



Section 71 of MFMA  
Budget Statements  
Month 08 (February 2025)

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**TO: THE EXECUTIVE MAYOR**

**DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 28 February 2025**

## **1. Purpose**

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasury containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month, as legislated.

## **2. Background**

Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations” necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

“The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required Tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

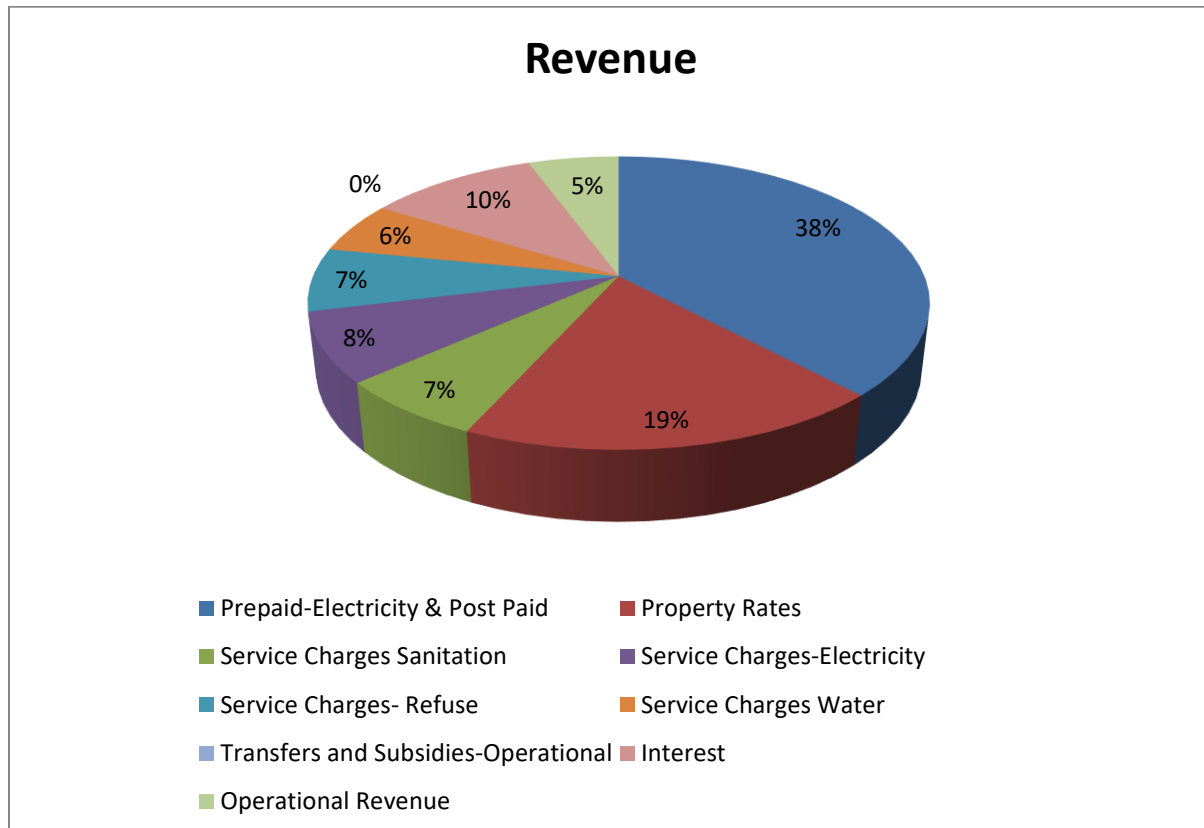
Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the Mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month.” For the reporting period ending **28 February 2025**, the ten working day reporting limit expires on **14 March 2025**.

Retirement of the Budget reform returns. As per MFMA Budget Circular No. 94 since 2019/20 financial year, onwards, municipalities discontinued with the use of the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes.

