



Section 71 of MFMA
Budget Statements
Month 11(May2025)

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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 31 MAY 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.”

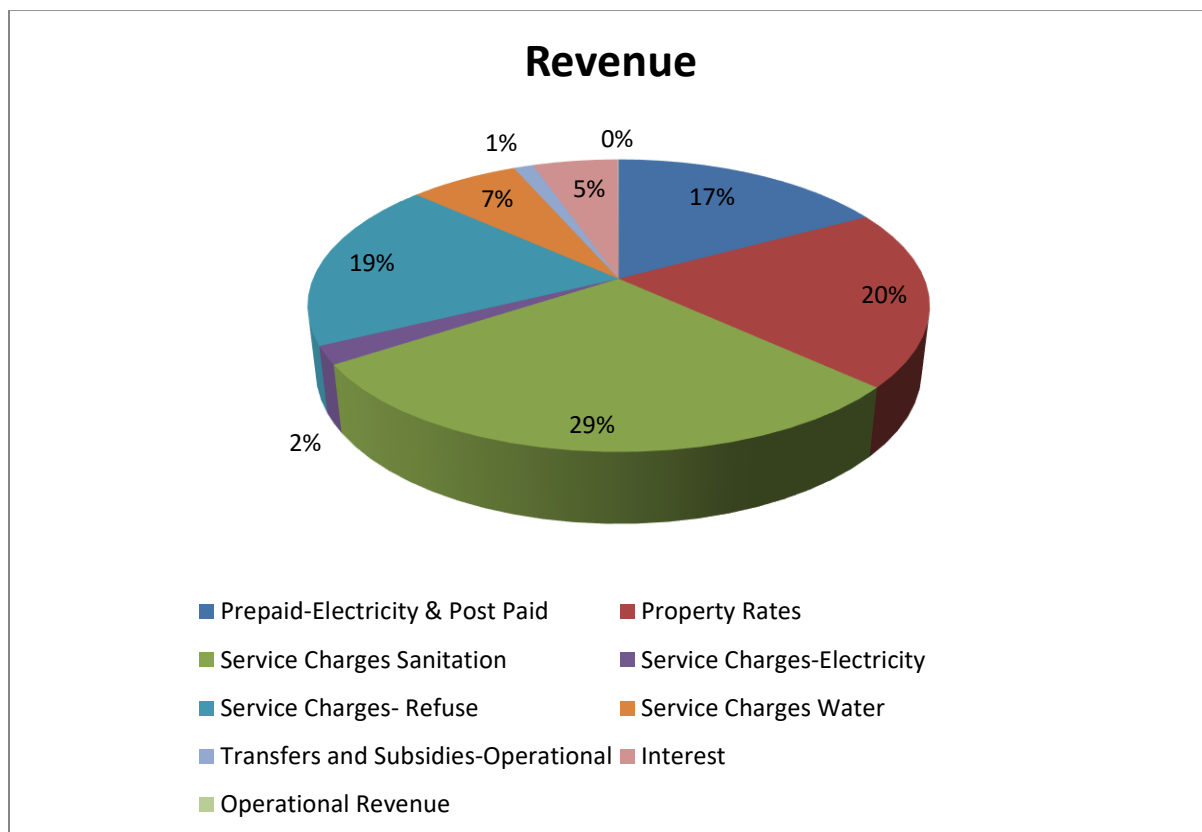
Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the Mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state 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 **31 May 2025**, the ten working day reporting limit expires on **14 June 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

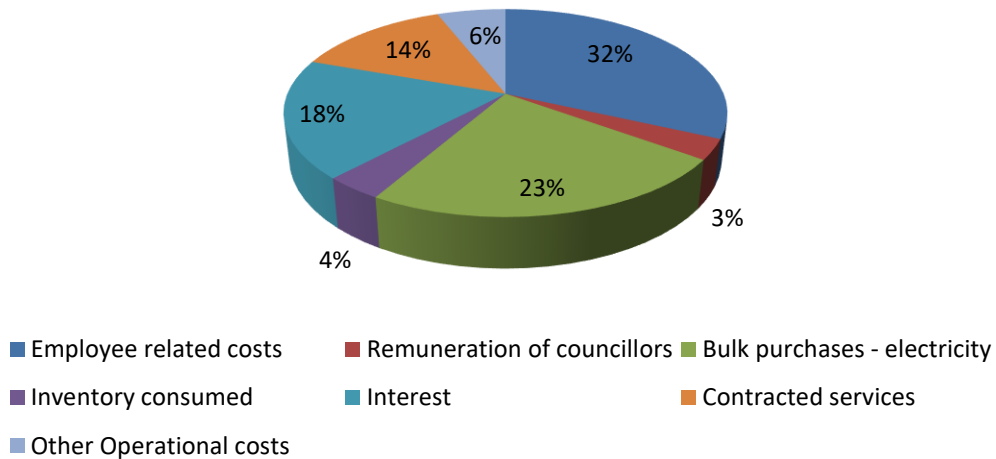
The total revenue received for the month amounted to **R 12 661 441** from the chart below. It can be seen that the main source of revenue for the month is from Service Charges Sanitation (R 3 675 328.22) on 29% Property rates (R 2 484 504.15) on 20%, followed by Service Charges -Refuse (R 2 385 057.48) on 19%, Service Charges Prepaid-Electricity & Post Paid (R 2 170 421,27) 17%, Service Charges -Water(R 859 851.76)7% ,Interest(R 668 646.00) 5%,Service Charges –Electricity (R252 964.80) on 2% Lastly Transfer and subsidies-Operational (R156 480)on 1%.



