



Section 71 of MFMA
Budget Statements
Month 10 (April 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 30 April 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.”

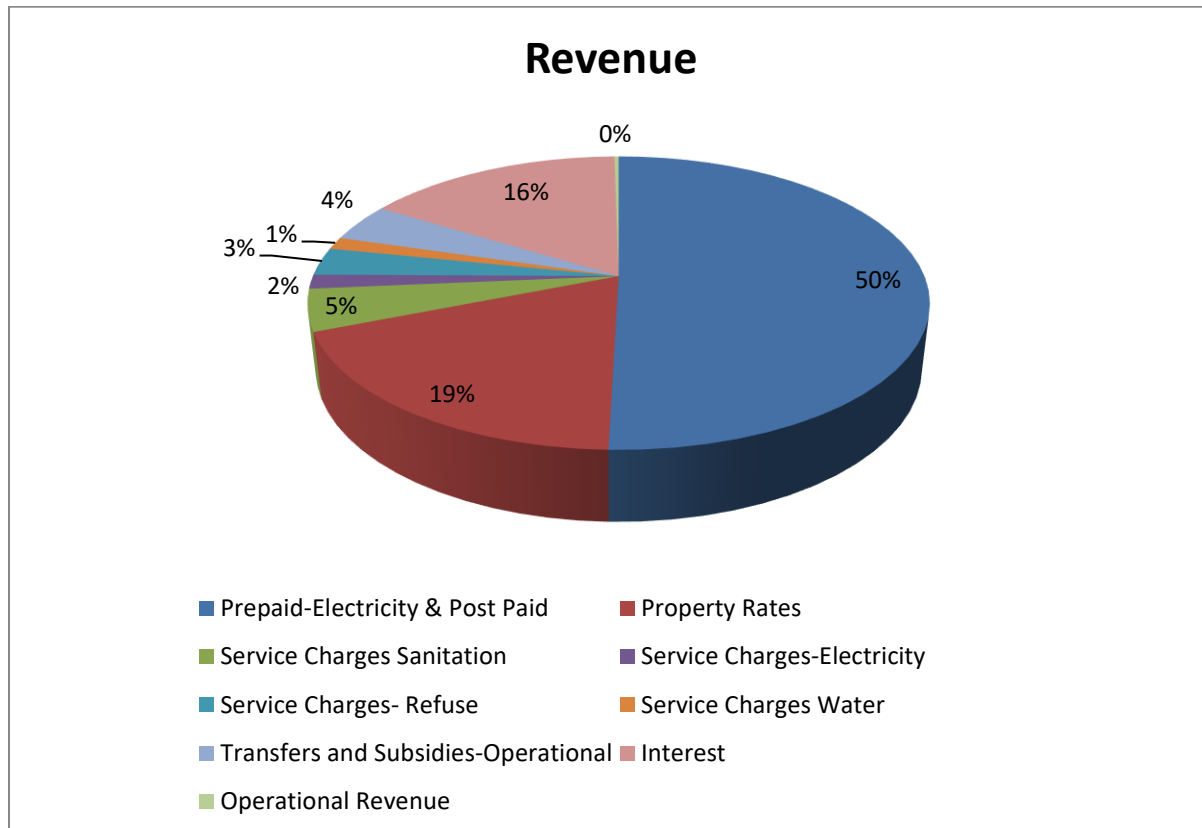
Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the Mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state 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 **30 April 2025**, the ten working day reporting limit expires on **14 May 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