### **3. Overview**

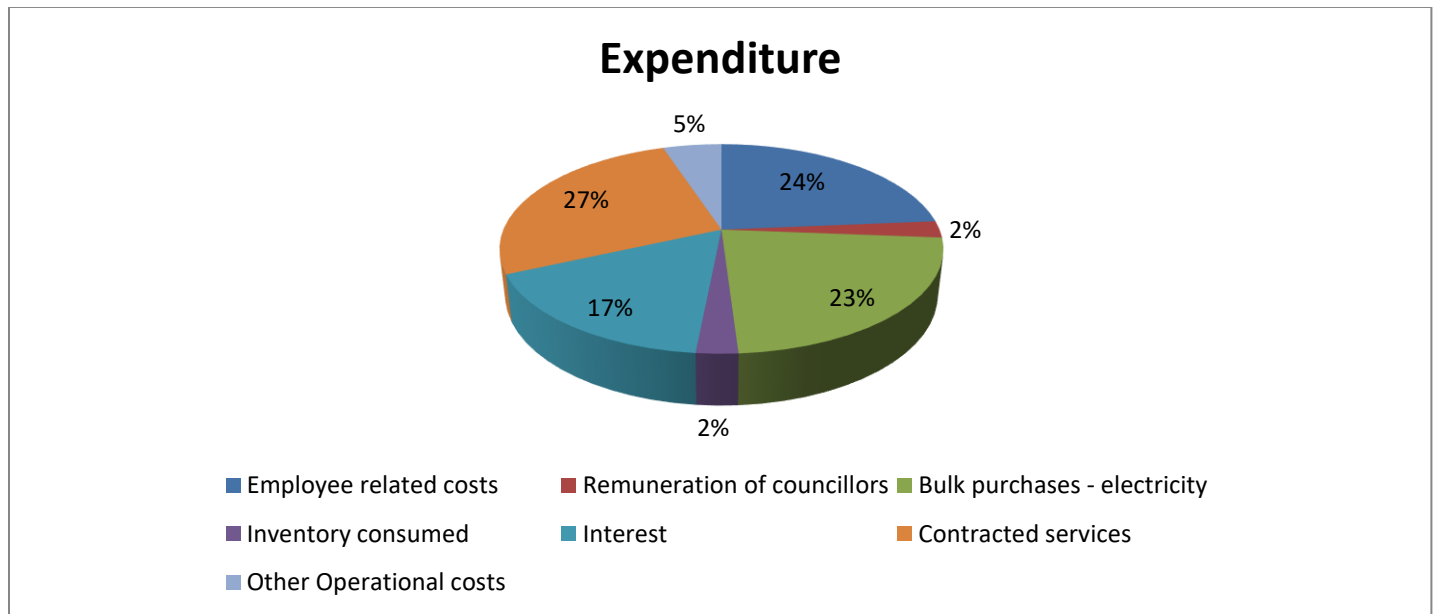
#### **3.1 Revenue**

The total revenue received for the month amounted to **R 5 971 947** from the chart below. It can be seen that the main source of revenue for the month is from prepaid-electricity (R 2 268 031) on 38%, followed by Property rates (R 1 122 242) on 19%, interest (630 064) on 10%, Service Charges-Electricity (456 522) on 8%, Service charges-Refuse (R 416 812) on 7%, Service charges- Sanitation (R 402 514) on 7%, Service charges- Water (R 338 855) on 6%, and operational revenue (R 336 907) on 5%.



### 3.2 Operating expenditure

Total Expenditure for the month amounts to **R 19 672 185** from the chart below. Contracted Services, it can be seen that it is the highest (R 5 232 650) on 27%, followed by Employee related costs (R 4 655 140) on 24%, Bulk Purchases - Electricity (R 4 476 678) on 23%, Interest (R 3 296 395) on 17%, Other Operational Costs (R 1 003 363) on 5%, Remuneration of Councillors (R 504 508) on 2%, and lastly, Inventory consumed (R 503 450) on 2%.



