthly	2024/07/01	2025/06/30	Manager Expenditure	CFO	Copy of signed payment arrangement	Yes	In progress	In progress	signed payment	payment plan to	Yes	None
		Select												
Baseline Assessment	Determine current status at begging of year 2 / Prior implementation of funding plan	Once Off Activity	2024/07/01	2024/10/31	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None
Settings of targets	Establish target to be achieved over the funding plan period	Once Off Activity	2024/07/01	2024/10/31	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	Funding Plan	None	Yes	None
Monthly grant Reconciliations	Monthly Reconciliations of all Conditional Grants	Monthly	2024/07/01	2025/06/30	Budget Manager	CFO	Grant Register	Yes	Concluded	Concluded	Grant Register	None	Yes	None
Monthly grant Reconciliations	Matching of incurred Expenditure Listing to the Conditions of the Grant	Monthly	2024/07/01	2025/06/30	Budget Manager	CFO	Grant Register	Yes	Concluded	Concluded	Grant Register	None	Yes	None
Ring Fencing Conditional Grant VAT	Track all Grants Vatable Invoices Claimed and to Ring fence from Vat income Received	Monthly	2024/07/01	2025/06/30	Manager Expenditure	CFO	Project register	Yes	Concluded	Concluded	Project register	None	Yes	None
Property Rates Billing Reconciliation	Property Rates Billing Reconciliation	Monthly	2024/07/01	2025/06/30	Revenue Manager	CFO	Quarterly General Valuation Roll reconciliation	Yes	Concluded	Concluded	Quarterly General Valuation Roll reconciliation	None	Yes	None
To review UIFW Reduction Strategy which in place	Implementation of UIFW reduction strategy	Monthly	2024/07/01	2025/06/30	Manager SCM /Manager Expenditure Budget	CFO	UIFW report on tha monthly basis	Yes	Concluded	Concluded	report on tha	None	Yes	None
Use of Consultant reduction strategy	Development of Use of consultant reduction strategy	Once Off Activity	2024/10/31	31/01/2025	CFO	CFO	Submission of reduction strategy to LPT before approval	Yes	In progress	In progress	n of reduction	None	Yes	None
Use of Consultant reduction strategy	Implementation of Use of consultant reduction strategy	Monthly	2024/07/01	2025/06/30	Budget Manager	CFO	Monthly report to LPT	Yes	In progress	In progress	Monthly report to LPT	None	Yes	None

C SCHEDULE AS AT 31 DECEMBER 2024

LIM344 Makhado - Table C1 Monthly Budget Statement Summary - M06 - December

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	120 780	123 715	–	10 394	62 916	61 857	1 058	2%	123 715
Service charges	454 294	482 270	–	44 810	230 767	354 633	(123 866)	-35%	482 270
Investment revenue	5 457	7 583	–	369	2 324	3 792	(1 467)	-39%	7 583
Transfers and subsidies - Operational	502 464	520 303	–	174 151	392 299	260 151	132 147	51%	520 303
Other own revenue	61 782	114 474	–	4 766	27 254	57 237	(29 983)	-52%	–
Total Revenue (excluding capital transfers and contributions)	1 144 777	1 248 345	–	234 490	715 559	737 671	(22 111)	-3%	1 248 345
Employee costs	365 877	329 105	–	44 453	190 120	189 450	670	0%	329 105
Remuneration of Councillors	29 976	33 568	–	2 405	15 834	16 784	(950)	-6%	33 568
Depreciation and amortisation	153 102	159 889	–	12 766	75 995	79 944	(3 949)	-5%	159 889
Interest	1 120	20 731	–	–	6	10 365	(10 359)	-100%	20 731
Inventory consumed and bulk purchases	377 584	359 415	–	14 270	182 466	229 679	(47 213)	-21%	359 415
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	292 265	286 249	–	49 985	175 253	211 644	(36 391)	-17%	286 249
Total Expenditure	1 219 924	1 188 957	–	123 878	639 674	737 867	(98 193)	-13%	1 188 957
Surplus/(Deficit)	(75 147)	59 388	–	110 612	75 885	(196)	76 081	-38772%	59 388
Transfers and subsidies - capital (monetary allocations)	115 015	117 996	–	49 099	92 838	58 953	33 885	57%	117 996
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	39 868	177 384	–	159 711	168 723	58 757	109 966	187%	177 384
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	39 868	177 384	–	159 711	168 723	58 757	109 966	187%	177 384
<u>Capital expenditure & funds sources</u>									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	92 477	117 996	–	31 619	68 743	57 685	11 058	19%	117 996
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	149 002	201 924	–	16 563	75 124	157 193	(82 069)	-52%	201 924
Total sources of capital funds	241 479	319 920	–	48 182	143 868	214 878	(71 010)	-33%	319 920
<u>Financial position</u>									
Total current assets	645 280	1 048 713	–		699 412				1 048 713