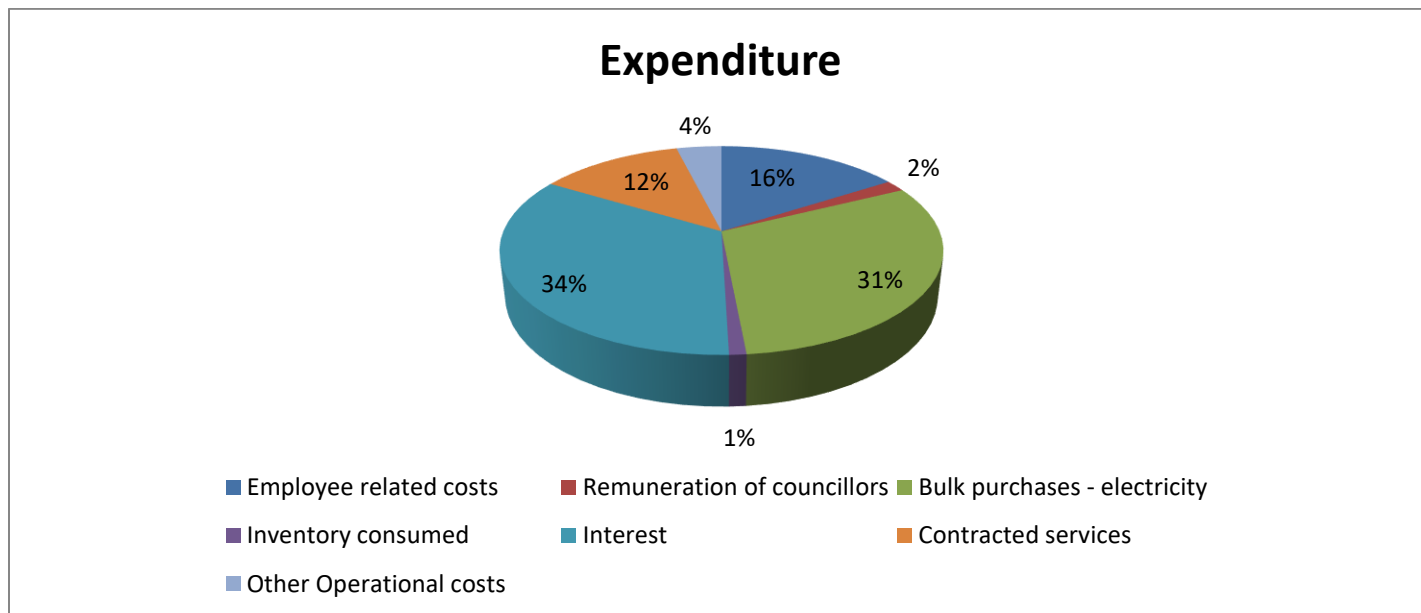
3.1 Revenue

The total revenue received for the month amounted to **R 4,113,512** from the chart below. It can be seen that the main source of revenue for the month is from Prepaid Electricity (R 2 074 502.60) on 50% Property rates (R 764 341.21) on 19%, followed by Interest (R 657 663) on 16%, Service Charges Sanitation(R 189 045.25)5%,Transfer and subsidies-operational(R 172 032)4% ,Service charges-Refuse(R125 529.72) 3%,Service charges-Electricity(R 63 962.02) Lastly Service charges Water (R55 41.75)on 1%.



3.2 Operating expenditure

Total Expenditure for the month amounts to **R 28 467 208** from the chart below, it can be seen that Interest is the highest (R 9 689 086.51) on 34%, followed by Bulk purchases-Electricity (R 8 759 429.82) on 31%, Employee related costs (R 4 542 216.83) on 16%, Contracted services (R 3 556 682.13) on 12%, Other Operational costs (R 1 116 592.4) on 4%, Remuneration for councillors (504 508.41) on 2% and lastly, Inventory consumed (R 298 691.80) on 1%.



3.3 Collection Rate – April 2025

| Service Type | Billed R | Collected R | Percentage % |
|-----------------------------------|----------------------|----------------------|-----------------|
| Property rates | 2,481,811.80 | -764,341.21 | 31.00% |
| Electricity | 173,654.78 | -63,962.02 | 37.00% |
| Water | 857,179.46 | -55,413.75 | 6.00% |
| Refuse | 2,384,697.53 | -125,529.72 | 5.00% |
| Sanitation | 3,684 840.01 | -189 045.25 | 5.00% |
| Prepaid - Electricity & post paid | 2,074,502.60 | -2,074,502.60 | 100.00% |
| Total | 11,656,686.18 | -3,272,794.55 | 28.00% |

As per the table above, when taking into consideration what was billed and received in Month 10 (April) the monthly collection rate is 28%.

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 1 999 783 to date.