### 3.3 Collection Rate – February 2025

Service Type	Billed R	Collected R	Percentage %
Property rates	2,482,971.21	1,122,241.72	45.00%
Electricity	82,907.64	456,522.49	551.00%
Water	843,020.38	338,854.63	40.00%
Refuse	2,344,249.92	416,811.81	18.00%
Sanitation	3,620,750.40	402,514.43	11.00%
Prepaid - Electricity & post paid	2,268,030.94	2,268,030.94	100.00%
<b>Total</b>	<b>11,641,930.49</b>	<b>-5,004,976.02</b>	<b>43.00%</b>

As per the table above, when taking into consideration what was billed and received in Month 08 (February) the monthly collection rate is 43%.

### **3.4 Capital Expenditure**

Finance Management Grant (FMG) is spent according to the activity plan submitted to National treasury which includes among others stipends of the interns that will be appointed, the municipality has received R3 000 000 to date. The municipality spent R 1 954 783 to date.

**Extended Public works program (EPWP):** The municipality has received R 840 000 to date. Expenditure to date is R 0

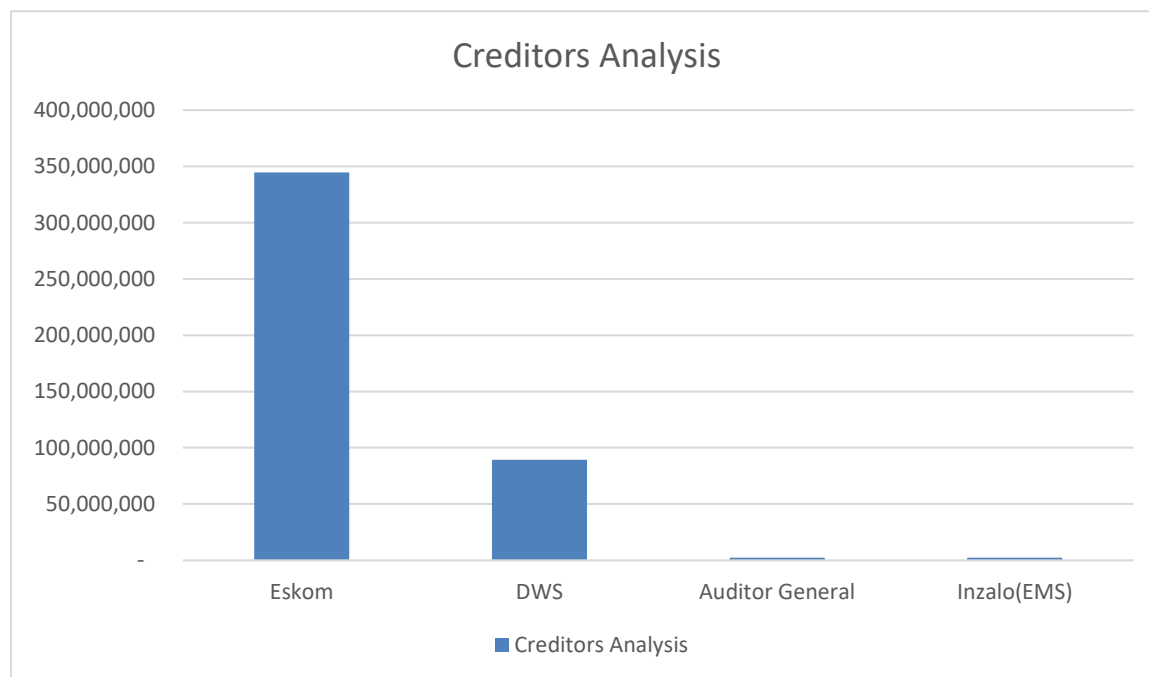
**Municipal Infrastructure Grant (MIG):** The municipality has received R13 947 000 to date. Expenditure to date is R 7 364 884

**Regional bulk (DWS):** It is an indirect grant and the municipality has received R118 957 292 to date. Expenditure to date is R 95 497 071.

