

FINANCE: IN YEAR MONITORING AND REPORTING: 3rd QUARTER: 2024/2025 FINANCIAL YEAR (MONTH ENDING MARCH 2025) (6/1/1(2024/25))

1. THIRD QUARTER SDBIP 31 MARCH 2025

MUNICIPAL FINANCIAL MANAGEMENT AND VIABILITY

Summary of Third quarter SDBIP (Jan , Feb and Mar 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	Achieved	4 600	4 750
Approved 2025/26 Budget by 31 May 2025	Not Achieved	Draft budget tabled to council by 31 March 2025	The draft budget was not tabled by council on the 31st of March 2025
Number of section 71 reports submitted to Treasury within 10 days after the end of the month by (Jan, Feb and Mar 2025)	Achieved	3	3
Percentage Expenditure on MIG by 31 March 2025	Achieved	75%	96%
Percentage Expenditure of Financial Management Grant by 31 March 2025	Achieved	75%	78%
Percentage Expenditure on INEP Grant by 31 March 2025	Not Achieved	75%	66%
Percentage of Tenders processed within 90 days by 31 March 2025 (From closing date in the advert)	Not Achieved	100%	0%
Percentage of Electricity Distribution loss by 31 March 2025	Achieved	10%	2%
Percentage of Invoices Paid within 30 days of receipt by 31 March 2025	Achieved	100%	100%
Percentage of Billed revenue collected per month during 2024/25 (31 March 2025 Financial Year	Achieved	90%	99%

2. ANALYSIS OF THIRD QUARTER SDBIP KEY PERFORMANCE INDICATORS AND ACHIEVMENT ENDING 31 MARCH 2025.

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

- The target was for the municipality to register 4 600 by the end of third quarter. The municipality achieved the target by registering only 4 750 by the end of March 2025

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

- The target was for the Draft budget to be tabled by council on or before the 31 March 2025. The municipality did not achieve the target as the Draft budget was not tabled by council after submission by management on the 31st of March 2025.

3. Number of section 71 reports submitted to Treasury within 10 days after the end of the month by 31 March 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 were achieved and three section 71 reports were submitted to both national and provincial Treasury during third quarter.

4. Percentage Expenditure of Financial Management Grant by 31 March 2025.

- The target was to spend 75% of financial management grant by 31 March 2025. The municipality achieved by this target by spending 78% of the budget.

5. Percentage of Tenders processed within 90 days by 31 March 2025 (From closing date in the advert). The target was not achieved as no tender was processed within 90 days .

6. Percentage of Electricity Distribution loss by 31 March 2025

The target for the municipality was to achieve less than 10% on distribution loss at the end of the third quarter ending 31 March 2025. The target achieved by 2%.

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

8. Percentage of Billed revenue collected per month during 2024/25 as at 31 March 2025 Financial Year.

- The target was for the municipality to achieved 90% collection rate at the end of the quarter ending 31 March 2025. The target was achieved by 99% .

3. ANALYSIS FROM REPORTS FROM INCOME AND EXPENDITURE QUARTER THREE ENDING 31 MARCH 2025
SUMMARY: INCOME AND EXPENDITURE REPORT PERFORMANCE

SUMMARY: INCOME AND EXPENDITURE REPORT PERFORMANCE

The actual operational income for the third quarter is R 241 921 million and actual to date is R 1 050 378 billion. The operational expenditure for the same period is R 347 549 million and actual to date is R 1 029 463 billion.

Types of Budget	Approved Budget	Budget Spent	Balance	% Spent
Operational	R 1 335 billion	R 1 029 billion	R 306 million	77%
Capital	R 246 million	R 201 million	R 45 million	82%
Total	R 1 581 billion	R 1 230 billion	R 351 million	77%