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

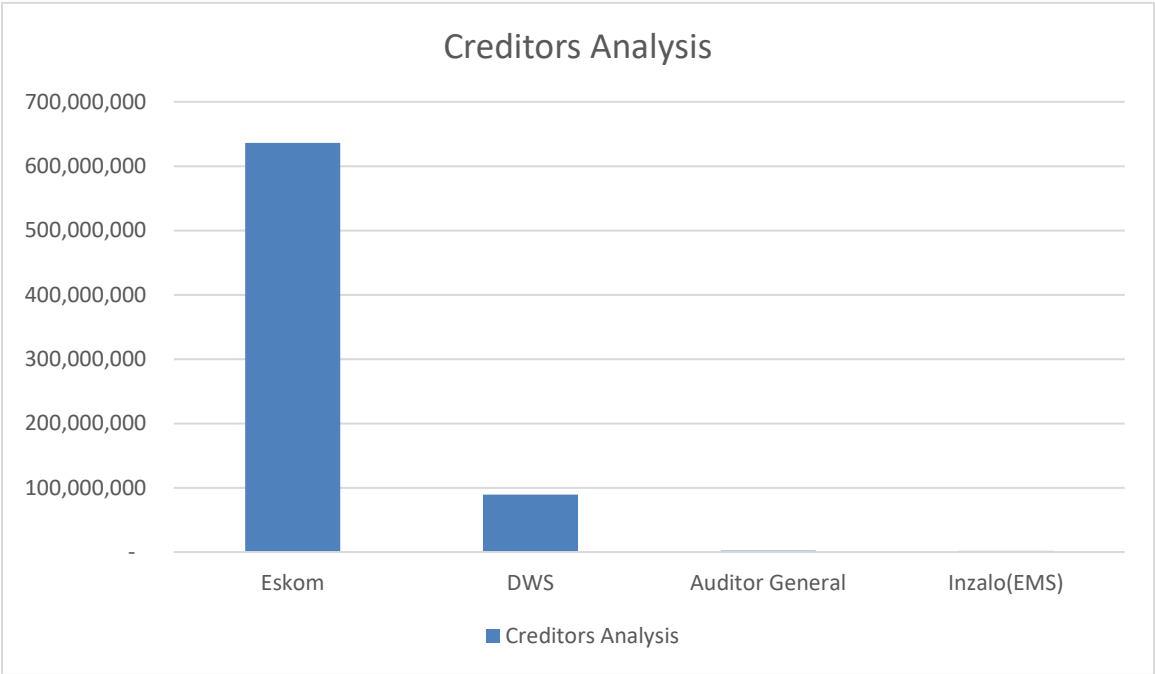
Municipal Infrastructure Grant (MIG): The municipality has received R 16 430 000 to date. Expenditure to date is R 10 558 307.89.

Regional bulk (DWS): It is an indirect grant and the municipality has received R 138 723 483.81 to date. Expenditure to date is R 139 117 591.60.

Water Service Infrastructure (WSIG): The municipality received R 7 109 000 to date, and expenditure to date is R 4 137 460.46.