**Water Service Infrastructure (WSIG):** The municipality received R 7 109 000 to date, and expenditure to date is R254 062

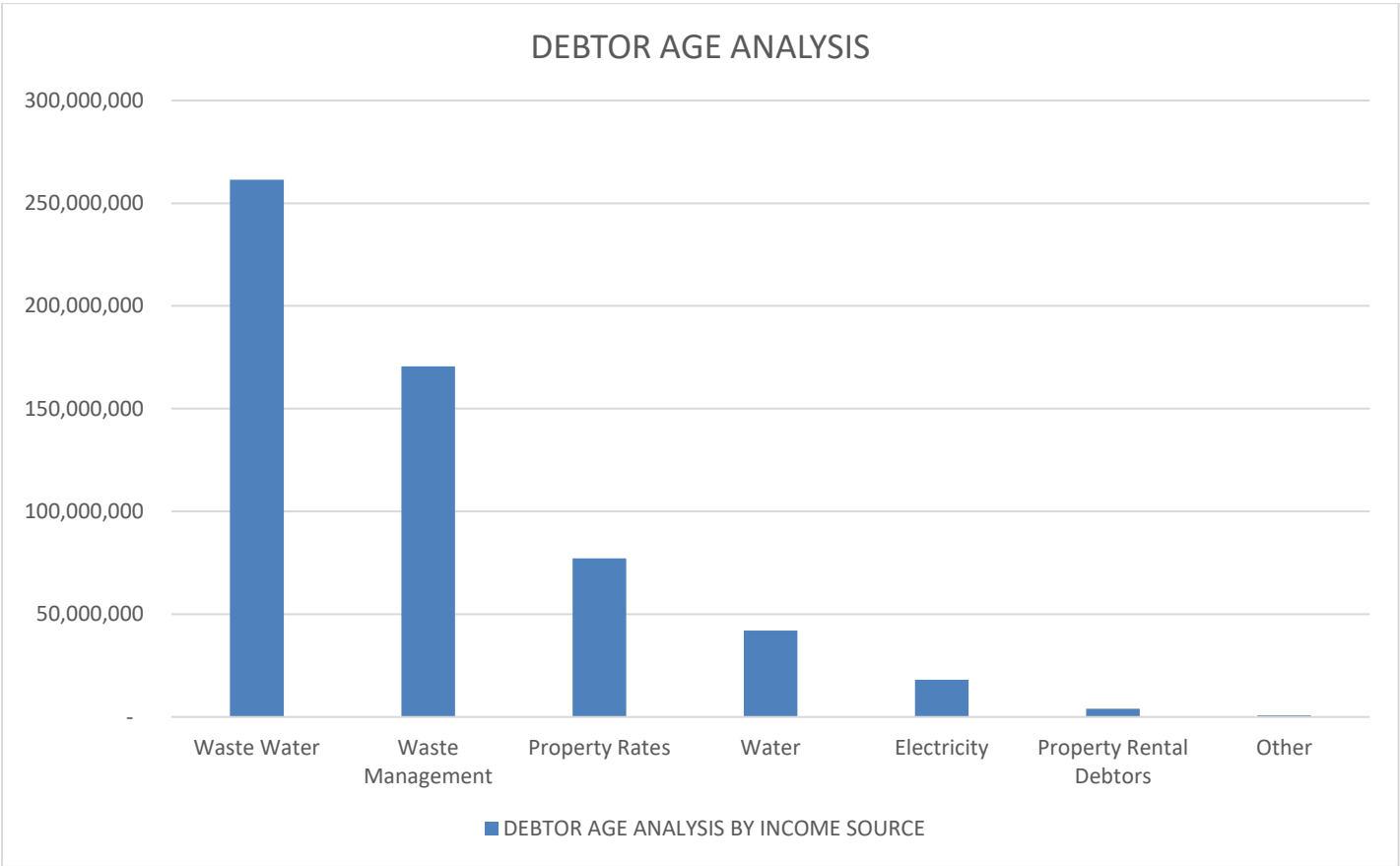
### **3.5 Creditors**

Amount owed to Eskom is R 344 million, DWS is R89 million, Auditor General is R2.3 million and Inzalo EMS R2million as at 31 February 2025.