4. SUMMARY OF PERFORMANCE OF INCOME AND EXPENDITURE 31 MARCH 2025

Description	Budget Year 2024/25										
R thousands	Adjusted budget	Q3 Projections	Q1 Sept 2024	Q2 Dec 2024	Q3 Mar 2025	YTD	YTD variance	YTD variance %	YTD Actual/Budget	Actual vs Projecte	Full year Forecast
Revenue By Source											
Property rates	126 606 429.00	94 954 821.75	31 597 806.14	31 317 710.82	29 876 319.49	92 791 836.45	-2 162 985.30	-2%	73%	98%	126 606 429.00
Service charges - electricity revenue	536 137 974.00	402 103 480.50	122 475 619.00	100 108 966.06	134 878 827.58	357 463 412.64	-44 640 067.86	-12%	67%	89%	536 137 974.00
Service charges - refuse revenue	15 951 657.00	11 963 742.75	4 023 686.69	4 158 443.62	3 885 517.72	12 067 648.03	103 905.28	1%	76%	101%	15 951 657.00
Rental of facilities and equipment	414 165.00	310 623.75	70 696.43	77 320.96	78 355.06	226 372.45	-84 251.30	-37%	55%	73%	414 165.00
Interest earned - external investments	4 216 249.00	3 162 186.75	1 404 450.78	919 838.74	367 044.92	2 691 334.44	-470 852.31	-17%	64%	85%	4 216 249.00
Interest earned - outstanding debtors	47 515 969.00	35 636 976.75	8 823 489.21	4 729 587.51	15 969 106.27	29 522 182.99	-6 114 793.76	-21%	62%	83%	47 515 969.00
Fines, penalties and forfeits	4 785 588.00	3 589 191.00	517 090.20	589 302.70	3 667 811.70	4 774 204.60	1 185 013.60	25%	100%	133%	4 785 588.00
Licences and permits	3 926 120.00	2 944 590.00	917 370.53	1 030 931.26	1 168 339.33	3 116 641.12	172 051.12	6%	79%	106%	3 926 120.00
Transfers and subsidies	520 303 000.00	520 303 000.00	257 466 321.78	227 669 885.76	35 166 792.46	520 303 000.00	-	0%	100%	100%	520 303 000.00
Operational Revenue	204 911 395.00	153 683 546.25	4 367 898.00	6 130 402.77	16 862 620.07	27 360 920.84	-126 322 625.41	-462%	13%	18%	204 911 395.00
Total Revenue	1 464 768 546.00	1 228 652 159.50	431 664 428.76	376 732 390.20	241 920 734.60	1 050 317 553.56	-178 334 605.94	-17%	72%	85%	1 464 768 546.00

Description	Budget Year 2024/25										
	Adjusted budget	Q3 Projections	Q1 Sept 2024	Q2 Dec 2024	Q3 Mar 2025	YTD	YTD variance	YTD variance %	YTD Actual/Budget	Actual vs Projected %	Full year Forecast
<u>Expenditure By Source</u>											
Employee related costs	377 996 921.00	283 497 690.75	84 761 765.52	105 358 116.10	108 021 218.53	298 141 100.15	14 643 409.40	5%	79%	105%	377 996 921.00
Remuneration of councillors	33 768 020.00	25 326 015.00	7 430 337.75	8 403 287.84	7 684 741.41	23 518 367.00	-1 807 648.00	-8%	70%	93%	33 768 020.00
Debt impairment	46 139 330.00	34 604 497.50	18 679 081.90	9 009 758.01	7 439 035.84	35 127 875.75	523 378.25	1%	76%	102%	46 139 330.00
Depreciation & asset impairment	160 292 247.00	120 219 185.25	38 045 202.62	37 950 004.90	37 837 927.16	113 833 134.68	-6 386 050.57	-6%	71%	95%	160 292 247.00
Finance charges	19 231 000.00	14 423 250.00	3 273 852.85	6 133 647.35	7 534 134.80	16 941 635.00	2 518 385.00	15%	88%	117%	19 231 000.00
Bulk purchases	373 100 000.00	279 825 000.00	107 865 845.00	90 568 086.85	102 696 409.42	301 130 341.27	21 305 341.27	7%	81%	108%	373 100 000.00
Other materials	51 066 914.00	38 300 185.50	11 032 617.40	9 858 235.64	16 011 871.95	36 902 724.99	-1 397 460.51	-4%	72%	96%	51 066 914.00
Contracted services	212 557 163.00	159 417 872.25	50 468 328.59	72 548 321.42	35 723 607.41	158 740 257.42	-677 614.83	0%	75%	100%	212 557 163.00
Operational costs	60 445 765.00	45 334 323.75	11 838 987.56	8 688 482.39	24 599 615.08	45 127 085.03	-207 238.72	0%	75%	100%	60 445 765.00
Total Expenditure	<u>1 334 597 360.00</u>	<u>1 000 948 020.00</u>	<u>333 396 019.19</u>	<u>348 517 940.50</u>	<u>347 548 561.60</u>	<u>1 029 462 521.29</u>	<u>28 514 501.29</u>	<u>3%</u>	<u>77%</u>	<u>103%</u>	<u>1 334 597 360.00</u>