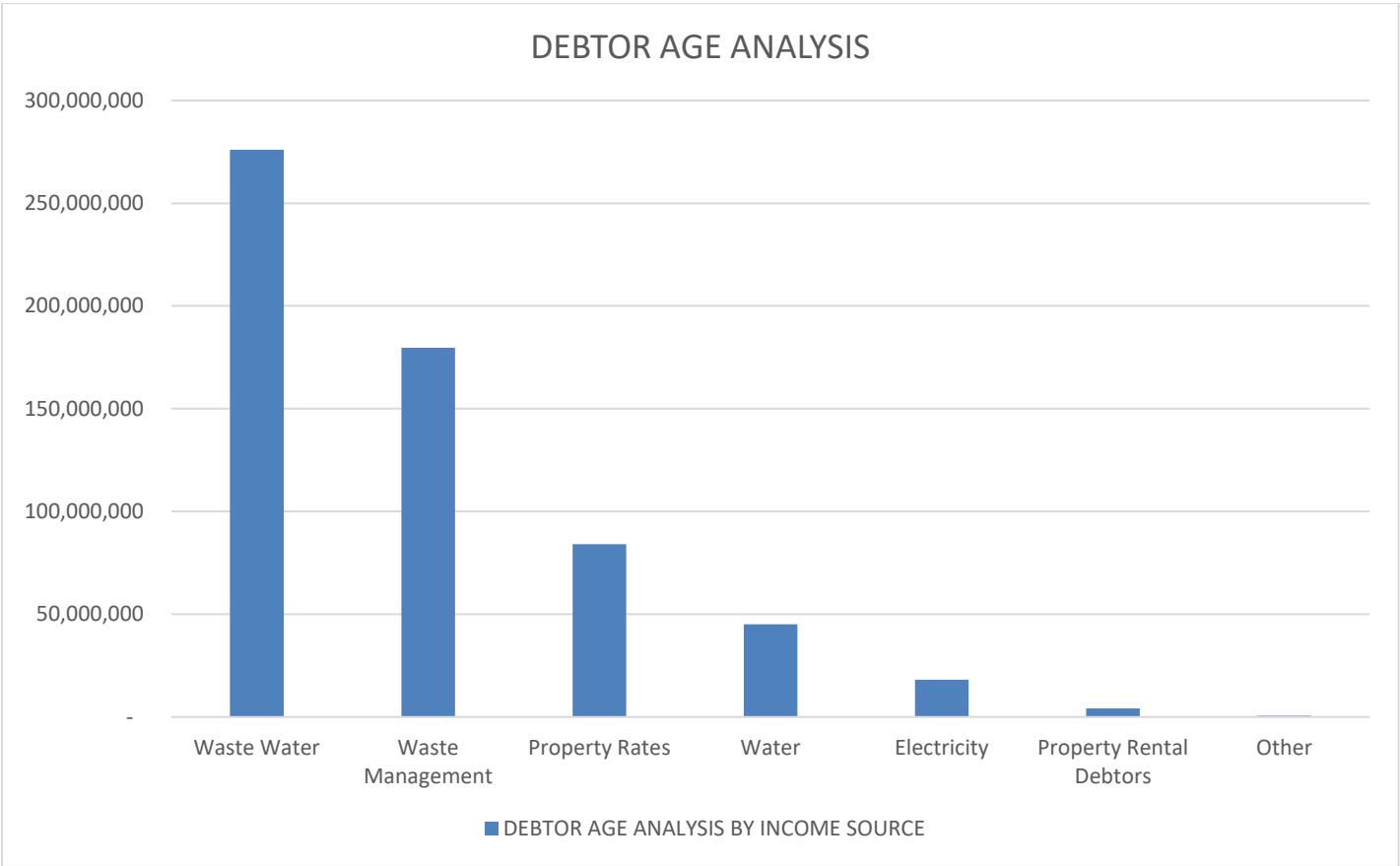
3.5 Creditors

Amount owed to Eskom is R 636 million, DWS is R89 million, Auditor General is R2.3 million and Inzalo EMS R1.6 million as at 30 April 2025.



3.6 Debtors Analysis

The total outstanding debt at the end of Month 10 (April) 2025 amounted to R 607 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 - M10 April