3.6 Debtors Analysis

The total outstanding debt at the end of Month 08 (February) 2025 amounted to R 590 million.



## 2 In-year budget statement table

### 2.1.1 Table C1: Summary Budget statements

Choose name from list - Table C1 Monthly Budget Statement Summary - M08 February

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	10,389	33,499	33,499	2,038	16,345	22,333	(5,987)	-27%	33,499
Service charges	42,382	89,322	89,322	3,357	33,450	59,548	(26,098)	-44%	89,322
Investment revenue	580	-	-	-	113	-	113	#DIV/0!	-
Transfers and subsidies - Operational	90,293	84,596	84,596	-	63,923	56,398	7,525	0	84,596
Other own revenue	63,583	56,211	56,211	4,667	34,246	37,474	(3,228)	-9%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>207,226</b>	<b>263,628</b>	<b>263,628</b>	<b>10,062</b>	<b>148,078</b>	<b>175,752</b>	<b>(27,674)</b>	<b>-16%</b>	<b>263,628</b>
Employee costs	55,925	79,972	79,442	4,655	38,066	52,955	(14,889)	-28%	79,442
Remuneration of Councillors	5,714	5,385	5,534	505	4,126	3,687	438	12%	5,534
Depreciation and amortisation	42,092	26,603	10,499	-	-	7,000	(7,000)	-100%	10,499
Interest	32,793	5,000	4,940	3,296	23,554	3,293	20,261	615%	4,940
Inventory consumed and bulk purchases	41,714	33,387	45,637	4,980	36,989	34,399	2,590	8%	45,637
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	106,729	102,109	117,485	6,236	42,271	79,398	(37,127)	-47%	117,485
<b>Total Expenditure</b>	<b>284,967</b>	<b>252,457</b>	<b>263,538</b>	<b>19,672</b>	<b>145,006</b>	<b>180,732</b>	<b>(35,726)</b>	<b>-20%</b>	<b>263,538</b>
<b>Surplus/(Deficit)</b>	<b>(77,741)</b>	<b>11,171</b>	<b>90</b>	<b>(9,610)</b>	<b>3,072</b>	<b>(4,980)</b>	<b>8,052</b>	<b>-162%</b>	<b>90</b>
Transfers and subsidies - capital (monetary allocations)	238,834	82,767	82,767	29,831	140,721	55,178	85,543	155%	82,767
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>161,093</b>	<b>93,938</b>	<b>82,857</b>	<b>20,221</b>	<b>143,793</b>	<b>50,198</b>	<b>93,595</b>	<b>186%</b>	<b>82,857</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>161,093</b>	<b>93,938</b>	<b>82,857</b>	<b>20,221</b>	<b>143,793</b>	<b>50,198</b>	<b>93,595</b>	<b>186%</b>	<b>82,857</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>160,815</b>	<b>83,696</b>	<b>83,696</b>	<b>23,606</b>	<b>121,033</b>	<b>55,797</b>	<b>65,235</b>	<b>117%</b>	<b>83,696</b>
Capital transfers recognised	160,815	83,696	83,696	23,606	121,033	55,797	65,235	117%	83,696
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>160,815</b>	<b>83,696</b>	<b>83,696</b>	<b>23,606</b>	<b>121,033</b>	<b>55,797</b>	<b>65,235</b>	<b>117%</b>	<b>83,696</b>
<b>Financial position</b>									
Total current assets	190,841	157,895	157,895		47,497				157,895
Total non current assets	1,437,540	1,110,745	1,110,745		121,033				1,110,745
Total current liabilities	509,517	433,963	433,963		25,504				433,963
Total non current liabilities	49,530	-	-		-				-
Community wealth/Equity	848,666	93,938	834,677		143,026				834,677
<b>Cash flows</b>									
Net cash from (used) operating	318,984	83,290	83,290	(3,577)	143,167	73,285	(69,882)	-95%	83,290
Net cash from (used) investing	(205,778)	(82,619)	(82,767)	(27,146)	(139,148)	(55,178)	83,970	-152%	(82,767)
Net cash from (used) financing	-	-	-	(4,655)	(38,066)	-	38,066	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>116,196</b>	<b>3,879</b>	<b>3,731</b>	<b>(35,378)</b>	<b>(34,047)</b>	<b>21,315</b>	<b>55,363</b>	<b>260%</b>	<b>523</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	19,930	9,546	9,341	9,244	9,123	9,180	9,270	514,389	590,023
<b>Creditors Age Analysis</b>									
Total Creditors	13,109	3,111	7,177	11,219	8,493	8,955	60,234	66,589	178,887



