

FINANCE: IN YEAR MONITORING AND REPORTING: 4th QUARTER: 2024/2025 FINANCIAL YEAR (MONTH ENDING JUNE 2025) (6/1/1(2024/25))

1. FOURTH QUARTER SDBIP 30 JUNE 2025

MUNICIPAL FINANCIAL MANAGEMENT AND VIABILITY

Summary of Fourth quarter SDBIP (April , May and June 2025) 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	5 700	5 069
Approved 2025/26 Budget by 31 May 2025	Achieved	Approved 2025/26 Budget by 31 May 2025	The 2025/26 budget was approved by council on the 29 th May 2025
Number of section 71 reports submitted to Treasury within 10 days after the end of the month by (April, May and June 2025)	Achieved	3	3
Percentage Expenditure on MIG by 30 June 2025	Achieved	100%	100%
Percentage Expenditure of Financial Management Grant by 30 June 2025	Achieved	100%	100%
Percentage Expenditure on INEP Grant by 30 June 2025	Not Achieved	100%	79%
Percentage of Tenders processed within 90 days by 30 June 2025 (From closing date in the advert)	Achieved	100%	100%
Percentage of Electricity Distribution loss by 30 June 2025	Not Achieved	10%	14%
Percentage of Invoices Paid within 30 days of receipt by 30 June 2025	Achieved	100%	100%
Percentage of Billed revenue collected per month during 2024/25 (30 June 2025 Financial Year	Achieved	90%	95%

2. ANALYSIS OF FOURTH QUARTER SDBIP KEY PERFORMANCE INDICATORS AND ACHIEVMENT ENDING 30 JUNE 2025.

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

- The target was for the municipality to register 5 700 by the end of fourth quarter. The municipality did not achieve the target by registering only 5 069 by the end of June 2025

2. Approved 2025/26 Final Budget by 31 May 2025

- The target was for the 2025/26 budget to be approved by council on or before the 31 May 2025. The municipality achieved the target by approving the 2025/26 budget on the 29th May 2025.

3. Number of section 71 reports submitted to Treasury within 10 days after the end of the month by 30 June 2025

- 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 MIG by 30 June 2025.

- The target was to spend 100% of MIG by 30 June 2025. The municipality achieved by this target by spending 100% of the budget.

5. Percentage Expenditure of Financial Management Grant by 30 June 2025.

- The target was to spend 100% of financial management grant by 30 June 2025. The municipality achieved by this target by spending 100% of the budget.

6. Percentage Expenditure of INEP Grant by 30 June 2025.

- The target was to spend 100% of INEP grant by 30 June 2025. The municipality did not achieve the target by spending 79% of the budget.

7. Percentage of Tenders processed within 90 days by 30 June 2025 (From closing date in the advert).

- The Target was achieved as 100% of tenders were processed within 90 days .

8. Percentage of Electricity Distribution loss by 30 June 2025

- The target for the municipality was to achieve less than 10% on distribution loss at the end of the fourth quarter ending 30 June 2025. The target was not achieved by reporting 14%.

9. 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.

10. Percentage of Billed revenue collected per month during 2024/25 as at 30 June 2025 Financial Year.

- The target was for the municipality to achieved 90% collection rate at the end of the quarter ending 30 June 2025. The target was achieved by 95% .

3. ANALYSIS FROM REPORTS FROM INCOME AND EXPENDITURE QUARTER FOUR ENDING 30 JUNE 2025
SUMMARY: INCOME AND EXPENDITURE REPORT PERFORMANCE

SUMMARY: INCOME AND EXPENDITURE REPORT PERFORMANCE

The actual operational income for the fourth quarter is R 176 257 million and actual to date is R 1 223 133 billion. The operational expenditure for the same period is R 277 531 million and actual to date is R 1 297 934 billion.

Types of Budget	Approved Budget	Budget Spent	Balance	% Spent
Operational	R 1 335 billion	R 1 298 billion	R 37 million	97%
Capital	R 275 million	R 250 million	R 25 million	91%
Total	R 1 610 billion	R 1 548 billion	R 62 million	96%