| Description | 2023/24 | Budget Year 2024/25 | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | |
| Financial Performance | | | | | | | | |
| Property rates | 19,166 | 33,499 | 33,499 | 2,029 | 20,384 | 27,916 | (7,531) | -27% |
| Service charges | 52,506 | 89,322 | 89,322 | 3,470 | 43,819 | 74,435 | (30,616) | -41% |
| Investment revenue | 580 | – | – | – | 148 | – | 148 | #DIV/0! |
| Transfers and subsidies - Operational | 75,865 | 84,596 | 84,596 | 172 | 83,694 | 70,497 | 13,197 | 0 |
| Other own revenue | 54,928 | 56,211 | 56,211 | 4,434 | 43,117 | 46,842 | (3,726) | -8% |
| Total Revenue (excluding capital transfers and contributions) | 203,045 | 263,628 | 263,628 | 10,105 | 191,162 | 219,690 | (28,528) | -13% |
| Employee costs | 56,193 | 79,972 | 79,416 | 4,542 | 47,477 | 66,185 | (18,708) | -28% |
| Remuneration of Councillors | 5,714 | 5,385 | 5,534 | 505 | 5,135 | 4,611 | 524 | 11% |
| Depreciation and amortisation | 42,092 | 26,603 | 10,299 | – | – | 8,630 | (8,630) | -100% |
| Interest | 32,794 | 5,000 | 4,940 | 9,689 | 33,509 | 4,117 | 29,392 | 714% |
| Inventory consumed and bulk purchases | 41,653 | 33,387 | 43,037 | 9,058 | 46,154 | 43,406 | 2,748 | 6% |
| Transfers and subsidies | – | – | – | – | – | – | – | – |
| Other expenditure | 204,255 | 102,109 | 120,075 | 4,673 | 55,901 | 100,332 | (44,431) | -44% |
| Total Expenditure | 382,702 | 252,457 | 263,302 | 28,467 | 188,176 | 227,280 | (39,104) | -17% |
| Surplus/(Deficit) | (179,658) | 11,171 | 326 | (18,362) | 2,987 | (7,590) | 10,577 | -139% |
| Transfers and subsidies - capital (monetary allocations) | 238,834 | 82,767 | 82,767 | 16,264 | 163,661 | 68,972 | 94,689 | 137% |
| Transfers and subsidies - capital (in-kind) | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 59,176 | 93,938 | 83,092 | (2,099) | 166,647 | 61,382 | 105,265 | 171% |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 59,176 | 93,938 | 83,092 | (2,099) | 166,647 | 61,382 | 105,265 | 171% |
| Capital expenditure & funds sources | | | | | | | | |
| Capital expenditure | 160,815 | 83,696 | 83,696 | 14,142 | 140,981 | 69,747 | 71,234 | 102% |
| Capital transfers recognised | 160,815 | 83,696 | 83,696 | 14,142 | 140,981 | 69,747 | 71,234 | 102% |
| Borrowing | – | – | – | – | – | – | – | – |
| Internally generated funds | – | – | – | – | – | – | – | – |
| Total sources of capital funds | 160,815 | 83,696 | 83,696 | 14,142 | 140,981 | 69,747 | 71,234 | 102% |
| Financial position | | | | | | | | |
| Total current assets | 95,969 | 157,895 | 157,895 | | 170,453 | | | |
| Total non current assets | 1,217,278 | 1,110,745 | 1,108,503 | | 1,358,259 | | | |
| Total current liabilities | 504,394 | 433,963 | 433,963 | | 554,019 | | | |
| Total non current liabilities | 49,530 | – | – | | 49,530 | | | |
| Community wealth/Equity | 758,323 | 93,938 | 834,912 | | 925,163 | | | |
| Cash flows | | | | | | | | |
| Net cash from (used) operating | 317,336 | 83,290 | 83,290 | (3,550) | 183,978 | 90,928 | (93,051) | -102% |
| Net cash from (used) investing | (205,778) | (82,619) | (82,767) | (16,264) | (162,088) | (68,972) | 93,116 | -135% |
| Net cash from (used) financing | – | – | – | (4,542) | (47,477) | – | 47,477 | #DIV/0! |
| Cash/cash equivalents at the month/year end | 114,549 | 3,879 | 3,731 | (24,356) | (24,806) | 25,163 | 49,969 | 199% |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr |
| Debtors Age Analysis | | | | | | | | Total |
| Total By Income Source | 20,620 | 9,694 | 9,559 | 9,432 | 9,251 | 9,154 | 9,042 | 530,936 |
| Creditors Age Analysis | | | | | | | | |
| Total Creditors | 10,139 | 8,086 | 9,963 | 8,532 | 8,268 | 9,299 | 74,224 | 65,920 |