## 2.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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		6,156	27,169	27,169	(12)	6,217	18,113	(11,896)	-66%	27,169
Service charges - Water		2,914	5,660	5,660	536	4,322	3,773	549	15%	5,660
Service charges - Waste Water Management		20,234	24,056	24,056	1,722	13,922	16,038	(2,115)	-13%	24,056
Service charges - Waste management		13,078	32,437	32,437	1,111	8,989	21,625	(12,636)	-58%	32,437
Sale of Goods and Rendering of Services		546	543	543	28	211	362	(151)	-42%	543
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		39,027	46,371	46,371	3,654	28,517	30,914	(2,397)	-8%	46,371
Interest from Current and Non Current Assets		580	-	-	-	113	-	113	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		217	121	121	18	91	81	10	13%	121
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		(1)	89	89	337	695	59	635	1069%	89
Non-Exchange Revenue										
Property rates		10,389	33,499	33,499	2,038	16,345	22,333	(5,987)	-27%	33,499
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	54	54	-	-	36	(36)	-100%	54
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		90,293	84,596	84,596	-	63,923	56,398	7,525	13%	84,596
Interest		23,300	9,032	9,032	630	4,732	6,022	(1,290)	-21%	9,032
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		139	-	-	-	-	-	-	-	-
Other Gains		355	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		207,226	263,628	263,628	10,062	148,078	175,752	(27,674)	-16%	263,628
Expenditure By Type										
Employee related costs		55,925	79,972	79,442	4,655	38,066	52,955	(14,889)	-28%	79,442
Remuneration of councillors		5,714	5,385	5,534	505	4,126	3,687	438	12%	5,534
Bulk purchases - electricity		34,366	25,000	39,500	4,477	34,149	29,625	4,524	15%	39,500
Inventory consumed		7,348	8,387	6,137	503	2,840	4,774	(1,934)	-41%	6,137
Debt impairment		-	49,924	49,924	-	-	33,283	(33,283)	-100%	49,924
Depreciation and amortisation		42,092	26,603	10,499	-	-	7,000	(7,000)	-100%	10,499
Interest		32,793	5,000	4,940	3,296	23,554	3,293	20,261	615%	4,940
Contracted services		83,195	31,311	45,771	5,233	32,440	31,516	924	3%	45,771
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		7,199	6,973	6,973	-	-	4,648	(4,648)	-100%	6,973
Operational costs		15,219	13,902	14,817	1,003	9,831	9,951	(120)	-1%	14,817
Losses on Disposal of Assets		1,116	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		284,967	252,457	263,538	19,672	145,006	180,732	(35,726)	-20%	263,538
Surplus/(Deficit)		(77,741)	11,171	90	(9,610)	3,072	(4,980)	8,052	(0)	90
Transfers and subsidies - capital (monetary allocations)		238,834	82,767	82,767	29,831	140,721	55,178	85,543	0	82,767
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		161,093	93,938	82,857	20,221	143,793	50,198	93,595	0	82,857
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		161,093	93,938	82,857	20,221	143,793	50,198	93,595	0	82,857
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		161,093	93,938	82,857	20,221	143,793	50,198	93,595	0	82,857
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		161,093	93,938	82,857	20,221	143,793	50,198	93,595	0	82,857