4. SUMMARY OF PERFORMANCE OF INCOME AND EXPENDITURE 30 JUNE 2025

Description	Budget Year 2024/25											
R thousands	Adjusted budget	Q4 Projections	Q1 Sept 2024	Q2 Dec 2024	Q3 Mar 2025	Q4 June 2025	YTD	YTD variance	YTD variance %	YTD Actual/Budget	Actual vs Projecte	Full year Forecast
Revenue By Source												
Property rates	126 606 429.00	126 606 429.00	31 597 806.14	31 317 710.82	29 876 319.49	32 266 914.80	125 058 751.25	-1 547 677.75	-1%	99%	99%	126 606 429.00
Service charges - electricity revenue	536 137 974.00	536 137 974.00	122 475 619.00	100 108 966.06	134 878 827.58	124 873 684.16	482 337 096.80	-53 800 877.20	-11%	90%	90%	536 137 974.00
Service charges - refuse revenue	15 951 657.00	15 951 657.00	4 023 686.69	4 158 443.62	3 885 517.72	3 616 092.06	15 683 740.09	-267 916.91	-2%	98%	98%	15 951 657.00
Rental of facilities and equipment	414 165.00	414 165.00	70 696.43	77 320.96	78 355.06	75 851.15	302 223.60	-111 941.40	-37%	73%	73%	414 165.00
Interest earned - external investments	4 216 249.00	4 216 249.00	1 404 450.78	919 838.74	367 044.92	324 174.96	3 015 509.40	-1 200 739.60	-40%	72%	72%	4 216 249.00
Interest earned - outstanding debtors	47 515 969.00	47 515 969.00	8 823 489.21	4 729 587.51	15 969 106.27	10 675 512.29	40 197 695.28	-7 318 273.72	-18%	85%	85%	47 515 969.00
Fines, penalties and forfeits	4 785 588.00	4 785 588.00	517 090.20	589 302.70	3 667 811.70	2 768 700.88	7 542 905.48	2 757 317.48	37%	158%	158%	4 785 588.00
Licences and permits	3 926 120.00	3 926 120.00	917 370.53	1 030 931.26	1 168 339.33	840 571.79	3 957 212.91	31 092.91	1%	101%	101%	3 926 120.00
Transfers and subsidies	520 303 000.00	520 303 000.00	257 466 321.78	227 669 885.76	39 725 253.10	-	524 861 460.64	4 558 460.64	1%	101%	101%	520 303 000.00
Operational Revenue	204 911 395.00	204 911 395.00	4 367 898.00	6 130 402.77	8 862 620.07	815 628.55	20 176 549.39	-184 734 845.61	-916%	10%	10%	204 911 395.00
Total Revenue	1 464 768 546.00	1 464 768 546.00	431 664 428.76	376 732 390.20	238 479 195.24	176 257 130.64	1 223 133 144.84	-241 635 401.16	-16%	84%	84%	1 464 768 546.00

Description	Budget Year 2024/25											
	Adjusted budget	Q4 Projections	Q1 Sept 2024	Q2 Dec 2024	Q3 Mar 2025	Q4 June 2025	YTD	YTD variance	YTD variance %	YTD Actual/Budget	Actual vs Projected %	Full year Forecast
Expenditure By Source												
Employee related costs	389,996,921.00	389,996,921.00	84,761,765.52	105,358,116.10	108,021,218.53	90,851,550.20	388,992,650.35	-1,004,270.65	0%	100%	100%	389,996,921.00
Remuneration of councillors	33,768,020.00	33,768,020.00	7,430,337.75	8,403,287.84	7,684,741.41	7,444,424.94	30,962,791.94	-2,805,228.06	-9%	92%	92%	33,768,020.00
Debt impairment	46,139,330.00	46,139,330.00	18,679,081.90	9,009,758.01	7,439,035.84	18,968,241.00	54,096,116.75	7,956,786.75	15%	117%	117%	46,139,330.00
Depreciation & asset impairment	160,292,247.00	160,292,247.00	38,045,202.62	37,950,004.90	37,837,927.16	37,295,517.41	151,128,652.09	-9,163,594.91	-6%	94%	94%	160,292,247.00
Finance charges	19,231,000.00	19,231,000.00	2,273,852.85	2,133,647.35	3,534,134.80	2,246,188.13	10,187,823.13	-9,043,176.87	-89%	53%	53%	19,231,000.00
Bulk purchases	373,100,000.00	373,100,000.00	107,865,845.00	90,568,086.85	102,696,409.42	70,729,927.84	371,860,269.11	-1,239,730.89	0%	100%	100%	373,100,000.00
Other materials	51,066,914.00	51,066,914.00	11,032,617.40	9,858,235.64	16,011,871.95	12,325,444.42	49,228,169.41	-1,838,744.59	-4%	96%	96%	51,066,914.00
Contracted services	207,557,163.00	207,557,163.00	50,468,328.59	72,548,321.42	35,723,607.41	34,253,289.95	192,993,547.37	-14,563,615.63	-8%	93%	93%	207,557,163.00
Operational costs	53,445,765.00	53,445,765.00	11,838,987.56	8,688,482.39	24,599,615.08	3,416,797.65	48,543,882.68	-4,901,882.32	-10%	91%	91%	53,445,765.00
Total Expenditure	<u>1,334,597,360.00</u>	<u>1,334,597,360.00</u>	<u>332,396,019.19</u>	<u>344,517,940.50</u>	<u>343,548,561.60</u>	<u>277,531,381.54</u>	<u>1,297,993,902.83</u>	<u>-36,603,457.17</u>	<u>-3%</u>	<u>97%</u>	<u>97%</u>	<u>1,334,597,360.00</u>