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) - M10 April

| 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 | | 16,200 | 27,169 | 27,169 | 54 | 9,758 | 22,641 | (12,883) | -57% | 27,169 |
| Service charges - Water | | 2,970 | 5,660 | 5,660 | 542 | 5,403 | 4,716 | 687 | 15% | 5,660 |
| Service charges - Waste Water Management | | 20,250 | 24,056 | 24,056 | 1,747 | 17,416 | 20,047 | (2,631) | -13% | 24,056 |
| Service charges - Waste management | | 13,086 | 32,437 | 32,437 | 1,128 | 11,242 | 27,031 | (15,789) | -58% | 32,437 |
| Sale of Goods and Rendering of Services | | 547 | 543 | 543 | 21 | 288 | 453 | (164) | -36% | 543 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 39,177 | 46,371 | 46,371 | 3,730 | 35,933 | 38,643 | (2,709) | -7% | 46,371 |
| Interest from Current and Non Current Assets | | 580 | - | - | - | 148 | - | 148 | #DIV/0! | - |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 68 | 121 | 121 | 15 | 121 | 101 | 20 | 19% | 121 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | (0) | 89 | 89 | 11 | 741 | 74 | 667 | 897% | 89 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 19,166 | 33,499 | 33,499 | 2,029 | 20,384 | 27,916 | (7,531) | -27% | 33,499 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 121 | 54 | 54 | - | - | 45 | (45) | -100% | 54 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 75,865 | 84,596 | 84,596 | 172 | 83,694 | 70,497 | 13,197 | 19% | 84,596 |
| Interest | | 14,523 | 9,032 | 9,032 | 658 | 6,033 | 7,527 | (1,494) | -20% | 9,032 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 139 | - | - | - | - | - | - | - | - |
| Other Gains | | 355 | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 203,045 | 263,628 | 263,628 | 10,105 | 191,162 | 219,690 | (28,528) | -13% | 263,628 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 56,193 | 79,972 | 79,416 | 4,542 | 47,477 | 66,185 | (18,708) | -28% | 79,416 |
| Remuneration of councillors | | 5,714 | 5,385 | 5,534 | 505 | 5,135 | 4,611 | 524 | 11% | 5,534 |
| Bulk purchases - electricity | | 34,314 | 25,000 | 36,900 | 8,759 | 42,916 | 37,950 | 4,966 | 13% | 36,900 |
| Inventory consumed | | 7,339 | 8,387 | 6,137 | 299 | 3,237 | 5,456 | (2,219) | -41% | 6,137 |
| Debt impairment | | 81,077 | 49,924 | 49,924 | - | - | 41,604 | (41,604) | -100% | 49,924 |
| Depreciation and amortisation | | 42,092 | 26,603 | 10,299 | - | - | 8,630 | (8,630) | -100% | 10,299 |
| Interest | | 32,794 | 5,000 | 4,940 | 9,689 | 33,509 | 4,117 | 29,392 | 714% | 4,940 |
| Contracted services | | 83,195 | 31,311 | 48,666 | 3,557 | 43,207 | 40,686 | 2,521 | 6% | 48,666 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | | 16,769 | 6,973 | 6,973 | - | - | 5,811 | (5,811) | -100% | 6,973 |
| Operational costs | | 19,856 | 13,902 | 14,513 | 1,117 | 12,694 | 12,232 | 463 | 4% | 14,513 |
| Losses on Disposal of Assets | | 1,116 | - | - | - | - | - | - | - | - |
| Other Losses | | 2,242 | - | - | - | - | - | - | - | - |
| Total Expenditure | | 382,702 | 252,457 | 263,302 | 28,467 | 188,176 | 227,280 | (39,104) | -17% | 263,302 |
| Surplus/(Deficit) | | (179,658) | 11,171 | 326 | (18,362) | 2,987 | (7,590) | 10,577 | (0) | 326 |
| Transfers and subsidies - capital (monetary allocations) | | 238,834 | 82,767 | 82,767 | 16,264 | 163,661 | 68,972 | 94,689 | 0 | 82,767 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 59,176 | 93,938 | 83,092 | (2,099) | 166,647 | 61,382 | 105,265 | 0 | 83,092 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 59,176 | 93,938 | 83,092 | (2,099) | 166,647 | 61,382 | 105,265 | 0 | 83,092 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 59,176 | 93,938 | 83,092 | (2,099) | 166,647 | 61,382 | 105,265 | 0 | 83,092 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 59,176 | 93,938 | 83,092 | (2,099) | 166,647 | 61,382 | 105,265 | 0 | 83,092 |