## 2.1.5 Table C5 Monthly budget statement – Capital Expenditure (Municipal Vote, standard classification and funding)

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Mayor		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Department Financial Services		-	-	-	-	-	-	-		-
Vote 4 - Department Corporate Seivces		-	-	-	-	-	-	-		-
Vote 5 - Department Community Services		-	-	-	-	-	-	-		-
Vote 6 - Department Infrastructure Services		14,149	22,109	22,109	-	-	14,739	(14,739)	-100%	22,109
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	14,149	22,109	22,109	-	-	14,739	(14,739)	-100%	22,109
Single Year expenditure appropriation	2									
Vote 1 - Office of the Mayor		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Department Financial Services		-	-	-	-	-	-	-		-
Vote 4 - Department Corporate Seivces		-	-	-	-	-	-	-		-
Vote 5 - Department Community Services		785	-	-	-	-	-	-		-
Vote 6 - Department Infrastructure Services		145,881	61,587	61,587	23,606	121,033	41,058	79,975	195%	61,587
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	146,666	61,587	61,587	23,606	121,033	41,058	79,975	195%	61,587
Total Capital Expenditure		160,815	83,696	83,696	23,606	121,033	55,797	65,235	117%	83,696
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-		-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		785	-	-	-	-	-	-		-
Community and social services		785	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		7,448	18,587	18,587	221	6,451	12,391	(5,940)	-48%	18,587
Planning and development		-	-	-	-	-	-	-		-
Road transport		7,448	18,587	18,587	221	6,451	12,391	(5,940)	-48%	18,587
Environmental protection		-	-	-	-	-	-	-		-
Trading services		152,582	65,109	65,109	23,385	114,582	43,406	71,176	164%	65,109
Energy sources		1,312	-	-	-	-	-	-		-
Water management		142,514	43,000	43,000	23,385	114,582	28,667	85,915	300%	43,000
Waste water management		8,560	22,109	22,109	-	-	14,739	(14,739)	-100%	22,109
Waste management		195	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	160,815	83,696	83,696	23,606	121,033	55,797	65,235	117%	83,696
Funded by:										
National Government		160,815	83,696	83,696	23,606	121,033	55,797	65,235	117%	83,696
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		160,815	83,696	83,696	23,606	121,033	55,797	65,235	117%	83,696
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	-	-	-	-	-	-		-
Total Capital Funding		160,815	83,696	83,696	23,606	121,033	55,797	65,235	117%	83,696