5. APPROVED CONDITIONAL GRANT AS AT 31 MARCH 2025

	Budget Year 2024/25											
Description	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'001	Actual to date Expenditure R'000	% Spent on received	BUDGET VS ACTUAL %	Full Year Forecast
APPROVED CONDITIONAL GRANT												
Funded by:												
MIG	105 490	95 490	80 490	15 000	–	41 352	43 671	16 085	101 108	106%	96%	105 490
INEP - Original allocation	12 506	12 506	2 500	5 000	5 006	569	7 246	421	8 236	66%	66%	12 506
INEP - Additional allocation	9 089	9 089	–	–	9 089	–	–	–	–	0%	0%	9 089
FMG	1 900	1 900	1 900	–	–	617	429	438	1 483	78%	78%	1 900
EPWP	2 560	2 560	733	1 058	769	640	640	640	1 920	75%	75%	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	5 468	91%	91%	6 006
Total Grants	142 109	132 109	86 824	22 860	17 867	46 517	54 984	21 271	122 772	93%	86%	142 109

1. Municipal infrastructure Grant (MIG)

The actual amount received for the third quarter is zero and to date is R 95 490 million and actual expenditure for the third quarter is R 16 085 million and to date is R 101 108 million that represent 96% of expenditure against approved allocation of R 105 490 million.

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

The actual amount received for the third quarter is R 5 006 million and to date is R 12 506 million and actual expenditure for the third quarter is R 421 thousand and to date is R 8 236 million that represents 66% of expenditure against approved allocation of R 12 506 million.

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

The actual amount received for the third quarter is R 9 089 million and to date is R9 089 million and actual expenditure for the third quarter is zero and to date is R0 million that represents 0% of expenditure against approved allocation of R 9 089 million.

4. Financial Management Grant (FMG)

The actual amount received for the third quarter is zero and to date is R 1 900 million and actual expenditure for the third quarter is R 438 thousand and to date is R 1 483 million that represents 75% against the approved allocation of R 1 900 million.

5. Expanded Public Works Programme (EPWP)

The actual amount received for the third quarter is R 769 thousand and to date is R 2 560 million and actual expenditure for the third quarter is R640 thousands and to date is R 1 920 million that represent 75% against the approved allocation of R 2 560 million

6. Disaster Management Grants (Current year and Rollover)

The actual amount received for the third quarter is R 3 003 million and to date is R 6 006 million and actual expenditure for the third quarter is R 3 687 million and to date is R 5 468 million that represent 91% 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 third quarter March 2025 is R 40 828 million and to date is R 200 847 million which represents 82% spending against the approved budget of R 246 113 million.

SUMMARY PER DEPARTMENT							
CODE	DEPARTMENT	SOURCES	BUDGET	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Technical Services	INCOME & GRANT	229 005 151.00	229 005 151.00	191 782 761.07	35 643 877.33	84%
SC	Community Services	INCOME	6 332 000.00	6 332 000.00	3 494 076.91	2 837 923.09	55%
SC	Budget and Treasury	INCOME	1 500 000.00	1 500 000.00	178 109.14	1 321 890.86	12%
SC	Corporate Services	INCOME	8 184 680.00	8 184 680.00	5 198 313.75	2 986 366.25	64%
SC	Regional Offices	INCOME	1 091 000.00	1 091 000.00	193 347.90	897 652.10	18%
	TOTAL		246 112 831.00	246 112 831.00	200 846 608.77	43 687 709.63	82%

Analysis of Capital budget expending per department

Department of Budget and Treasury office

The actual expenditure for the third quarter is R0 and to date is R 178 thousand compared with the projection of R 1 125 million which result to underspending by 12%. The expenditure incurred for the third quarter represents 12% of approved budget of R 1 500 million for 2024/25 financial year.

Technical Services Department

The actual expenditure for the third quarter is R 39 573 million and to date is R 191 783 million compared with the projection of R 171 754 million which result to over spending by 84%. The expenditure incurred for the third quarter represents 84% of approved budget of R 229 005 million for 2024/2025 financial year

Department of Community services

The actual expenditure for the third quarter is R 830 thousand and to date is R 3 494 million compared with the projection of R 4 749 million which result to under spending by 55%. The expenditure incurred for the third quarter represent 55% of approved budget of R 6 332 million for 2024/25 financial year.

Department of Corporate Services

The actual expenditure for the third quarter is R 349 thousand and to date is R 5 198 million compared with the projection of R 6 139 million which result to over spending by 64%. The expenditure incurred for the third quarter represent 64% of approved budget of R 8 185 million for 2024/25 financial year

Regional Offices

The actual expenditure for the third quarter is R 76 thousand and to date is R 193 thousand compared with the projection of R 818 thousand which result to under spending by 18%. The expenditure incurred for third quarter represent 18% of approved budget of R 1 091 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 184 585 million during the quarter and only R 200 847 million was spent. An amount of R 105 036 million has been recognised from transfer and R 95 811 million was recognised from internally generated revenue. This represents 82% of the adjusted approved capital budget amount of R 246 113 million for 2024/25 financial year