2.1.5 Table C5 Monthly budget statement – Capital Expenditure (Municipal Vote, standard classificationandfunding)

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

| 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 Services | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Department Community Services | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Department Infrastructure Services | | 14,149 | 22,109 | 22,109 | - | 4,056 | 18,424 | (14,368) | -78% | 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 | - | 4,056 | 18,424 | (14,368) | -78% | 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 Services | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Department Community Services | | 785 | - | - | - | - | - | - | - | - |
| Vote 6 - Department Infrastructure Services | | 145,881 | 61,587 | 61,587 | 14,142 | 136,924 | 51,323 | 85,602 | 167% | 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 | 14,142 | 136,924 | 51,323 | 85,602 | 167% | 61,587 |
| Total Capital Expenditure | | 160,815 | 83,696 | 83,696 | 14,142 | 140,981 | 69,747 | 71,234 | 102% | 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 | 1,028 | 9,228 | 15,489 | (6,261) | -40% | 18,587 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 7,448 | 18,587 | 18,587 | 1,028 | 9,228 | 15,489 | (6,261) | -40% | 18,587 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 152,582 | 65,109 | 65,109 | 13,114 | 131,753 | 54,257 | 77,495 | 143% | 65,109 |
| Energy sources | | 1,312 | - | - | - | - | - | - | - | - |
| Water management | | 142,514 | 43,000 | 43,000 | 13,114 | 127,696 | 35,833 | 91,863 | 256% | 43,000 |
| Waste water management | | 8,560 | 22,109 | 22,109 | - | 4,056 | 18,424 | (14,368) | -78% | 22,109 |
| Waste management | | 195 | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 160,815 | 83,696 | 83,696 | 14,142 | 140,981 | 69,747 | 71,234 | 102% | 83,696 |
| Funded by: | | | | | | | | | | |
| National Government | | 160,815 | 83,696 | 83,696 | 14,142 | 140,981 | 69,747 | 71,234 | 102% | 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 | 14,142 | 140,981 | 69,747 | 71,234 | 102% | 83,696 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | - | - | - | - | - | - | - |
| Total Capital Funding | | 160,815 | 83,696 | 83,696 | 14,142 | 140,981 | 69,747 | 71,234 | 102% | 83,696 |

2.1.6 Tables C6 Monthly Budget Statement – Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M10 April

| 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 | | 781 | 15,113 | 15,113 | (37,649) | 15,113 |
| Trade and other receivables from exchange transactions | | 7,976 | 42,516 | 42,516 | 74,294 | 42,516 |
| Receivables from non-exchange transactions | | 4,342 | 15,682 | 15,682 | 20,373 | 15,682 |
| Current portion of non-current receivables | | 6 | – | – | 6 | – |
| Inventory | | 50 | – | – | 50 | – |
| VAT | | 77,195 | 84,583 | 84,583 | 107,787 | 84,583 |
| Other current assets | | 5,618 | – | – | 5,590 | – |
| Total current assets | | 95,969 | 157,895 | 157,895 | 170,453 | 157,895 |
| Non current assets | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | 36,764 | 36,063 | 33,821 | 36,764 | 33,821 |
| Property, plant and equipment | | 1,178,334 | 1,070,606 | 1,070,606 | 1,319,314 | 1,070,606 |
| Biological assets | | 2,091 | 3,986 | 3,986 | 2,091 | 3,986 |
| Living and non-living resources | | – | – | – | – | – |
| Heritage assets | | 37 | 37 | 37 | 37 | 37 |
| Intangible assets | | 53 | 53 | 53 | 53 | 53 |
| Trade and other receivables from exchange transactions | | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | | – | – | – | – | – |
| Other non-current assets | | – | – | – | – | – |
| Total non current assets | | 1,217,278 | 1,110,745 | 1,108,503 | 1,358,259 | 1,108,503 |
| TOTAL ASSETS | | 1,313,247 | 1,268,640 | 1,266,398 | 1,528,712 | 1,266,398 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | 262 | – | – | 262 | – |
| Consumer deposits | | 536 | 479 | 479 | 530 | 479 |
| Trade and other payables from exchange transactions | | 484,146 | 417,312 | 417,312 | 540,295 | 417,312 |
| Trade and other payables from non-exchange transactions | | 6,960 | 2,554 | 2,554 | (6,274) | 2,554 |
| Provision | | 410 | – | 0 | 410 | 0 |
| VAT | | 12,080 | 13,618 | 13,618 | 18,797 | 13,618 |
| Other current liabilities | | – | – | – | – | – |
| Total current liabilities | | 504,394 | 433,963 | 433,963 | 554,019 | 433,963 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 455 | – | – | 455 | – |
| Provision | | 48,542 | – | – | 48,542 | – |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | 533 | – | – | 533 | – |
| Total non current liabilities | | 49,530 | – | – | 49,530 | – |
| TOTAL LIABILITIES | | 553,924 | 433,963 | 433,963 | 603,549 | 433,963 |
| NET ASSETS | 2 | 759,323 | 834,676 | 832,435 | 925,163 | 832,435 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 759,323 | 93,938 | 834,912 | 925,163 | 834,912 |
| Reserves and funds | | – | – | – | – | – |
| Other | | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 759,323 | 93,938 | 834,912 | 925,163 | 834,912 |