2.1.6 Tables C6 Monthly Budget Statement – Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash and cash equivalents		764	15,113	15,113	(42,850)	15,113
Trade and other receivables from exchange transactions		80,980	42,516	42,516	52,224	42,516
Receivables from non-exchange transactions		10,264	15,682	15,682	12,472	15,682
Current portion of non-current receivables		6	–	–	–	–
Inventory		41	–	–	–	–
VAT		100,263	84,583	84,583	25,652	84,583
Other current assets		(1,477)	–	–	(1)	–
<b>Total current assets</b>		<b>190,841</b>	<b>157,895</b>	<b>157,895</b>	<b>47,497</b>	<b>157,895</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		39,006	36,063	36,063	–	36,063
Property, plant and equipment		1,396,354	1,070,606	1,070,606	121,033	1,070,606
Biological assets		2,091	3,986	3,986	–	3,986
Living and non-living resources		–	–	–	–	–
Heritage assets		37	37	37	–	37
Intangible assets		53	53	53	–	53
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>1,437,540</b>	<b>1,110,745</b>	<b>1,110,745</b>	<b>121,033</b>	<b>1,110,745</b>
<b>TOTAL ASSETS</b>		<b>1,628,382</b>	<b>1,268,640</b>	<b>1,268,640</b>	<b>168,530</b>	<b>1,268,640</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		262	–	–	–	–
Consumer deposits		536	479	479	(7)	479
Trade and other payables from exchange transactions		489,269	417,312	417,312	44,365	417,312
Trade and other payables from non-exchange transactions		6,960	2,554	2,554	(24,003)	2,554
Provision		410	–	0	–	0
VAT		12,080	13,618	13,618	5,148	13,618
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>509,517</b>	<b>433,963</b>	<b>433,963</b>	<b>25,504</b>	<b>433,963</b>
<b>Non current liabilities</b>						
Financial liabilities		455	–	–	–	–
Provision		48,542	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		533	–	–	–	–
<b>Total non current liabilities</b>		<b>49,530</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>		<b>559,047</b>	<b>433,963</b>	<b>433,963</b>	<b>25,504</b>	<b>433,963</b>
<b>NET ASSETS</b>	2	<b>1,069,334</b>	<b>834,676</b>	<b>834,677</b>	<b>143,026</b>	<b>834,677</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated surplus/(deficit)		848,666	93,938	834,677	143,026	834,677
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>848,666</b>	<b>93,938</b>	<b>834,677</b>	<b>143,026</b>	<b>834,677</b>

## 2.1.7 Table C7 Monthly budget statement Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		10,093	15,074	15,074	1,311	8,123	10,050	(1,926)	-19%	15,074
Service charges		13,152	26,325	26,325	1,886	13,534	18,744	(5,210)	-28%	26,325
Other revenue		275	400	400	337	879	265	614	232%	400
Transfers and Subsidies - Operational		92,354	84,596	84,596	-	54,590	56,298	(1,708)	-3%	84,596
Transfers and Subsidies - Capital		223,712	82,767	82,767	-	116,121	55,178	60,943	110%	82,767
Interest		45,450	34,737	34,737	4,284	33,096	23,158	9,938	43%	34,737
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(66,051)	(158,109)	(158,109)	(11,395)	(83,177)	(88,739)	(5,563)	6%	(158,109)
Interest		-	(2,500)	(2,500)	-	-	(1,667)	(1,667)	100%	(2,500)
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>318,984</b>	<b>83,290</b>	<b>83,290</b>	<b>(3,577)</b>	<b>143,167</b>	<b>73,285</b>	<b>(69,882)</b>	<b>-95%</b>	<b>83,290</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	148	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(205,778)	(82,767)	(82,767)	(27,146)	(139,148)	(55,178)	83,970	-152%	(82,767)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(205,778)</b>	<b>(82,619)</b>	<b>(82,767)</b>	<b>(27,146)</b>	<b>(139,148)</b>	<b>(55,178)</b>	<b>83,970</b>	<b>-152%</b>	<b>(82,767)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(4,655)	(38,066)	-	(38,066)	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,655)</b>	<b>(38,066)</b>	<b>-</b>	<b>38,066</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>113,206</b>	<b>671</b>	<b>523</b>	<b>(35,378)</b>	<b>(34,047)</b>	<b>18,107</b>			<b>523</b>
Cash/cash equivalents at beginning:		2,990	3,208	3,208		-	3,208			-
Cash/cash equivalents at month/year end:		116,196	3,879	3,731	(35,378)	(34,047)	21,315			523

**Mpho Sehloho**

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**Municipal Manager**

**Municipal Managers Quality Certificate**

**MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

**I, Mpho Sehloho, the Municipal Manager of TOKOLOGO LOCAL MUNICIPALITY (FS 182), hereby certify that the monthly report on the implementation of the budget and financial state of affairs of the municipality for February 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act.**

**Print name: Mpho Sehloho**

**Signature: \_\_\_\_\_**

**Date: \_\_\_\_\_**