Total non current assets	1 942 483	1 604 489	—		2 016 846				1 604 489
Total current liabilities	613 244	396 909	—		604 791				396 909
Total non current liabilities	149 225	132 624	—		157 967				132 624
Community wealth/Equity	1 825 295	2 123 670	—		1 953 499				2 123 670
Cash flows									
Net cash from (used) operating	21 820	357 044	—	186 631	156 400	279 085	122 685	44%	357 044
Net cash from (used) investing	289 574	(319 920)	—	(54 579)	(170 556)	(214 878)	(44 322)	21%	(319 920)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month/year end	457 989	70 584	—	—	505	97 667	97 162	99%	51 786
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	47 451	12 719	9 713	10 599	11 556	11 018	20 063	431 181	554 300
Creditors Age Analysis									
Total Creditors	—	—	—	—	—	—	—	—	—

LIM344 Makhado - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		670 898	698 983	–	186 658	470 586	349 491	121 094	35%	698 983
Executive and council		481 943	509 837	–	169 946	382 378	254 919	127 459	50%	509 837
Finance and administration		188 955	189 146	–	16 712	88 208	94 573	(6 365)	-7%	189 146
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		365	341	–	21	223	171	53	31%	341
Community and social services		151	165	–	10	77	82	(5)	-6%	165
Sport and recreation		130	112	–	11	65	56	8	15%	112
Public safety		84	64	–	–	82	32	50	155%	64
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		124 269	169 681	–	44 166	91 163	84 796	6 368	8%	169 681
Planning and development		3 878	25 885	–	37	676	12 942	(12 266)	-95%	25 885
Road transport		120 390	143 797	–	44 129	90 487	71 853	18 634	26%	143 797
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		464 261	497 336	–	52 745	246 425	362 166	(115 741)	-32%	497 336

Energy sources		446 110	479 435	—	50 608	234 604	353 216	(118 612)	-34%	479 435
Water management		—	—	—	—	—	—	—		—
Waste water management		—	—	—	—	—	—	—		—
Waste management		18 151	17 900	—	2 136	11 821	8 950	2 870	32%	17 900
Other		—	—	—	—	—	—	—		—
	4									
Total Revenue - Functional	2	1 259 792	1 366 341	—	283 590	808 397	796 624	11 773	1%	1 366 341
Expenditure - Functional										
Governance and administration		586 967	563 179	—	75 407	291 216	341 799	(50 583)	-15%	563 179
Executive and council		115 743	154 789	—	10 283	61 956	96 626	(34 671)	-36%	154 789
Finance and administration		471 223	408 390	—	65 124	229 260	245 173	(15 912)	-6%	408 390
Internal audit		—	—	—	—	—	—	—		—
Community and public safety		22 798	21 045	—	1 992	8 716	11 789	(3 072)	-26%	21 045
Community and social services		4 902	5 933	—	152	697	3 482	(2 785)	-80%	5 933
Sport and recreation		2 057	3 036	—	161	339	1 795	(1 456)	-81%	3 036
Public safety		15 045	8 689	—	1 650	7 381	4 568	2 812	62%	8 689
Housing		—	—	—	—	—	—	—		—
Health		794	3 387	—	30	300	1 944	(1 644)	-85%	3 387
Economic and environmental services		168 139	157 000	—	23 634	102 549	92 153	10 396	11%	157 000
Planning and development		39 200	39 553	—	5 323	22 659	29 839	(7 179)	-24%	39 553
Road transport		128 939	117 447	—	18 310	79 890	62 314	17 576	28%	117 447
Environmental protection		—	—	—	—	—	—	—		—
Trading services		442 020	447 733	—	22 846	237 192	292 126	(54 934)	-19%	447 733
Energy sources		410 941	396 832	—	19 096	213 377	255 762	(42 385)	-17%	396 832
Water management		247	640	—	16	72	320	(248)	-77%	640
Waste water management		—	—	—	—	—	—	—		—
Waste management		30 832	50 260	—	3 733	23 743	36 044	(12 301)	-34%	50 260
Other		—	—	—	—	—	—	—		—
Total Expenditure - Functional	3	1 219 924	1 188 957	—	123 878	639 674	737 867	(98 193)	-13%	1 188 957
Surplus/ (Deficit) for the year		39 868	177 384	—	159 711	168 723	58 757	109 966	187%	177 384