5. APPROVED CONDITIONAL GRANT AS AT 30 JUNE 2025

Details of Grants allocated ,Grants Performance as at 30 June 2025													
Description	Budget Year 2024/25												
	APPROVED BUDGET	Grants Received YTD R '000	Actual Received Q1 R '000	Actual Received Q2	Actual Received Q3	Actual Q1 Expenditure R'000	Actual Q2 Expenditure R'000	Actual Q3 Expenditure R'000	Actual Q4 Expenditure R'000	Actual to date Expenditure R'000	% Spent on received	BUDGET VS ACTUAL %	Full Year Forecast
APPROVED CONDITIONAL GRANT													
Funded by:													
MIG	125 490	125 490	80 490	15 000	30 000	41 352	43 671	23 206	17 261	125 490	100%	100%	125 490
INEP - Original allocation	12 506	12 506	2 500	5 000	5 006	569	7 246	421	4 270	12 506	100%	100%	12 506
INEP - Additional allocation	9 089	9 089	–	–	9 089	–	–	–	4 545	4 545	50%	50%	9 089
FMG	1 900	1 900	1 900	–	–	617	429	438	417	1 900	100%	100%	1 900
EPWP	2 560	2 560	733	1 058	769	640	640	640	640	2 560	100%	100%	2 560
Disaster Grants- Rollover	4 558	4 558	–	–	–	3 340	1 218	–	–	4 558	100%	100%	4 558
Disaster Grants	6 006	6 006	1 201	1 802	3 003	–	1 781	3 687	538	6 006	100%	100%	6 006
Total Grants	162 109	162 109	86 824	22 860	47 867	46 517	54 984	28 392	27 670	157 564	97%	97%	162 109

1. Municipal infrastructure Grant (MIG)

The actual amount received for the fourth quarter is zero and to date is R 125 490 million and actual expenditure for the fourth quarter is R 17 261 million and to date is R 125 490 million that represent 100% of expenditure against approved allocation of R 125 490 million.

2. Integrated National Electricity Programme (INEP) – Original allocation

The actual amount received for the fourth quarter is zero and to date is R 12 506 million and actual expenditure for the fourth quarter is R 4 270 million and to date is R 12 506 million that represents 100% of expenditure against approved allocation of R 12 506 million.

3. Integrated National Electricity Programme (INEP) – Additional allocation

The actual amount received for the fourth quarter is zero and to date is R9 089 million and actual expenditure for the fourth quarter is R4 545 million and to date is R4 545 million that represents 50% of expenditure against approved allocation of R 9 089 million.

4. Financial Management Grant (FMG)

The actual amount received for the fourth quarter is zero and to date is R 1 900 million and actual expenditure for the fourth quarter is R 417 thousand and to date is R 1 900 million that represents 100% against the approved allocation of R 1 900 million.

5. Expanded Public Works Programme (EPWP)

The actual amount received for the fourth quarter is zero and to date is R 2 560 million and actual expenditure for the fourth quarter is R640 thousands and to date is R 2 560 million that represent 100% against the approved allocation of R 2 560 million

6. Disaster Management Grants (Current year and Rollover)

The actual amount received for the fourth quarter is zero and to date is R 6 006 million and actual expenditure for the fourth quarter is R 338 thousand and to date is R 6 006 million that represent 100% 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 fourth quarter June 2025 is R 49 651 million and to date is R 250 498 million which represents 91% spending against the approved adjusted budget of R 275 202 million.

SUMMARY PER DEPARTMENT									
CODE	DEPARTMENT	SOURCES	BUDGET	VIREMENT	FINAL BUDGET	EXPENDITURE	PENDING ORDER	VARIANCE	PERCENTAGE
SC	Technical Services	INCOME & GRANT	258 094 151.00	-	258 094 151.00	239 648 958.26	-	18 171 168.20	93%
SC	Community Services	INCOME	6 332 000.00	-	6 332 000.00	4 501 671.27		1 830 328.73	71%
SC	Budget and Treasury	INCOME	1 500 000.00	-	1 500 000.00	300 380.14		1 199 619.86	20%
SC	Corporate Services	INCOME	8 184 680.00	-	8 184 680.00	5 772 034.00		2 412 646.00	71%
SC	Regional Offices	INCOME	1 091 000.00	-	1 091 000.00	274 937.90		816 062.10	25%
	TOTAL		275 201 831.00	-	275 201 831.00	250 497 981.57	-	24 429 824.89	91%

Analysis of Capital budget expending per department

Department of Budget and Treasury office

The actual expenditure for the fourth quarter is R122 thousand and to date is R 300 thousand compared with the approved budget of R 1 500 million which represents 20% spending of the approved budget.

Technical Services Department

The actual expenditure for the fourth quarter is R 47 866 million and to date is R 239 649 million compared with the approved budget of R 258 094 million which represents 93% spending of the approved budget.

Department of Community services

The actual expenditure for the fourth quarter is R 1 008 million and to date is R 4 502 million compared with the approved budget of R 6 332 million which represents 71% spending of the approved budget.

Department of Corporate Services

The actual expenditure for the fourth quarter is R 574 thousand and to date is R 5 772 million compared with the approved budget of R 8 185 million which represents 71% spending of the approved budget.

Regional Offices

The actual expenditure for the fourth quarter is R 82 thousand and to date is R 275 thousand compared with the approved budget of R 1 091 thousand which represents 25% spending of the approved budget.