2.1.7 Table C7 Monthly budget statement Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M10 April

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|----------|------------------|---------------------|-----------------|-----------------|------------------|-----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 10,094 | 15,074 | 15,074 | 979 | 9,906 | 12,562 | (2,656) | -21% | 15,074 |
| Service charges | | 23,140 | 26,325 | 26,325 | 564 | 18,177 | 22,733 | (4,556) | -20% | 26,325 |
| Other revenue | | 247 | 400 | 400 | 34 | 1,058 | 323 | 735 | 227% | 400 |
| Transfers and Subsidies - Operational | | 80,926 | 84,596 | 84,596 | — | 69,457 | 70,397 | (940) | -1% | 84,596 |
| Transfers and Subsidies - Capital | | 223,712 | 82,767 | 82,767 | — | 150,181 | 68,972 | 81,209 | 118% | 82,767 |
| Interest | | 45,268 | 34,737 | 34,737 | 4,387 | 41,815 | 28,947 | 12,867 | 44% | 34,737 |
| Dividends | | — | — | — | — | — | — | — | | — |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (66,051) | (158,109) | (158,109) | (9,514) | (106,615) | (110,924) | (4,309) | 4% | (158,109) |
| Interest | | — | (2,500) | (2,500) | — | — | (2,083) | (2,083) | 100% | (2,500) |
| Transfers and Subsidies | | — | — | — | — | — | — | — | | — |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 317,336 | 83,290 | 83,290 | (3,550) | 183,978 | 90,928 | (93,051) | -102% | 83,290 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | — | — | — | — | — | — | — | | — |
| Decrease (increase) in non-current receivables | | — | — | — | — | — | — | — | | — |
| Decrease (increase) in non-current investments | | — | 148 | — | — | — | — | — | | — |
| Payments | | | | | | | | | | |
| Capital assets | | (205,778) | (82,767) | (82,767) | (16,264) | (162,088) | (68,972) | 93,116 | -135% | (82,767) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (205,778) | (82,619) | (82,767) | (16,264) | (162,088) | (68,972) | 93,116 | -135% | (82,767) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | — | — | — | — | — | — | — | | — |
| Borrowing long term/refinancing | | — | — | — | — | — | — | — | | — |
| Increase (decrease) in consumer deposits | | — | — | — | (4,542) | (47,477) | — | (47,477) | #DIV/0! | — |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | — | — | — | — | — | — | — | | — |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | — | — | — | (4,542) | (47,477) | — | 47,477 | #DIV/0! | — |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 111,557 | 671 | 523 | (24,356) | (25,587) | 21,955 | | | 523 |
| Cash/cash equivalents at beginning: | | 2,992 | 3,208 | 3,208 | — | 781 | 3,208 | | | 781 |
| Cash/cash equivalents at month/year end: | | 114,549 | 3,879 | 3,731 | (24,356) | (24,806) | 25,163 | | | 1,305 |

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 April 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act.

Print name: Mpho Aaron Sehloho

Signature: _____

Date: _____