Description	Ref	2023/24		Budget Year 2024/25							
		Audited	Outcome	Original Budget	Adjusted	Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands	1									%	
Revenue - Functional											
Municipal governance and administration		670 898	698 983		–	186 658	470 586	349 491	121 094	35%	698 983
Executive and council		481 943	509 837		–	169 946	382 378	254 919	127 459	50%	509 837
Mayor and Council		481 943	509 837		–	169 946	382 378	254 919	127 459	50%	509 837
Municipal Manager, Town Secretary and Chief Executive		–	–		–	–	–	–	–		–
Finance and administration		188 955	189 146		–	16 712	88 208	94 573	(6 365)	-7%	189 146
Administrative and Corporate Support		63	–		–	13	50	–	50	#DIV/0!	–
Asset Management		–	–		–	–	–	–	–		–
Finance		187 633	185 492		–	16 676	88 010	92 746	(4 736)	-5%	185 492
Fleet Management		–	–		–	–	–	–	–		–
Human Resources		962	3 305		–	–	–	1 652	(1 652)	-100%	3 305
Information Technology		–	–		–	–	–	–	–		–
Legal Services		–	–		–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-		–	–		–	–	–	–	–		–
Property Services		296	348		–	23	148	174	(26)	-15%	348
Risk Management		–	–		–	–	–	–	–		–
Security Services		–	–		–	–	–	–	–		–
Supply Chain Management		–	–		–	–	–	–	–		–
Valuation Service		–	–		–	–	–	–	–		–
Internal audit		–	–		–	–	–	–	–		–
Governance Function		–	–		–	–	–	–	–		–
Community and public safety		365	341		–	21	223	171	53	31%	341
Community and social services		151	165		–	10	77	82	(5)	-6%	165
Aged Care		–	–		–	–	–	–	–		–
Agricultural		–	–		–	–	–	–	–		–
Animal Care and Diseases		–	–		–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		145	154		–	10	74	77	(3)	-4%	154
Child Care Facilities		–	–		–	–	–	–	–		–
Community Halls and Facilities		–	–		–	–	–	–	–		–
Consumer Protection		–	–		–	–	–	–	–		–
Cultural Matters		–	–		–	–	–	–	–		–
Disaster Management		–	–		–	–	–	–	–		–
Education		–	–		–	–	–	–	–		–
Indigenous and Customary Law		–	–		–	–	–	–	–		–
Industrial Promotion		–	–		–	–	–	–	–		–
Language Policy		–	–		–	–	–	–	–		–
Libraries and Archives		6	11		–	0	3	6	(2)	-42%	11
Literacy Programmes		–	–		–	–	–	–	–		–
Media Services		–	–		–	–	–	–	–		–
Museums and Art Galleries		–	–		–	–	–	–	–		–
Population Development		–	–		–	–	–	–	–		–
Provincial Cultural Matters		–	–		–	–	–	–	–		–
Theatres		–	–		–	–	–	–	–		–
Zoo's		–	–		–	–	–	–	–		–
Sport and recreation		130	112		–	11	65	56	8	15%	112
Beaches and Jetties		–	–		–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–		–	–	–	–	–		–
Community Parks (including Nurseries)		–	–		–	–	–	–	–		–
Recreational Facilities		130	112		–	11	65	56	8	15%	112

<i>Sports Grounds and Stadiums</i>	-	-	-	-	-	-	-	-	-
<i>Public safety</i>	84	64	-	-	82	32	50	155%	64
<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-
<i>Cleansing</i>	-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>	-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>	-	-	-	-	-	-	-	-	-
<i>Licensing and Control of Animals</i>	-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	84	64	-	-	82	32	50	155%	64
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>	-	-	-	-	-	-	-	-	-
<i>Health</i>	-	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Health Services</i>	-	-	-	-	-	-	-	-	-
<i>Laboratory Services</i>	-	-	-	-	-	-	-	-	-
<i>Food Control</i>	-	-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable</i>	-	-	-	-	-	-	-	-	-
<i>Vector Control</i>	-	-	-	-	-	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-	-	-	-	-	-
Economic and environmental services	124 269	169 681	-	44 166	91 163	84 796	6 368	8%	169 681
<i>Planning and development</i>	3 878	25 885	-	37	676	12 942	(12 266)	-95%	25 885
<i>Billboards</i>	-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDS)</i>	3 680	25 667	-	30	568	12 834	(12 266)	-96%	25 667
<i>Central City Improvement District</i>	-	-	-	-	-	-	-	-	-
<i>Development Facilitation</i>	-	-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>	-	-	-	-	-	-	-	-	-

Description	Ref	2023/24		Budget Year 2024/25						
		Audited	Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1								%	
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, Project Management Unit</i>		198	217	-	-	6	108	109	(0)	0%
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-	-
<i>Road transport</i>		120 390	143 797	-	-	44 129	90 487	71 853	18 634	26%
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		11 820	32 265	-	-	904	4 514	16 132	(11 618)	-72%
<i>Roads</i>		108 571	111 532	-	-	43 225	85 973	55 721	30 252	54%
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-
<i>Environmental protection</i>		-	-	-	-	-	-	-	-	-
<i>Biodiversity and Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-
Trading services		464 261	497 336	-	-	52 745	246 425	362 166	(115 741)	-32%
<i>Energy sources</i>		446 110	479 435	-	-	50 608	234 604	353 216	(118 612)	-34%