7. DEBTORS

The outstanding amount from debtors as at 31 MARCH 2025 is R 538 069 million

Aged Debtors - MARCH 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
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	1 895	1 814	1 391	614	830	47 041	53 585
Receivables from Non-exchange Transactions - Property Rates	1400	3 968	3 437	3 382	3 121	3 064	169 322	186 294
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	458	441	459	445	422	29 832	32 057
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	3 496	3 439	3 391	3 335	3 275	211 455	228 391
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–
Other	1900	388	1 269	1 114	431	1 713	32 827	37 742
Total By Income Source	2000	10 205	10 400	9 737	7 946	9 305	490 477	538 069
2018/19 - totals only								
Debtors Age Analysis By Customer Group								
Organs of State	2200	1 565	1 247	1 237	1 280	1 288	63 575	70 193
Commercial	2300	1 407	1 604	1 325	904	957	49 172	55 368
Households	2400	3 660	3 876	4 183	3 558	4 466	269 662	289 405
Other	2500	3 573	3 673	2 992	2 203	2 594	108 068	123 103
Total By Customer Group	2600	10 205	10 400	9 737	7 946	9 305	490 477	538 069

MAKHADO LOCAL MUNICIPALITY

Quarter 3 Debt Breakdown Analysis - 31 MARCH 2025

		Towns							
Account Type	Total Amount	Farm	Ha-Tshikota (Vleifontein)	Louis Trichardt	Makhado A (Dzanani)	Tshikota	Villages	Vuwani	Waterval
Agriculture	135 380 566.80	135 101 018.70	0	278 677.54	0.05	870.51	0.00	0	0
Businesses/ Industrial	77 379 123.04	30 919 748.41	1 825 823.01	34 226 024.82	7 470 070.83	632 992.64	191 224.11	0	2 113 239.22
Churches	880 221.88	96 957.01	182 015.99	304 024.70	44 858.41	5 690.44	101 153.93	0	145 521.40
Government (SOP)	66 701 204.56	65 117 285.91	0.00	1 094 356.25	307 518.61	-74 924.78	146 466.70	0	110 501.87
Municipal	1 852 563.53	650 674.68	51 670.73	905 758.71	44 975.38	15 542.47	8 740.21	0	175 201.35
Public Benefit Organisation (PBO)	70 792.58	59 702.88	0	9 277.76	1 811.94	0	0	0	0
Public Service Infrastructure (PSI)	360 756.75	155 438.29	0	205 318.46	0	0	0	0	0
Residential	249 190 708.80	1 919 804.50	49 994 389.22	48 981 014.62	22 146 620.55	9 201 735.31	17 695 961.73	305 437.70	98 945 745.17
Public Service Purpose (PSP)	6 253 093.66	62 793.00	2 048 952.60	-237 467.07	1 780 599.92	578 140.89	0.00	0.00	2 020 074.32
GRAND - TOTAL	538 069 031.60	234 083 423.38	54 102 851.55	85 766 985.79	31 796 455.69	10 360 047.48	18 143 546.68	305 437.70	103 510 283.33

Summary of Debt Impairment and Narration

Debt Impairment			
Debtors Age Analysis By Customer Group			
Customer Group	Total Debt per Customer Group	Impairment Provided	Net Debt per Customer Group
Organs of State	73 386	(59 960)	13 426
Commercial	77 379	(63 223)	14 156
Household	249 191	(203 602)	45 589
Other	138 113	(112 846)	25 267
Totals	538 069	(439 631)	98 438

- Allowance for debt impairment for the third quarter ending 31 MARCH 2025 equals R439 631 million.
- The Total Consumer Debtors as at the 31st MARCH 2025 equals R538 069 million.
- The Net Debt Collectible as at 31st of MARCH 2025 equals R98 438 million.

The table below reflects both the collection rate and the distribution loss for the third quarter ending 31 MARCH 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	
August – 2024	74	Nov-24	97	Feb-25	96	May-25	
Sep-24	102	Dec-24	81	Mar-25	96	Jun-25	
Total	262		285		297		
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 quarter	

The third quarter average collection rate is 99%.

The year-to-date average collection rate is 93.70%

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	
August – 2024	17	Nov-24	30	Feb-25	-8	May-25	
Sep-24	7	Dec-24	5	Mar-25	2	Jun-25	
Total	0						
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	