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 budgeted R 275 202 million during the year and only R 250 498 million was spent. An amount of R 137 266 million has been recognised from transfer and R113 232 million was recognised from internally generated revenue. This represents 91% of the adjusted approved capital budget amount of R 275 202 million for 2024/25 financial year

7. DEBTORS

The outstanding amount from debtors as at 30 JUNE 2025 is R 541 670 million

Aged Debtors - JUNE 2025											
Description	NT Code	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	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	1 333	1 750	703	659	1 448	47 969	80 191	52 530	1	
Receivables from Non-exchange Transactions - Property Rates	1400	3 621	3 255	3 131	3 342	2 979	156 769	189 289	169 477	(348)	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	437	415	404	399	396	29 802	33 294	31 417	(115)	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	3 483	3 440	3 393	3 342	3 289	146 505	185 873	159 968	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	3 502	1 713	2 287	260	1 283	34 152	53 023	39 695	(6)	
Total By Income Source	2000	12 377	10 573	9 918	8 002	9 395	415 198	541 670	453 087	(467)	-
2018/19 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 396	1 362	1 286	1 500	1 239	41 854	63 581	47 240	-	-
Commercial	2300	1 948	1 225	2 099	772	1 303	48 972	80 781	54 370	-	-
Households	2400	5 555	4 462	3 673	3 347	3 558	214 218	257 205	229 258	(467)	-
Other	2500	3 478	3 524	2 860	2 384	3 296	110 155	140 103	122 219	-	-
Total By Customer Group	2600	12 377	10 573	9 918	8 002	9 395	415 198	541 670	453 087	(467)	-

MAKHADO LOCAL MUNICIPALITY

Quarter 3 Debt Breakdown Analysis - 30 JUNE 2025

		Towns							
Account Type	Total Amount	Farm	Ha-Tshikota (Vleifontein)	Louis Trichardt	Makhado A (Dzanani)	Tshikota	Villages	Vuwan i	Waterv al
Agriculture	138 666 126.62	138 617 062.30	0	49 064.27	0.05	0.00	0.00	0	0
Businesses/ Industrial	80 780 576.41	36 661 898.06	1 505 821.96	31 677 267.07	7 565 565.11	677175.48	822 196.51	0	1 870 652.22
Churches	926 493.24	101 319.36	187 768.30	336 810.57	45 270.78	8 698.71	95 558.57	0	151 066.95
Government (SOP)	55 290 775.21	54 213 820.24	0.00	408 384.65	320 902.82	6 235.98	215 631.16	0	125 800.36
Municipal	1 768 006.74	801 016.93	44 259.67	672 259.53	46 727.93	14 668.61	8 740.21	0	180 333.86
Public Benefit Organisation (PBO)	81 521.37	68 135.22	0	11 574.21	1 811.94	0.00	0	0	0
Public Service Infrastructure (PSI)	429 282.00	192 464.40	0	236 817.60	0.00	0	0	0	0
Residential	257 205 397.85	3 941 776.69	51 149 791.18	50 636 966.37	22782727.59	8378123	17 877 519.86	312 645.06	102 125 848.10
Public Service Purpose (PSP)	6 521 872.26	-119 826.70	2 106 322.39	-10 470.67	1 876 890.91	616 028.56	0.00	0.00	2 052 927.77
GRAND - TOTAL	541 670 051.70	234 477 666.50	54 993 963.50	84 018 673.60	32 639 897.13	9 700 930.34	19 019 646.31	312 645.06	106 506 629.26

Summary of Debt Impairment and Narration

Debtors Age Analysis By Customer Group				
Customer Group	Total Debt per Customer Group	Impairment Provided	Net Debt per Customer Group	
Organs of State	63 581	(47 240)	16 341	
Commercial	80 781	(54 370)	26 411	
Households	257 205	(229 258)	27 948	
Other	140 103	(122 219)	17 884	
Totals	541 670	(453 087)	88 583	

- Allowance for debt impairment for the fourth quarter ending 30 JUNE 2025 equals R453 087 million.
- The Total Consumer Debtors as at the 30 JUNE 2025 equals R541 670 million.
- The Net Debt Collectible as at 30 JUNE 2025 equals R88 583 million.

The table below reflects both the collection rate and the distribution loss for the fourth quarter ending 30 JUNE 2025

Collection Rate Table							
Quarter - 1		Quarter - 2		Quarter – 3		Quarter - 4	
Month	Percentage	Month	Percentage	Month	Percentage	Month	Percentage
July – 2024	86	Oct-24	107	January – 2025	105	Apr-25	104
August – 2024	74	Nov-24	97	Feb-25	96	May-25	130
Sep-24	102	Dec-24	81	Mar-25	96	Jun-25	59
Total	262		285		297		293
Average percentage for the Quarter - 1	87	Average percentage for the Quarter - 2	95	Average percentage for the Quarter - 3	99	Average Percentage for Fourth	98

The fourth quarter average collection rate is 98%.

The year-to-date average collection rate is 95%

Distribution Rate Table							
Quarter - 1		Quarter - 2		Quarter – 3		Quarter - 4	
Month	Percentage	Month	Percentage	Month	Percentage	Month	Percentage
July – 2024	20	Oct-24	17	January – 2025	11	Apr-25	11
August – 2024	17	Nov-24	30	Feb-25	-8	May-25	16
Sep-24	7	Dec-24	5	Mar-25	2	Jun-25	14
Total							
Average percentage for the Quarter - 1	15	Average percentage for the Quarter - 2	18	Average percentage for the Quarter - 3	2	Average Percentage for Fourth quarter	14

The 4th Quarter average Distribution Loss is 14%, while the year-to-date average Distribution Loss is 12%.

- **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.
- Reconciliation of meters received at stores vs meters issued to electricians vs meters captured on the financial system.