Electricity	446 110	479 435	-	50 608	234 604	353 216	(118 612)	-34%	479 435
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	18 151	17 900	-	2 136	11 821	8 950	2 870	32%	17 900
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	112	-	-	21	84	-	84	#DIV/0!	-
Solid Waste Removal	18 039	17 900	-	2 115	11 737	8 950	2 786	31%	17 900
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1 259 792	1 366 341	-	283 590	808 397	796 624	11 773	1%	1 366 341
Expenditure - Functional									
Municipal governance and administration	586 967	563 179	-	75 407	291 216	341 799	(50 583)	-15%	563 179
Executive and council	115 743	154 789	-	10 283	61 956	96 626	(34 671)	-36%	154 789
Mayor and Council	89 948	135 022	-	7 804	50 743	81 873	(31 130)	-38%	135 022
Municipal Manager, Town Secretary and Chief Executive	25 796	19 766	-	2 479	11 213	14 753	(3 540)	-24%	19 766
Finance and administration	471 223	408 390	-	65 124	229 260	245 173	(15 912)	-6%	408 390
Administrative and Corporate Support	39 538	49 011	-	5 856	23 575	24 506	(931)	-4%	49 011
Asset Management	31 227	13 952	-	2 548	15 345	7 132	8 212	115%	13 952
Finance	281 667	257 539	-	47 828	133 337	143 909	(10 572)	-7%	257 539
Fleet Management	35 253	13 738	-	984	15 969	14 563	1 405	10%	13 738
Human Resources	29 222	21 372	-	2 641	11 534	14 724	(3 189)	-22%	21 372
Information Technology	12 996	12 199	-	978	7 981	11 869	(3 888)	-33%	12 199
Legal Services	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-	-	-	-	-	-	-	-	-	-
Property Services	41 313	38 944	-	4 289	21 518	27 654	(6 136)	-22%	38 944
Risk Management	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
Supply Chain Management	6	1 634	-	-	3	817	(814)	-100%	1 634
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-	-
Community and public safety	22 798	21 045	-	1 992	8 716	11 789	(3 072)	-26%	21 045
Community and social services	4 902	5 933	-	152	697	3 482	(2 785)	-80%	5 933
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	1 155	428	-	147	662	214	448	209%	428

[illegible][illegible]

Corporate Wide Strategic Planning (IDPs, LEDS)	39 179	39 326	-	5 323	22 658	29 725	(7 068)	-24%	39 326
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement,	22	227	-	0	1	113	(112)	-99%	227
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	128 939	117 447	-	18 310	79 890	62 314	17 576	28%	117 447
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	30 106	41 829	-	3 981	16 658	20 915	(4 256)	-20%	41 829
Roads	98 833	75 618	-	14 329	63 232	41 400	21 832	53%	75 618
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	442 020	447 733	-	22 846	237 192	292 126	(54 934)	-19%	447 733
Energy sources	410 941	396 832	-	19 096	213 377	255 762	(42 385)	-17%	396 832
Electricity	410 941	396 832	-	19 096	213 377	255 762	(42 385)	-17%	396 832
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	247	640	-	16	72	320	(248)	-77%	640
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	247	640	-	16	72	320	(248)	-77%	640
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-

[illegible]

Total Expenditure - Functional	3	1 219 924	1 188 957	-	123 878	639 674	737 867	(98 193)	-13%	1 188 957
Surplus/ (Deficit) for the year		39 868	177 384	-	159 711	168 723	58 757	109 966	187%	177 384

LIM344 Makhado - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 – December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		439 110	466 929	—	43 499	222 585	346 963	(124 378)	-36%	466 929
Service charges - Water		—	—	—	—	—	—	—		—
Service charges - Waste Water Management		—	—	—	—	—	—	—		—
Service charges - Waste management		15 185	15 340	—	1 311	8 182	7 670	512	7%	15 340
Sale of Goods and Rendering of Services		2 004	962	—	581	1 153	481	672	140%	962
Agency services		—	—	—	—	—	—	—		—
Interest		—	—	—	—	—	—	—		—
Interest earned from Receivables		41 456	47 627	—	1 076	6 556	23 813	(17 257)	-72%	47 627
Interest from Current and Non Current Assets		5 457	7 583	—	369	2 324	3 792	(1 467)	-39%	7 583
Dividends		—	—	—	—	—	—	—		—
Rent on Land		130	—	—	11	65	—	65	#DIV/0!	—
Rental from Fixed Assets		296	348	—	23	148	174	(26)	-15%	348
Licence and permits		321	—	—	27	140	—	140	#DIV/0!	—
Operational Revenue		9 212	56 972	—	299	2 724	28 486	(25 762)	-90%	56 972
Non-Exchange Revenue										
Property rates		120 780	123 715	—	10 394	62 916	61 857	1 058	2%	123 715
Surcharges and Taxes		—	—	—	—	—	—	—		—
Fines, penalties and forfeits		4 724	4 786	—	223	1 106	2 393	(1 286)	-54%	4 786
Licence and permits		3 584	3 779	—	404	1 808	1 890	(81)	-4%	3 779
Transfers and subsidies - Operational		502 464	520 303	—	174 151	392 299	260 151	132 147	51%	520 303
Interest		—	—	—	2 122	13 553	—	13 553	#DIV/0!	—
Fuel Levy		—	—	—	—	—	—	—		—
Operational Revenue		—	—	—	—	—	—	—		—
Gains on disposal of Assets		—	—	—	—	—	—	—		—
Other Gains		55	—	—	—	—	—	—		—
Discontinued Operations		—	—	—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)		1 144 777	1 248 345	—	234 490	715 559	737 671	(22 111)	-3%	1 248 345
Expenditure By Type										
Employee related costs		365 877	329 105	—	44 453	190 120	189 450	670	0%	329 105
Remuneration of councillors		29 976	33 568	—	2 405	15 834	16 784	(950)	-6%	33 568
Bulk purchases - electricity		329 325	330 000	—	11 742	161 575	207 420	(45 845)	-22%	330 000
Inventory consumed		48 258	29 415	—	2 528	20 891	22 259	(1 368)	-6%	29 415
Debt impairment		51 722	77 287	—	25 526	25 526	38 644	(13 118)	-34%	77 287