The 3rd Quarter average Distribution Loss is 2%, 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 of three years	28-Feb-25	In Evaluation
09	50 of 2024	Supply and delivery of Cold mix asphalt for a period of three years	28-Feb-25	In Evaluation
10	10 of 2025	Provision of health care risk waste (HCRW) collection and treatment services for the period of three years	28-Feb-25	In Evaluation
11	11 of 2025	Construction of Tshivhuyuni Sports Facility	04 March 2025 at 12:00pm	In Evaluation
12	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
13	13 of 2025	Appointment Of a Multi-Disciplinary Team for The Implementation of The Makhado Local Municipality Spatial Development Framework (SDF) – Preparation	31-Mar-25	In Evaluation

		of An Integrated Set of Precinct Plans for Sourcing Of Funds		
14	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
15	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
16	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
17	18 of 2025	Support and maintenance of existing VoIP telephone system for a period of three years	11-Apr-25	In Evaluation
18	19 of 2025	Panel of service providers for publishing notices and adverts on different newspapers for three years	11-Apr-25	In Evaluation
19	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

FORMAL WRITTEN QUOTATION ABOVE R30 000.00 AS AT 31 MARCH 2025

ACTIVITY	Quotations Advertised	Quotations Evaluated	Quotations Awarded	BALANCE
1st QUARTER	39	10	10	29
2nd QUARTER	29	25	25	33
3rd QUARTER	24	22	22	37

FORMAL WRITTEN QUOTATION BELOW R30 000.00 AS AT 31 MARCH 2025

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

PROCUREMENT DEVIATION THIRD QUARTER REPORT

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

= 01

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 41 700.15

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 41 700.15

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

1.Detailed Funding Implementation Plan /Activities										2.Monthly Performance on Implementation Activities							
										March							
No	Pillar		Activity	Frequency	Start Date	Due Date	Due Date	Resposble for Performing /executing the activity	Responsible for reviewing/mo nitoring	POE	Was Activity Perform ed	Activity Status	POE (On Implem ented Activity)	POE TYPE	Comment s	Activity Evaluati on (Was Activit y Validate d by	Comme nts
1	1.Positive Cashflow	PositiveCash Flow	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	Conclud ed	Conclud ed	Funding Plan	None	Yes	None
2		PositiveCash Flow	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	Conclud ed	Conclud ed	Funding Plan	None	Yes	None
3		PositiveCash Flow	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	Conclud ed	Conclud ed	The monthly Budget schedules from SA 25 to SA 29.	None	Yes	None
4		PositiveCash Flow	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	Yes	Conclud ed	Conclud ed	C Schedules and Comprehensive report on the analysis of Actuals	None	Yes	None
5	2. Cash and short term liquidity	Cash and short term liquidity	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	Conclud ed	Conclud ed	Funding Plan	None	Yes	None
6		Cash and short term liquidity	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	Conclud ed	Conclud ed	Funding Plan	None	Yes	None
7		Cash and short term liquidity	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	Conclud ed	Conclud ed	Monthly report for all income vs obligations paid	None	Yes	None

8		Collection Rates	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
9		Collection Rates	Baseline Assessment	Determine current collection rate status at beginning 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
10		Collection Rates	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
11		Collection Rates	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 monthly basis	Yes	Concluded	Concluded	Disconnection listing report and progress report on debt collections on the monthly basis	None	Yes	None
12		Collection Rates	Revenue enhancement strategy to be finalised 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 quarterly basis	Yes	In progress	In progress	Implementation report to be submitted to LPT on quarterly basis	enhancement strategy still in progress	Yes	None
13		Collection Rates	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	In progress	In progress	Final Revenue enhancement strategy Report	Revenue enhancement strategy still in progress	Yes	None
14		Collection Rates	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

15	3.Collection Rates	Collection Rates	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 - Ongoing Activity	Concluded - Ongoing Activity	Engage departments that owe the municipality	None	Yes	None
16		Collection Rates	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 March	None	N/a	None
17		Collection Rates	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 March	None	N/a	None
18			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

19		Collection Rates	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
20		Collection Rates	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
21	4. Reduction In Non Core Expenditure	Reduction In Non Core Expenditure	Baseline Assessment	Determine current status at beginning 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
22		Reduction In Non Core Expenditure	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
23		Reduction In Non Core Expenditure	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
24		Reduction In Non Core Expenditure	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	None	Yes	None
25	5. Trade Payables	Trade Payables	Baseline Assessment	Determine current status at begging of year 2 / Prior 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
26		Trade Payables	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
27		Trade Payables	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
28		Trade Payables	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

29		Trade Payables	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
30		Trade Payables	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
31	6. Ring Fencing of Conditional Grants		Baseline Assessment	Determine current status at beginning 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
32			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
33			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
34			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
35		Ring Fencing of Conditional Grants	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
36		Other	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
37	7.Other	Other	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
38			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
39		Other	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 MARCH 2025