SCM PROCESS

6. COMPETITIVE BIDDING PROCESSES ACTIVITY

NO	BID NO	DESCRIPTION	CLOSING DATE	COMMENTS
01	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
02	37 of 2024	Supply and delivery of tablets and Mac OS laptop for the period of three years	27 November 2024	In Evaluation
03	38 of 2024	Laptop tracking and recovery solution for the period of three years	27 November 2024	In Evaluation
04	39 of 2024	Supply and delivery of laser camera for Makhado traffic law enforcement	25 November 2024	In Evaluation
05	40 of 2024	Supply ,delivery of materials and labour for tilling of Municipal offices	18 November 2024	In Evaluation
06	46 of 2024	Supply and delivery of hardware materials for a period of three years	27 November 2024	In Evaluation
07	47 of 2024	Supply, delivery and installation of 11KV and 22KV Outdoor transformer breakers at Emmarentia substation	18-Feb-25	In Evaluation
08	49 of 2024	Supply and Delivery of protective clothing for Makhado local municipality employees for the period	28-Feb-25	In Evaluation

		of three years		
09	50 of 2024	Supply and delivery of Cold mix asphalt for a period of three years	28-Feb-25	In Evaluation
10	12 of 2025	Supply and Deliver of 11kV & 22kV indoor transformer breakers, feeder breaker and Battery charger at Boom substation	04 March 2025 at 12:00pm	In Evaluation
11	13 of 2025	Appointment Of a Multi-Disciplinary Team for The Implementation of The Makhado Local Municipality Spatial Development Framework (SDF) – Preparation of An Integrated Set of Precinct Plans for Sourcing Of Funds	31-Mar-25	In Evaluation
12	14 of 2025	Appointment Of a Service Provider for the Calibration and Maintenance Of Traffic Equipments For The Period Of Three (03) Years	31-Mar-25	In Evaluation
13	15 of 2025	Appointment Of a Service Provider for Supply and Delivery of The National Road Traffic Act Manuals and Amendments for The Period Of Three (03) Years	31-Mar-25	In Evaluation
14	17 of 2025	Supply, Delivery, Installation and Commissioning of Uninterruptable Power Supply (UPS) And Batteries in Server Room and 3 Years Maintenance	31-Mar-25	In Evaluation
15	18 of 2025	Support and maintenance of existing VoIP telephone system for a period of three years	11-Apr-25	In Evaluation

16	20 of 2025	panel of service providers for supply and delivery of cleaning material for the period of three years	11-Apr-25	In Evaluation
17	24 OF 2025	Upgrading of Road leading to Mavhoyi FET College	09-May-25	In Evaluation
18	25 OF 2025	Upgrading of Tshino access road	09-May-25	In Evaluation
19	26 OF 2025	Upgrading of Madombidzha (50/50), Ramantsha to Ravele road phase 1	09-May-25	In Evaluation
20	27 OF 2025	Panel of civil contractors for Rehabilitation and resealing of road, emergency potholes patching within Makhado local municipality for the period of three years	09-May-25	In Evaluation
21	29 of 2025	Sale of Seventy-six (76) industrial zoned sites located within Louis Trichardt extension 12 township	23-May-25	In Evaluation
22	30 of 2025	Leasing of public open space of remainder of portion 7 of the farm Bergvliet 288 and to change land use from public open space to private open space	23-May-25	In Evaluation
23	31 of 202	Design and construction of residential complex at Louis Trichardt extension 14 township (padkamp)	23-May-25	In Evaluation
24	32 of 2025	Construction, supply, delivery and installation of new weighbridge at the Makhado Landfill site.	06-Jun-25	In Evaluation

25	33 of 2025	Appointment of a service provider / consultants to render assignment for internal audit unit for Makhado municipality for the period of three (03) years	17-Jun-25	In Evaluation
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FORMAL WRITTEN QUOTATION ABOVE R30 000.00 AS AT 30 JUNE 2025

ACTIVITY	Quotations Advertised	Quotations Evaluated	Quotations Awarded	BALANCE
1 st QUARTER	39	10	10	29
2 nd QUARTER	29	25	25	33
3 rd	24	14	10	43
4 th	21	21	21	64

FORMAL WRITTEN QUOTATION BELOW R30 000.00 AS AT 30 JUNE 2025

ACTIVITY	Quotations Requested	Quotations Evaluated	Quotations Awarded	BALANCE
1 st QUARTER	21	21	21	0
2 nd QUARTER	61	61	61	0
3 RD QUARTER	66	66	66	0
4 th QUARTER	64	64	64	0

PROCUREMENT DEVIATION FOURTH 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 **125 254.90**

4. Total value of deviations over R200 000

= **R0**

5. Total number of deviations under R 200 000 is 01

6. Total number of deviations over R 200 000 is 00

7. Total value of deviations awarded through SCM Regulation 36

= R **125 254.90**

PROGRESS REPORT ON BUDGET FUNDING PLAN 2024/2025 AS AT 30 JUNE 2025

1.Detailed Funding Implementation Plan /Activities							2.Monthly Performance on Implementation Activities							
	Activity	Frequency	Start Date	Due Date	Responsible for Performing /executing the activity	Responsible for reviewing/monitoring performance	POE	June						
								By Responsible Official					By Supervisor	
								Was Activit	Activity Status	POE (On Implemente	POE TYPE	Comments	Activit y	Comments
Baseline Assessment	Determine current cashflow status at beggining 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 report on the analysis of Actuals against projections (Income and Expenditure)	None	Yes	None
Baseline Assessment	Determine current cashflow status at beggining 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 obligations paid	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 beggining of year 2 / Prior implementation fundine plan	Once Off Activity	2024/07/01	2024/10/31	CFO	CFO	Funding Plan	Yes	Concluded	Concluded	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	Concluded	Concluded	Billing Report and Sample of 20 Consumer statements	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 a monthly basis	Yes	Concluded	Concluded	Disconnection listing report and progress report on debt collections on a monthly basis	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	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Implementation report to be submitted to LPT on quartely basis	None	Yes	None