Depreciation and amortisation		153 102	159 889	—	12 766	75 995	79 944	(3 949)	-5%	159 889
Interest		1 120	20 731	—	—	6	10 365	(10 359)	-100%	20 731
Contracted services		162 099	155 156	—	21 648	123 017	133 260	(10 243)	-8%	155 156
Transfers and subsidies		—	—	—	—	—	—	—		—
Irrecoverable debts written off		9 297	—	—	420	2 163	—	2 163	#DIV/0!	—
Operational costs		69 147	53 806	—	2 391	24 548	39 740	(15 193)	-38%	53 806
Losses on Disposal of Assets		—	—	—	—	—	—	—		—
Other Losses		—	—	—	—	—	—	—		—
Total Expenditure		1 219 924	1 188 957	—	123 878	639 674	737 867	(98 193)	-13%	1 188 957
Surplus/(Deficit)		(75 147)	59 388	—	110 612	75 885	(196)	76 081	-38772%	59 388
Transfers and subsidies - capital (monetary allocations)		115 015	117 996	—	49 099	92 838	58 953	33 885	57%	117 996
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions		39 868	177 384	—	159 711	168 723	58 757			177 384
Income Tax		—	—	—	—	—	—	—		—
Surplus/(Deficit) after income tax		39 868	177 384	—	159 711	168 723	58 757			177 384
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—		—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—		—
Surplus/(Deficit) attributable to municipality		39 868	177 384	—	159 711	168 723	58 757			177 384
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—		—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—		—
Surplus/ (Deficit) for the year		39 868	177 384	—	159 711	168 723	58 757			177 384

[illegible]

Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure		4,7	-	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>		2									
Vote 1 -			-	-	-	-	-	-	-	-	-
Vote 2 -			-	-	-	-	-	-	-	-	-
Vote 3 -			-	-	-	-	-	-	-	-	-
Vote 4 -			-	-	-	-	-	-	-	-	-
Vote 5 -			-	-	-	-	-	-	-	-	-
Vote 6 -			-	-	-	-	-	-	-	-	-
Vote 7 -			-	-	-	-	-	-	-	-	-
Vote 8 -			-	-	-	-	-	-	-	-	-
Vote 9 -			-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure		4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure			-	-	-	-	-	-	-	-	-
<u>Capital Expenditure - Functional Classification</u>											
<i>Governance and administration</i>			20 981	15 031	-	261	6 497	18 720	(12 223)	-65%	15 031
Executive and council			4 487	8 231	-	-	5	4 138	(4 133)	-100%	8 231
Finance and administration			16 494	6 800	-	261	6 492	14 582	(8 090)	-55%	6 800
Internal audit			-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>			1 578	6 900	-	963	3 069	4 550	(1 481)	-33%	6 900
Community and social services			56	1 800	-	-	261	2 000	(1 739)	-87%	1 800
Sport and recreation			1 519	5 100	-	963	2 808	2 550	258	10%	5 100
Public safety			3	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>			166 885	206 941	-	39 689	108 079	118 979	(10 900)	-9%	206 941
Planning and development			-	25	-	-	-	12	(12)	-100%	25
Road transport			166 885	206 917	-	39 689	108 079	118 967	(10 887)	-9%	206 917
Environmental protection			-	-	-	-	-	-	-	-	-
<i>Trading services</i>			63 549	91 047	-	7 890	30 109	72 628	(42 520)	-59%	91 047
Energy sources			60 135	88 797	-	7 890	28 809	68 853	(40 045)	-58%	88 797
Water management			-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-
Waste management			3 414	2 250	-	-	1 300	3 775	(2 475)	-66%	2 250

Other			-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification		3	252 993	319 920	-	48 802	147 755	214 878	(67 123)	-31%	319 920
Funded by:											
National Government			92 477	117 996	-	31 619	68 743	57 685	11 058	19%	117 996
Provincial Government			-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,			-	-	-	-	-	-	-	-	-
Transfers recognised - capital			92 477	117 996	-	31 619	68 743	57 685	11 058	19%	117 996
Borrowing		6	-	-	-	-	-	-	-	-	-
Internally generated funds			149 002	201 924	-	16 563	75 124	157 193	(82 069)	-52%	201 924
Total Capital Funding			241 479	319 920	-	48 182	143 868	214 878	(71 010)	-33%	319 920

LIM344 Makhado - Table C6 Monthly Budget Statement - Financial Position - M06 – December