LIM344 Makhado - Table C1 Monthly Budget Statement Summary - M09 - March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	120 692	123 715	126 606	9 603	92 792	93 943	(1 151)	-1%	126 606
Service charges	454 446	482 270	552 090	47 265	369 531	559 877	(190 346)	-34%	552 090
Investment revenue	5 457	7 583	4 216	163	2 691	4 341	(1 649)	-38%	4 216
Transfers and subsidies - Operational	503 603	520 303	520 303	41 786	521 342	390 227	131 115	34%	520 303
Other own revenue	70 300	114 474	261 553	7 174	54 480	144 687	(90 208)	-62%	—
Total Revenue (excluding capital transfers and contributions)	1 154 498	1 248 345	1 464 769	105 992	1 040 836	1 193 075	(152 239)	-13%	1 464 769
Employee costs	395 109	329 105	377 997	47 424	298 141	303 712	(5 571)	-2%	377 997
Remuneration of Councillors	29 990	33 568	33 768	2 462	23 518	25 276	(1 758)	-7%	33 768
Depreciation and amortisation	162 269	159 889	160 292	13 620	113 833	120 078	(6 245)	-5%	160 292
Interest	4 479	20 731	19 231	3 788	5 815	14 998	(9 183)	-61%	19 231
Inventory consumed and bulk purchases	420 550	359 415	424 577	83 918	338 033	365 563	(27 530)	-8%	424 577
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	285 915	286 249	318 732	22 229	228 474	335 579	(107 104)	-32%	318 732
Total Expenditure	1 298 312	1 188 957	1 334 597	173 441	1 007 816	1 165 206	(157 390)	-14%	1 334 597
Surplus/(Deficit)	(143 815)	59 388	130 171	(67 449)	33 021	27 869	5 151	18%	130 171
Transfers and subsidies - capital (monetary allocations)	115 015	117 996	117 996	101 530	109 344	88 429	20 915	24%	117 996
Transfers and subsidies - capital (in-kind)	27 163	—	20 000	—	—	8 000	(8 000)	-100%	20 000
Surplus/(Deficit) after capital transfers & contributions	(1 636)	177 384	268 167	34 081	142 365	124 299	18 066	15%	268 167
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(1 636)	177 384	268 167	34 081	142 365	124 299	18 066	15%	268 167
Capital expenditure & funds sources									
Capital expenditure	—	800	—	—	—	350	(350)	-100%	—
Capital transfers recognised	58 859	117 996	113 377	12 502	82 472	84 680	(2 207)	-3%	113 377
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	174 144	201 924	132 736	19 806	109 516	209 007	(99 492)	-48%	132 736
Total sources of capital funds	233 003	319 920	246 113	32 308	191 988	293 687	(101 699)	-35%	246 113
Financial position									
Total current assets	664 813	1 048 713	813 112		645 161				813 112
Total non current assets	1 945 086	1 604 489	1 966 668		2 025 550				1 966 668
Total current liabilities	668 377	396 909	306 664		586 328				306 664
Total non current liabilities	157 967	132 624	139 694		158 462				139 694
Community wealth/Equity	1 784 541	2 123 670	2 333 421		1 925 920				2 333 421

LIM344 Makhado - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 - March

[illegible]

<i>Trading services</i>		464 410	497 336	579 578	48 797	388 537	576 146	(187 609)	-33%	579 578
Energy sources		446 237	479 435	556 339	46 845	370 991	560 585	(189 595)	-34%	556 339
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		18 173	17 900	23 238	1 952	17 546	15 560	1 985	13%	23 238
<i>Other</i>	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 296 676	1 366 341	1 602 765	207 522	1 150 180	1 289 505	(139 325)	-11%	1 602 765
<u>Expenditure - Functional</u>										
<i>Governance and administration</i>		622 706	563 179	591 109	78 665	452 306	534 360	(82 054)	-15%	591 109
Executive and council		117 559	154 789	112 810	13 052	89 802	134 790	(44 987)	-33%	112 810
Finance and administration		505 146	408 390	478 299	65 613	362 504	399 570	(37 066)	-9%	478 299
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		23 631	21 045	18 243	3 875	15 131	16 595	(1 465)	-9%	18 243
Community and social services		4 881	5 933	1 360	65	951	3 448	(2 497)	-72%	1 360
Sport and recreation		2 045	3 036	1 008	294	662	1 832	(1 170)	-64%	1 008
Public safety		15 905	8 689	15 348	3 516	13 190	9 528	3 662	38%	15 348
Housing		–	–	–	–	–	–	–		–
Health		800	3 387	527	–	328	1 788	(1 460)	-82%	527
<i>Economic and environmental services</i>		167 852	157 000	193 348	11 792	137 928	148 919	(10 992)	-7%	193 348
Planning and development		40 047	39 553	50 813	3 957	33 386	47 984	(14 598)	-30%	50 813
Road transport		127 805	117 447	142 535	7 834	104 541	100 935	3 606	4%	142 535
Environmental protection		–	–	–	–	–	–	–		–
<i>Trading services</i>		484 124	447 733	531 898	79 109	402 451	465 332	(62 880)	-14%	531 898
Energy sources		464 141	396 832	482 598	83 371	374 967	411 046	(36 079)	-9%	482 598
Water management		260	640	150	7	112	197	(84)	-43%	150
Waste water management		–	–	–	–	–	–	–		–
Waste management		19 723	50 260	49 150	(4 268)	27 372	54 089	(26 716)	-49%	49 150
<i>Other</i>		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 298 312	1 188 957	1 334 597	173 441	1 007 816	1 165 206	(157 390)	-14%	1 334 597
Surplus/ (Deficit) for the year		(1 636)	177 384	268 167	34 081	142 365	124 299	18 066	15%	268 167