Revenue enhancement strategy to be finalised 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	Concluded	Concluded	Final Revenue enhancement strategy Report	None	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	Concluded	Concluded	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	Yes	Concluded	Concluded	Engage departments that owe the municipality	None	Yes	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	N/a	Not applicable	Not applicable	The municipality did not have a Revenue Protection Committee in the month of June	None	N/a	None
Revenue enhancement /protection committee	Functionality of Steering Committee through meetings	Weekly	2024/07/01	2025/06/30	CFO	CFO	Registers and Minutes/Reports	N/a	Not applicable	Not applicable	The municipality did not have a Revenue Protection Committee in the month of June	None	N/a	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 Tarrif report	No	Not Yet Started	Not Yet Started	Waste Management cost reflective Tarrif report	None	No	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 fundine plan period	Once Off Activitv	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

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	List of top ten creditors to be submitted to LPT on the Monthly basis	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	Bank statements and invoice register	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	list of orders that have been approved after budget confirmations	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	N/a	Not applicable	Not applicable	Copy of signed payment arrangement	No arrangement is in place	N/a	None
Baseline Assessment	Determine current status at begging of year 2 / Prior implementation of funding plan	Once Off Activity	2024/07/01	2024/10/31	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 Ring Fencing	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
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	Manger SCM /Manager Expenditure/budget manager	CFO	UIFW report on a monthly basis	Yes	Concluded	Concluded	UIFW report on a monthly basis	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	N/a	Concluded	Concluded	This was already submitted to LPT as the strategy was approved by council in October 2024	None	N/a	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 30 JUNE 2025

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

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	120 692	123 715	126 606	14 837	125 059	126 606	(1 548)	-1%	126 606
Service charges	454 443	482 270	552 090	43 012	498 021	552 090	(54 069)	-10%	552 090
Investment revenue	5 457	7 583	4 216	71	3 016	4 216	(1 201)	-28%	4 216
Transfers and subsidies - Operational	503 603	520 303	520 303	2 471	524 861	520 303	4 558	1%	520 303
Other own revenue	70 300	114 474	261 553	16 999	72 177	261 553	(189 377)	-72%	–
Total Revenue (excluding capital transfers and contributions)	1 154 495	1 248 345	1 464 769	77 390	1 223 133	1 464 769	(241 635)	-16%	1 464 769
Employee costs	395 109	329 105	377 997	30 064	388 993	377 997	10 996	3%	377 997
Remuneration of Councillors	29 990	33 568	33 768	2 481	30 963	33 768	(2 805)	-8%	33 768
Depreciation and amortisation	162 269	159 889	160 292	12 557	151 129	160 292	(9 164)	-6%	160 292
Interest	4 479	20 731	19 231	154	5 971	19 231	(13 260)	-69%	19 231
Inventory consumed and bulk purchases	420 550	359 415	424 577	58 898	421 088	424 577	(3 488)	-1%	424 577
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	286 150	286 249	318 732	17 753	299 791	318 732	(18 941)	-6%	318 732
Total Expenditure	1 298 548	1 188 957	1 334 597	121 907	1 297 934	1 334 597	(36 663)	-3%	1 334 597
Surplus/(Deficit)	(144 053)	59 388	130 171	(44 517)	(74 801)	130 171	(204 972)	-157%	130 171
Transfers and subsidies - capital (monetary allocations)	115 015	117 996	117 996	22 851	142 541	117 996	24 545	21%	117 996
Transfers and subsidies - capital (in-kind)	27 163	–	20 000	–	–	20 000	(20 000)	-100%	20 000
Surplus/(Deficit) after capital transfers & contributions	(1 874)	177 384	268 167	(21 666)	67 740	268 167	(200 427)	-75%	268 167
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(1 874)	177 384	268 167	(21 666)	67 740	268 167	(200 427)	-75%	268 167
<u>Capital expenditure & funds sources</u>									
Capital expenditure	–	800	–	–	–	–	–		–
Capital transfers recognised	58 859	117 996	113 377	26 610	113 484	113 377	106	0%	113 377
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	174 144	201 924	132 736	(441)	115 445	132 736	(17 290)	-13%	132 736
Total sources of capital funds	233 003	319 920	246 113	26 169	228 929	246 113	(17 184)	-7%	246 113
<u>Financial position</u>									
Total current assets	664 599	1 048 713	813 112		678 540				813 112
Total non current assets	1 945 086	1 604 489	1 966 668		2 029 598				1 966 668
Total current liabilities	664 956	396 909	306 664		702 752				306 664
Total non current liabilities	161 177	132 624	139 694		154 093				139 694
Community wealth/Equity	1 784 776	2 123 670	2 333 421		1 851 293				2 333 421