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		20 174	70 584	-	42 679	70 584
Trade and other receivables from exchange transactions		(152 049)	573 603	-	(176 475)	573 603
Receivables from non-exchange transactions		288 786	24 397	-	298 550	24 397
Current portion of non-current receivables		-	-	-	-	-
Inventory		128 643	131 934	-	133 583	131 934
VAT		364 112	248 195	-	405 803	248 195
Other current assets		(4 385)	-	-	(4 728)	-
Total current assets		645 280	1 048 713	-	699 412	1 048 713
Non current assets						
Investments		-	-	-	-	-
Investment property		15 059	15 438	-	14 868	15 438
Property, plant and equipment		1 923 565	1 585 563	-	1 995 712	1 585 563
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		2 160	2 160	-	2 160	2 160
Intangible assets		1 698	1 328	-	4 105	1 328
Trade and other receivables from exchange transactions		-	-	-	-	-

Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 942 483	1 604 489	–	2 016 846	1 604 489
TOTAL ASSETS		2 587 763	2 653 203	–	2 716 257	2 653 203
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 336	322	–	4 336	322
Consumer deposits		14 952	15 775	–	15 104	15 775
Trade and other payables from exchange transactions		229 348	194 076	–	178 938	194 076
Trade and other payables from non-exchange transactions		5 697	0	–	11 490	0
Provision		(6 362)	10 390	–	(11 910)	10 390
VAT		377 736	176 346	–	406 833	176 346
Other current liabilities		(12 465)	–	–	–	–
Total current liabilities		613 244	396 909	–	604 791	396 909
Non current liabilities						
Financial liabilities		(1 370)	–	–	(1 370)	–
Provision		37 816	132 624	–	37 816	132 624
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		112 779	–	–	121 521	–
Total non current liabilities		149 225	132 624	–	157 967	132 624
TOTAL LIABILITIES		762 469	529 533	–	762 758	529 533
NET ASSETS	2	1 825 295	2 123 670	–	1 953 499	2 123 670
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated surplus/(deficit)		1 825 295	2 123 670	–	1 953 499	2 123 670
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 825 295	2 123 670	–	1 953 499	2 123 670

LIM344 Makhado - Table C7 Monthly Budget Statement - Cash Flow - M06 – December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		159 592	100 209	–	11 223	72 443	62 569	9 874	16%	100 209
Service charges		429 348	424 397	–	41 586	268 885	454 270	(185 385)	-41%	424 397
Other revenue		40 612	120 338	–	3 332	17 828	59 995	(42 167)	-70%	120 338
Transfers and Subsidies - Operational		504 663	520 303	–	169 946	389 072	260 151	128 921	50%	520 303
Transfers and Subsidies - Capital		115 015	117 996	–	20 000	103 000	58 953	44 047	75%	117 996
Interest		–	7 583	–	–	–	3 792	(3 792)	-100%	7 583
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1 227 408)	(933 682)	–	(59 456)	(694 828)	(620 595)	(74 233)	12%	(933 682)
Interest		(2)	(100)	–	–	–	(50)	50	-100%	(100)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		21 820	357 044	–	186 631	156 400	279 085	122 685	44%	357 044
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		289 574	(319 920)	–	(54 579)	(170 556)	(214 878)	44 322	-21%	(319 920)
NET CASH FROM/(USED) INVESTING ACTIVITIES		289 574	(319 920)	–	(54 579)	(170 556)	(214 878)	(44 322)	21%	(319 920)
CASH FLOWS FROM FINANCING ACTIVITIES										
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		311 393	37 124	–	132 053	(14 156)	64 207			37 124
Cash/cash equivalents at beginning:		146 596	33 460	–		14 662	33 460			14 662
Cash/cash equivalents at month/year end:		457 989	70 584	–		505	97 667			51 786

LIM344 Makhado - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 - December

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
						YearTD actual	
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.1%	15.2%	0.0%	0.0%	4.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		19.2%	9.2%	0.0%	16.1%	9.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	105.2%	264.2%	0.0%	115.6%	264.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.3%	17.8%	0.0%	7.1%	17.8%
<u>Revenue Management</u>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.6%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		32.0%	26.4%	0.0%	26.6%	26.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.3%	2.2%	0.0%	3.1%	2.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.5%	14.5%	0.0%	0.0%	4.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

<u>Calculations</u>				
Financial liabilities	(1 370)		(1 370)	
Total Assets	2 587 763	2 653 203	2 716 257	2 653 203
Employee related costs	365 877	329 105	190 120	329 105
Repairs & Maintenance	37 522	27 734	22 041	27 734
Interest (finance charges)	1 120	20 731	6	20 731
Principal paid				
Depreciation	153 102	159 889		33 568
Operating expenditure	1 219 924	1 188 957	639 674	1 188 957
Total Capital Expenditure	252 993	319 920	48 802	147 755
Borrowed funding for capital				
Debt	350 790	194 398	314 915	194 398
Equity	1 825 295	2 123 670	1 953 499	2 123 670
Reserves and funds				
Borrowing	(1 370)		(1 370)	
Current assets	645 280	1 048 713	699 412	1 048 713
Current liabilities	613 244	396 909	604 791	396 909
Monetary assets	20 174	70 584	42 679	70 584
Total Revenue (excluding capital transfers and contributions)	1 144 777	1 248 345	715 559	1 248 345
Transfers and subsidies - Operational	502 464			
Transfers and subsidies - capital (monetary allocations)	115 015	117 996	92 838	117 996
Debt service payments		7 583		(100)
Outstanding debtors (receivables)	132 352			
Annual services revenue	575 074	605 984	55 204	293 682
Cash + investments Including LT investments	20 174	70 584	42 679	70 584
Fixed operational expend. (monthly)				
Longstanding debtors outstanding				
Longstanding debtors recovered				
Attorney collections				