LIM344 Makhado - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 – March

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		439 239	466 929	536 138	45 926	357 463	548 128	(190 664)	-35%	536 138
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		15 207	15 340	15 952	1 338	12 068	11 750	318	3%	15 952
Sale of Goods and Rendering of Services		2 004	962	2 129	104	1 564	1 188	376	32%	2 129
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		15 511	47 627	12 409	897	8 843	21 633	(12 790)	-59%	12 409
Interest from Current and Non Current Assets		5 457	7 583	4 216	163	2 691	4 341	(1 649)	-38%	4 216
Dividends		-	-	-	-	-	-	-		-
Rent on Land		130	-	111	11	97	44	53	119%	111
Rental from Fixed Assets		296	348	303	21	226	243	(17)	-7%	303
Licence and permits		321	-	273	32	233	109	124	113%	273
Operational Revenue		10 025	56 972	202 783	291	15 276	101 053	(85 777)	-85%	202 783
Non-Exchange Revenue										
Property rates		120 692	123 715	126 606	9 603	92 792	93 943	(1 151)	-1%	126 606
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		5 391	4 786	4 786	3 148	4 774	3 589	1 185	33%	4 786
Licence and permits		3 489	3 779	3 653	317	2 884	2 784	100	4%	3 653
Transfers and subsidies - Operational		503 603	520 303	520 303	41 786	521 342	390 227	131 115	34%	520 303
Interest		25 943	-	35 107	2 353	20 583	14 043	6 540	47%	35 107
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		7 191	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 154 498	1 248 345	1 464 769	105 992	1 040 836	1 193 075	(152 239)	-13%	1 464 769

Expenditure By Type										
Employee related costs		395 109	329 105	377 997	47 424	298 141	303 712	(5 571)	-2%	377 997
Remuneration of councillors		29 990	33 568	33 768	2 462	23 518	25 276	(1 758)	-7%	33 768
Bulk purchases - electricity		371 986	330 000	373 100	77 656	301 130	321 343	(20 213)	-6%	373 100
Inventory consumed		48 563	29 415	51 477	6 262	36 903	44 220	(7 317)	-17%	51 477
Debt impairment		41 600	77 287	42 287	9 602	35 128	43 965	(8 838)	-20%	42 287
Depreciation and amortisation		162 269	159 889	160 292	13 620	113 833	120 078	(6 245)	-5%	160 292
Interest		4 479	20 731	19 231	3 788	5 815	14 998	(9 183)	-61%	19 231
Contracted services		161 662	155 156	212 097	11 641	158 740	226 715	(67 974)	-30%	212 097
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		(0)	–	3 852	(2 399)	0	1 541	(1 541)	-100%	3 852
Operational costs		65 233	53 806	60 496	3 386	34 606	63 358	(28 751)	-45%	60 496
Losses on Disposal of Assets		16 168	–	–	–	–	–	–		–
Other Losses		1 252	–	–	–	–	–	–		–
Total Expenditure		1 298 312	1 188 957	1 334 597	173 441	1 007 816	1 165 206	(157 390)	-14%	1 334 597
Surplus/(Deficit)		(143 815)	59 388	130 171	(67 449)	33 021	27 869	5 151	18%	130 171
Transfers and subsidies - capital (monetary allocations)		115 015	117 996	117 996	101 530	109 344	88 429	20 915	24%	117 996
Transfers and subsidies - capital (in-kind)		27 163	–	20 000	–	–	8 000	(8 000)	-100%	20 000
Surplus/(Deficit) after capital transfers & contributions		(1 636)	177 384	268 167	34 081	142 365	124 299			268 167
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		(1 636)	177 384	268 167	34 081	142 365	124 299			268 167
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		(1 636)	177 384	268 167	34 081	142 365	124 299			268 167
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		(1 636)	177 384	268 167	34 081	142 365	124 299			268 167