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

Trading services		484 124	447 733	531 898	65 983	505 098	531 898	(26 800)	-5%	531 898
Energy sources		464 141	396 832	482 598	61 989	466 541	482 598	(16 057)	-3%	482 598
Water management		260	640	150	13	148	150	(2)	-2%	150
Waste water management		-	-	-	-	-	-	-		-
Waste management		19 723	50 260	49 150	3 982	38 410	49 150	(10 740)	-22%	49 150
Other		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	1 298 548	1 188 957	1 334 597	121 907	1 297 934	1 334 597	(36 663)	-3%	1 334 597
Surplus/ (Deficit) for the year		(1 874)	177 384	268 167	(21 666)	67 740	268 167	(200 427)	-75%	268 167

LIM344 Makhado - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M12 – June

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		439 236	466 929	536 138	41 690	482 337	536 138	(53 801)	-10%	536 138
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		15 207	15 340	15 952	1 322	15 684	15 952	(268)	-2%	15 952
Sale of Goods and Rendering of Services		2 004	962	2 129	102	1 843	2 129	(286)	-13%	2 129
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		15 511	47 627	12 409	14 432	12 665	12 409	255	2%	12 409
Interest from Current and Non Current Assets		5 457	7 583	4 216	71	3 016	4 216	(1 201)	-28%	4 216
Dividends		-	-	-	-	-	-	-		-
Rent on Land		130	-	111	11	129	111	18	17%	111
Rental from Fixed Assets		296	348	303	25	302	303	(1)	0%	303
Licence and permits		321	-	273	33	315	273	42	15%	273
Operational Revenue		10 025	56 972	202 783	2 467	18 334	202 783	(184 449)	-91%	202 783
Non-Exchange Revenue										
Property rates		120 692	123 715	126 606	14 837	125 059	126 606	(1 548)	-1%	126 606
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		5 391	4 786	4 786	(2 490)	7 543	4 786	2 757	58%	4 786
Licence and permits		3 489	3 779	3 653	232	3 642	3 653	(11)	0%	3 653
Transfers and subsidies - Operational		503 603	520 303	520 303	2 471	524 861	520 303	4 558	1%	520 303
Interest		25 943	-	35 107	2 186	27 404	35 107	(7 703)	-22%	35 107
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		7 191	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 154 495	1 248 345	1 464 769	77 390	1 223 133	1 464 769	(241 635)	-16%	1 464 769

Expenditure By Type										
Employee related costs		395 109	329 105	377 997	30 064	388 993	377 997	10 996	3%	377 997
Remuneration of councillors		29 990	33 568	33 768	2 481	30 963	33 768	(2 805)	-8%	33 768
Bulk purchases - electricity		371 986	330 000	373 100	54 481	371 860	373 100	(1 240)	0%	373 100
Inventory consumed		48 563	29 415	51 477	4 418	49 228	51 477	(2 249)	-4%	51 477
Debt impairment		41 600	77 287	42 287	(2 356)	54 096	42 287	11 809	28%	42 287
Depreciation and amortisation		162 269	159 889	160 292	12 557	151 129	160 292	(9 164)	-6%	160 292
Interest		4 479	20 731	19 231	154	5 971	19 231	(13 260)	-69%	19 231
Contracted services		161 662	155 156	212 097	13 349	192 934	212 097	(19 164)	-9%	212 097
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off		(0)	-	3 852	(331)	0	3 852	(3 852)	-100%	3 852
Operational costs		65 468	53 806	60 496	7 091	52 761	60 496	(7 735)	-13%	60 496
Losses on Disposal of Assets		16 168	-	-	-	-	-	-		-
Other Losses		1 252	-	-	-	-	-	-		-
Total Expenditure		1 298 548	1 188 957	1 334 597	121 907	1 297 934	1 334 597	(36 663)	-3%	1 334 597
Surplus/(Deficit)		(144 053)	59 388	130 171	(44 517)	(74 801)	130 171	(204 972)	-157%	130 171
Transfers and subsidies - capital (monetary allocations)		115 015	117 996	117 996	22 851	142 541	117 996	24 545	21%	117 996
Transfers and subsidies - capital (in-kind)		27 163	-	20 000	-	-	20 000	(20 000)	-100%	20 000
Surplus/(Deficit) after capital transfers & contributions		(1 874)	177 384	268 167	(21 666)	67 740	268 167			268 167
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(1 874)	177 384	268 167	(21 666)	67 740	268 167			268 167
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(1 874)	177 384	268 167	(21 666)	67 740	268 167			268 167
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(1 874)	177 384	268 167	(21 666)	67 740	268 167			268 167