LIM344 Makhado - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 – December

Description	NT Code	Budget Year 2024/25											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34 707	4 496	1 892	3 205	4 207	2 022	6 913	78 876	136 319	95 223	(0)	–
Receivables from Non-exchange Transactions - Property Rates	1400	7 981	4 056	3 745	3 456	3 440	3 286	9 365	163 473	198 802	183 020	(188)	–

District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	115 015	117 996	-	20 000	102 996	58 953	44 043	74.7%	117 996
TOTAL RECEIPTS OF TRANSFERS & GRANTS	619 676	635 739	-	189 946	492 068	317 825	174 243	54.8%	635 739

LIM344 Makhado - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 – December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		128 536	7 906	-	46 873	94 944	3 953	90 991	2301.8%	7 906
Expanded Public Works Programme Integrated Grant		2 768	-	-	427	1 280	-	1 280	#DIV/0!	-
Municipal Disaster Relief Grant		15 803	6 006	-	3 408	7 587	3 003	4 584	152.6%	6 006
Local Government Financial Management Grant		1 950	1 900	-	371	1 054	950	104	10.9%	1 900
Municipal Infrastructure Grant		108 015	-	-	42 668	85 024	-	85 024	#DIV/0!	-
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants		128 536	7 906	-	46 873	94 944	3 953	90 991	2301.8%	7 906
<u>Capital Transfers and Grants</u>										
National Government:		7 000	117 996	-	6 432	7 814	58 953	(51 139)	-86.7%	117 996
Municipal Infrastructure Grant		-	105 490	-	-	-	52 700	(52 700)	-100.0%	105 490
Integrated National Electrification Programme Grant		7 000	12 506	-	6 432	7 814	6 253	1 561	25.0%	12 506
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		7 000	117 996	-	6 432	7 814	58 953	(51 139)	-86.7%	117 996
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		135 536	125 902	-	53 305	102 758	62 906	39 852	63.4%	125 902

LIM344 Makhado - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 – December

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		14 133	23 859	–	1 758	11 338	3 127	8 211	263%	23 859
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		8 738	180	–	61	716	8 892	(8 176)	-92%	180
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		7 105	9 529	–	586	3 779	4 764	(985)	-21%	9 529
Sub Total - Councillors		29 976	33 568	–	2 405	15 834	16 784	(950)	-6%	33 568
% increase	4		12.0%							12.0%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		4 712	4 089	–	380	2 418	2 044	373	18%	4 089
Pension and UIF Contributions		763	592	–	71	409	296	113	38%	592
Medical Aid Contributions		320	291	–	26	149	145	3	2%	291
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	211	–	258	258	105	152	145%	211
Motor Vehicle Allowance		1 523	2 310	–	131	755	1 155	(400)	-35%	2 310
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		124	238	–	–	90	119	(29)	-25%	238
Payments in lieu of leave		–	84	–	–	–	42	(42)	-100%	84
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		127	94	–	–	–	47	(47)	-100%	94
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		7 567	7 909	–	865	4 079	3 955	124	3%	7 909
% increase	4		4.5%							4.5%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		214 756	158 445	–	18 206	105 290	99 120	6 170	6%	158 445
Pension and UIF Contributions		44 171	45 853	–	4 005	22 725	24 427	(1 702)	-7%	45 853
Medical Aid Contributions		22 310	25 126	–	2 080	12 089	12 563	(474)	-4%	25 126
Overtime		35 316	33 376	–	101	16 817	19 188	(2 371)	-12%	33 376

Performance Bonus		13 077	29 352	–	17 264	17 389	15 676	1 713	11%	29 352
Motor Vehicle Allowance		17 102	19 131	–	1 645	9 444	9 565	(121)	-1%	19 131
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		460	4 345	–	44	262	2 172	(1 911)	-88%	4 345
Other benefits and allowances		3 295	3 947	–	213	1 583	1 973	(390)	-20%	3 947
Payments in lieu of leave		7 064	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		758	1 623	–	29	442	811	(369)	-46%	1 623
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		358 309	321 196	–	43 588	186 041	185 496	546	0%	321 196
% increase	4		-10.4%							-10.4%
Total Parent Municipality		395 853	362 673	–	46 857	205 954	206 234	(281)	0%	362 673
TOTAL SALARY, ALLOWANCES & BENEFITS		395 853	362 673	–	46 857	205 954	206 234	(281)	0%	362 673
% increase	4		-8.4%							-8.4%
TOTAL MANAGERS AND STAFF		365 877	329 105	–	44 453	190 120	189 450	670	0%	329 105