LIM344 Makhado - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 – March

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	-	-	-	350	(350)	-100%	-
Vote 12 - HOUSING		-	-	-	-	-	-	-		-
Vote 13 - OTHER		-	-	-	-	-	-	-		-
Vote 14 - SPORTS AND RECREATION		-	-	-	-	-	-	-		-
Vote 15 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	800	-	-	-	350	(350)	-100%	-
Total Capital Expenditure		-	800	-	-	-	350	(350)	-100%	-

Capital Expenditure - Functional Classification										
Governance and administration		22 835	15 031	17 100	2 911	13 659	29 993	(16 334)	-54%	17 100
Executive and council		4 299	8 231	716	4 077	4 097	3 026	1 071	35%	716
Finance and administration		18 536	6 800	16 384	(1 166)	9 562	26 967	(17 405)	-65%	16 384
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		11 536	6 900	4 504	670	3 776	5 486	(1 710)	-31%	4 504
Community and social services		56	1 800	36	-	261	2 226	(1 965)	-88%	36
Sport and recreation		11 477	5 100	4 468	670	3 515	3 260	255	8%	4 468
Public safety		3	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		151 350	206 941	177 874	26 381	144 028	170 930	(26 901)	-16%	177 874
Planning and development		-	25	25	-	-	19	(19)	-100%	25
Road transport		151 350	206 917	177 849	26 381	144 028	170 911	(26 883)	-16%	177 849
Environmental protection		-	-	-	-	-	-	-		-
Trading services		53 096	91 047	46 635	2 211	32 833	87 278	(54 445)	-62%	46 635
Energy sources		49 846	88 797	46 135	2 371	32 993	82 315	(49 323)	-60%	46 135
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		3 250	2 250	500	(160)	(160)	4 962	(5 122)	-103%	500
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	238 817	319 920	246 113	32 173	194 296	293 687	(99 391)	-34%	246 113
Funded by:										
National Government		58 859	117 996	113 377	12 502	82 472	84 680	(2 207)	-3%	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	12 502	82 472	84 680	(2 207)	-3%	113 377
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		174 144	201 924	132 736	19 806	109 516	209 007	(99 492)	-48%	132 736
Total Capital Funding		233 003	319 920	246 113	32 308	191 988	293 687	(101 699)	-35%	246 113

LIM344 Makhado - Table C6 Monthly Budget Statement - Financial Position - M09 – March

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	(36 663)	95 786
Trade and other receivables from exchange transactions		(132 868)	573 603	555 813	(183 480)	555 813
Receivables from non-exchange transactions		287 598	24 397	45 877	307 436	45 877
Current portion of non-current receivables		–	–	–	–	–
Inventory		127 395	131 934	114 856	135 629	114 856
VAT		372 349	248 195	779	427 052	779
Other current assets		(4 324)	–	–	(4 813)	–
Total current assets		664 813	1 048 713	813 112	645 161	813 112
Non current assets						
Investments		–	–	–	–	–
Investment property		15 059	15 438	15 059	14 775	15 059
Property, plant and equipment		1 926 139	1 585 563	1 947 720	2 007 277	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	1 337	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	2 025 550	1 966 668
TOTAL ASSETS		2 609 899	2 653 203	2 779 780	2 670 710	2 779 780

LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 336	322	1 127	4 336	1 127
Consumer deposits		14 982	15 775	14 982	15 658	14 982
Trade and other payables from exchange transactions		283 291	194 076	276 080	136 040	276 080
Trade and other payables from non-exchange transactions		4 558	0	4 558	16 878	4 558
Provision		(7 543)	10 390	9 816	(12 648)	9 816
VAT		371 859	176 346	–	426 064	–
Other current liabilities		(3 107)	–	100	–	100
Total current liabilities		668 377	396 909	306 664	586 328	306 664
Non current liabilities						
Financial liabilities		(1 370)	–	1 840	(2 202)	1 840
Provision		37 816	132 624	18 866	29 799	18 866
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		121 521	–	118 989	130 865	118 989
Total non current liabilities		157 967	132 624	139 694	158 462	139 694
TOTAL LIABILITIES		826 344	529 533	446 358	744 790	446 358
NET ASSETS	2	1 783 555	2 123 670	2 333 421	1 925 920	2 333 421
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 784 541	2 123 670	2 333 421	1 925 920	2 333 421
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 784 541	2 123 670	2 333 421	1 925 920	2 333 421

STATUS OF RECONCILIATIONS AS AT 31 MARCH 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 February 2025

7. A CASH FLOW POSITION

This statement indicates the financial position as at 31 March 2025 is R 25 998 086.27. The municipality continues to keep a favorable balance on a monthly basis and these cash flow statements reflect positive balance of R 25 998 086.27 at the end of third quarter 31 March 2025.

Primary Account	R 25 998 086.27
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Closing balance as at 31 March 2025	R 25 998 086.27
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