LIM344 Makhado - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M12 – June

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - WASTE MANAGEMENT		-	-	-	-	-	-	-		-
Vote 3 - ROAD TRANSPORT		-	-	-	-	-	-	-		-
Vote 4 - WATER		-	-	-	-	-	-	-		-
Vote 5 - ELECTRICITY- A		-	-	-	-	-	-	-		-
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-		-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-		-
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-		-
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 10 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 11 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 12 - HOUSING		-	-	-	-	-	-	-		-
Vote 13 - OTHER		-	-	-	-	-	-	-		-
Vote 14 - SPORTS AND RECREATION		-	-	-	-	-	-	-		-
Vote 15 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - WASTE MANAGEMENT		-	-	-	-	-	-	-		-
Vote 3 - ROAD TRANSPORT		-	-	-	-	-	-	-		-
Vote 4 - WATER		-	-	-	-	-	-	-		-
Vote 5 - ELECTRICITY- A		-	-	-	-	-	-	-		-
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-		-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-		-
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-		-
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 10 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 11 - COMMUNITY AND SOCIAL SERVICES		-	800	-	-	-	-	-		-
Vote 12 - HOUSING		-	-	-	-	-	-	-		-
Vote 13 - OTHER		-	-	-	-	-	-	-		-
Vote 14 - SPORTS AND RECREATION		-	-	-	-	-	-	-		-
Vote 15 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	800	-	-	-	-	-		-
Total Capital Expenditure		-	800	-	-	-	-	-		-

Capital Expenditure - Functional Classification										
Governance and administration		22 835	15 031	17 100	3 894	16 815	17 100	(285)	-2%	17 100
Executive and council		4 299	8 231	716	–	4 104	716	3 388	473%	716
Finance and administration		18 536	6 800	16 384	3 894	12 710	16 384	(3 674)	-22%	16 384
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		11 536	6 900	4 504	129	3 906	4 504	(598)	-13%	4 504
Community and social services		56	1 800	36	–	261	36	225	634%	36
Sport and recreation		11 477	5 100	4 468	129	3 645	4 468	(823)	-18%	4 468
Public safety		3	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		151 350	206 941	177 874	20 569	171 872	177 874	(6 002)	-3%	177 874
Planning and development		–	25	25	–	–	25	(25)	-100%	25
Road transport		151 350	206 917	177 849	20 569	171 872	177 849	(5 977)	-3%	177 849
Environmental protection		–	–	–	–	–	–	–		–
Trading services		53 096	91 047	46 635	1 577	43 047	46 635	(3 589)	-8%	46 635
Energy sources		49 846	88 797	46 135	1 577	41 907	46 135	(4 229)	-9%	46 135
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		3 250	2 250	500	–	1 140	500	640	128%	500
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	238 817	319 920	246 113	26 169	235 640	246 113	(10 473)	-4%	246 113
Funded by:										
National Government		58 859	117 996	113 377	26 610	113 484	113 377	106	0%	113 377
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		58 859	117 996	113 377	26 610	113 484	113 377	106	0%	113 377
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		174 144	201 924	132 736	(441)	115 445	132 736	(17 290)	-13%	132 736
Total Capital Funding		233 003	319 920	246 113	26 169	228 929	246 113	(17 184)	-7%	246 113

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

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		14 662	70 584	95 786	17 907	95 786
Trade and other receivables from exchange transactions		(133 082)	573 603	555 813	(185 394)	555 813
Receivables from non-exchange transactions		287 598	24 397	45 877	290 806	45 877
Current portion of non-current receivables		–	–	–	–	–
Inventory		127 395	131 934	114 856	129 732	114 856
VAT		372 349	248 195	779	430 365	779
Other current assets		(4 324)	–	–	(4 877)	–
Total current assets		664 599	1 048 713	813 112	678 540	813 112
Non current assets						
Investments		–	–	–	–	–
Investment property		15 059	15 438	15 059	14 681	15 059
Property, plant and equipment		1 926 139	1 585 563	1 947 720	2 011 499	1 947 720
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		2 160	2 160	2 160	2 160	2 160
Intangible assets		1 728	1 328	1 728	1 257	1 728
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 945 086	1 604 489	1 966 668	2 029 598	1 966 668
TOTAL ASSETS		2 609 685	2 653 203	2 779 780	2 708 138	2 779 780

LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1 127	322	1 127	1 267	1 127
Consumer deposits		14 982	15 775	14 982	16 250	14 982
Trade and other payables from exchange transactions		283 291	194 076	276 080	245 892	276 080
Trade and other payables from non-exchange transactions		4 558	0	4 558	4 545	4 558
Provision		(7 543)	10 390	9 816	(6 545)	9 816
VAT		371 647	176 346	–	441 344	–
Other current liabilities		(3 107)	–	100	–	100
Total current liabilities		664 956	396 909	306 664	702 752	306 664
Non current liabilities						
Financial liabilities		1 840	–	1 840	573	1 840
Provision		37 816	132 624	18 866	22 655	18 866
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		121 521	–	118 989	130 865	118 989
Total non current liabilities		161 177	132 624	139 694	154 093	139 694
TOTAL LIABILITIES		826 133	529 533	446 358	856 845	446 358
NET ASSETS	2	1 783 552	2 123 670	2 333 421	1 851 293	2 333 421
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 784 776	2 123 670	2 333 421	1 851 293	2 333 421
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 784 776	2 123 670	2 333 421	1 851 293	2 333 421

STATUS OF RECONCILIATIONS AS AT 30 JUNE 2025

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 May 2025

7. A CASH FLOW POSITION

This statement indicates the financial position as at 30 June 2025 is R 19 210 928.30. The municipality continues to keep a favorable balance on a monthly basis and these cash flow statements reflect positive balance of R 19 210 928.30 at the end of fourth quarter 30 June 2025.

Primary Account	R 19 210 928.30
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Closing balance as at 30 June 2025	R 19 210 928.30
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