LIM344 Makhado - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 - December

Description	Ref	Budget Year 2024/25												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year 2025/25	Budget Year 2026/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		12 096	11 236	12 329	13 414	12 144	11 223	32 746	32 746	32 746	32 746	(6 394)	(6 394)	100 209	104 818	109 640
Service charges - Electricity revenue		29 466	45 298	43 391	55 555	47 083	40 227	249 286	249 286	249 286	249 286	(544 274)	(544 274)	410 898	467 051	526 360
Service charges - Water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Mangement		1 006	1 491	1 006	1 533	1 470	1 359	3 599	3 599	3 599	3 599	3 530	3 530	13 499	14 442	15 106
Rental of facilities and equipment		17	11	23	25	20	21	–	–	–	–	–	–	–	–	–
Interest earned - external investments		–	–	–	–	–	–	1 984	1 984	1 984	1 984	1 984	1 984	7 583	7 932	8 297
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		205	202	113	162	204	223	1 252	1 252	1 252	1 252	5 031	5 031	5 134	11 833	5 617
Licences and permits		2 514	1 977	1 743	1 608	1 842	2 137	989	989	989	989	989	989	3 779	3 953	4 135
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		212 432	3 740	0	0	2 954	169 946	128 678	128 678	128 678	128 678	128 678	128 678	520 303	519 685	504 154
Other revenue		724	167	6 602	(5 273)	1 609	951	29 139	29 139	29 139	29 139	21 579	21 579	111 425	104 913	118 216
Cash Receipts by Source		258 460	64 122	65 207	67 023	67 328	226 088	447 673	447 673	447 673	447 673	(388 876)	(388 876)	1 172 830	1 234 627	1 291 525
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		50 506	–	32 490	4	–	20 000	31 512	31 512	31 512	31 512	26 557	26 557	117 996	119 710	130 528

Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on Disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source		308 966	64 122	97 697	67 027	67 328	246 088	479 185	479 185	479 185	479 185	(362 319)	(362 319)	1 290 826	1 354 337	1 422 053	
Cash Payments by Type																	
Employee related costs		40 013	9 267	49 078	38 004	33 151	9 475	99 932	99 932	99 932	99 932	21 134	21 134	329 105	346 877	365 608	
Remuneration of councillors		—	—	—	—	—	—	8 784	8 784	8 784	8 784	8 784	8 784	33 568	35 112	36 727	
Interest		—	—	—	—	—	—	25	25	25	25	25	25	100	100	100	
Bulk purchases - Electricity		93 570	38 538	34 751	30 701	68 306	13 503	117 439	117 439	117 439	117 439	(26 668)	(26 668)	330 000	371 910	419 143	
Acquisitions - water & other inventory		7 910	7 712	6 924	3 412	4 587	9 916	11 649	11 649	11 649	11 649	(11 974)	(11 974)	29 415	30 854	32 274	
Contracted services		36 739	13 505	25 040	21 921	19 000	21 604	184	184	184	184	242 685	242 685	155 156	162 293	169 758	
Transfers and subsidies - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Transfers and subsidies - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other expenditure		18 443	5 244	11 292	3 892	3 667	3 822	94 531	94 531	94 531	94 531	(388 178)	(388 178)	53 806	56 281	58 870	
Cash Payments by Type		196 675	74 267	127 086	97 931	128 711	58 321	332 544	332 544	332 544	332 544	(154 193)	(154 193)	931 150	1 003 427	1 082 480	
Other Cash Flows/Payments by Type																	
Capital assets		48 056	40 343	11 813	3 160	12 606	54 579	125 934	125 934	125 934	125 934	(154 548)	(154 548)	319 920	319 576	310 747	
Repayment of borrowing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other Cash Flows/Payments		4 993	886	2 082	1 419	1 322	1 136	219	219	219	219	219	219	2 633	—	—	
Total Cash Payments by Type		249 723	115 496	140 982	102 510	142 639	114 035	458 697	458 697	458 697	458 697	(308 521)	(308 521)	1 253 702	1 323 003	1 393 227	
NET INCREASE/(DECREASE) IN CASH HELD		59 243	(51 374)	(43 285)	(35 483)	(75 311)	132 053	20 488	20 488	20 488	20 488	(53 798)	(53 798)	37 124	31 334	28 826	
Cash/cash equivalents at the month/year beginning:		14 662	73 905	22 531	(20 753)	(56 236)	(131 547)	505	20 994	41 482	61 970	82 458	28 660	14 662	51 786	83 120	
Cash/cash equivalents at the month/year end:		73 905	22 531	(20 753)	(56 236)	(131 547)	505	20 994	41 482	61 970	82 458	28 660	(25 138)	51 786	83 120	111 947	

STATUS OF RECONCILIATIONS AS AT 31 DECEMBER 2024

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 November 2024

7. A CASH FLOW POSITION

This statement indicates the financial position as at 31 December 2024 is R 48 807 064.21 The municipality continue to keep a favorable balance on the monthly basis and this cash flow statement reflect positive balance of R 48 807 064.21 at the end second quarter 31 December 2024.

Primary Account	R 48 807 064.21
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Closing balance as at 31 December 2024 R 48 807 064.21