3.2 Operating expenditure

Total Expenditure for the month amounts to **R 15 988 245** from the chart below, it can be seen that Employee related costs is the highest (R 5 088 823.28) on 32%, followed by Bulk purchases-Electricity (R 3 733 401.21) on 23%, Interest (R 2 957 408.06) on 18%, Contracted services (R 2 167 514.12) on 14%, Other Operational costs (R 953 600.50) on 6% ,Inventory Consumed (R582 989.03) on 4% and lastly, Remuneration of councillors (R 504 508.41) on 3%.

Expenditure



3.3 Collection Rate – MAY 2025

Service Type	Billed R	Collected R	Percentage %
Property rates	2,484,504,.15	-779,794.03	31.00%
Electricity	252,851.76	-130,690,32	52.00%
Water	859,851.76	-76,810.99	9.00%
Refuse	2,385,057.48	-225,606.60	9.00%
Sanitation	3,675,328.22	-327,003.05	9.00%
Prepaid - Electricity & post paid	2,170,421.27	-2,170,421.27	100.00%
Total	11,828,127.68	-3,710,326.26	31.00%

As per the table above, when taking into consideration what was billed and received in Month 11(May) the monthly collection rate is 31%.

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 2 853 867.63 to date.

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

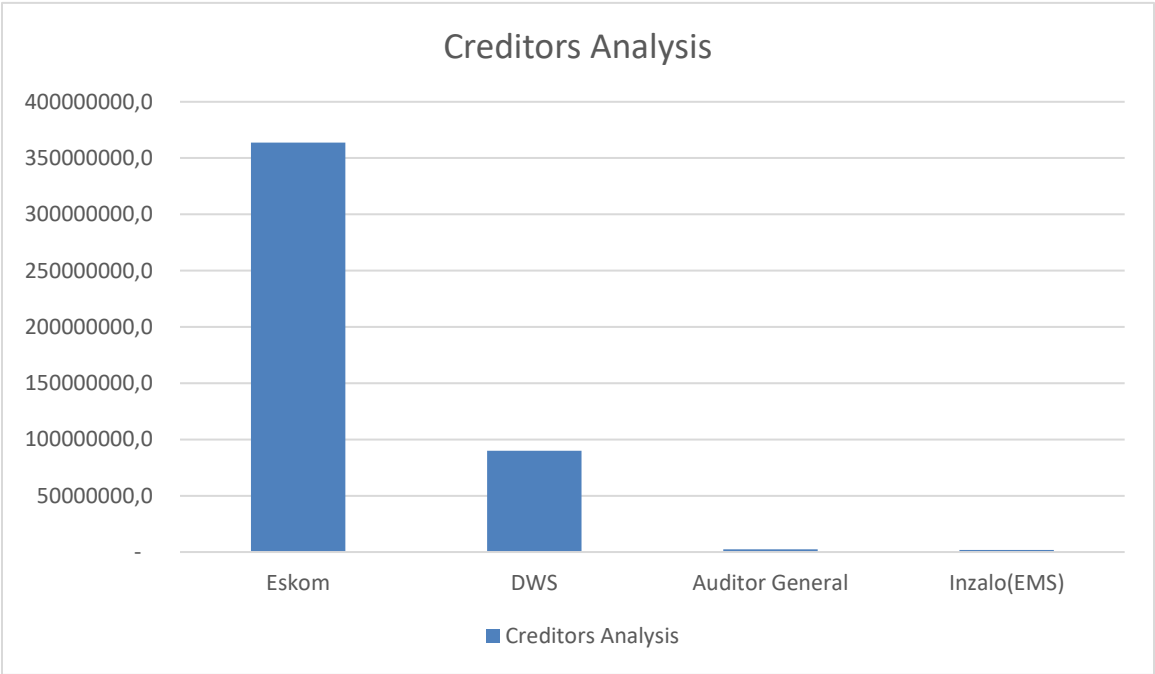
Municipal Infrastructure Grant (MIG): The municipality has received R 16 430 000 to date. Expenditure to date is R 11 047 246.63.

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 152 127 663.64.

Water Service Infrastructure (WSIG): The municipality received R 7 109 000 to date, and expenditure to date is R 5 296 731.38.

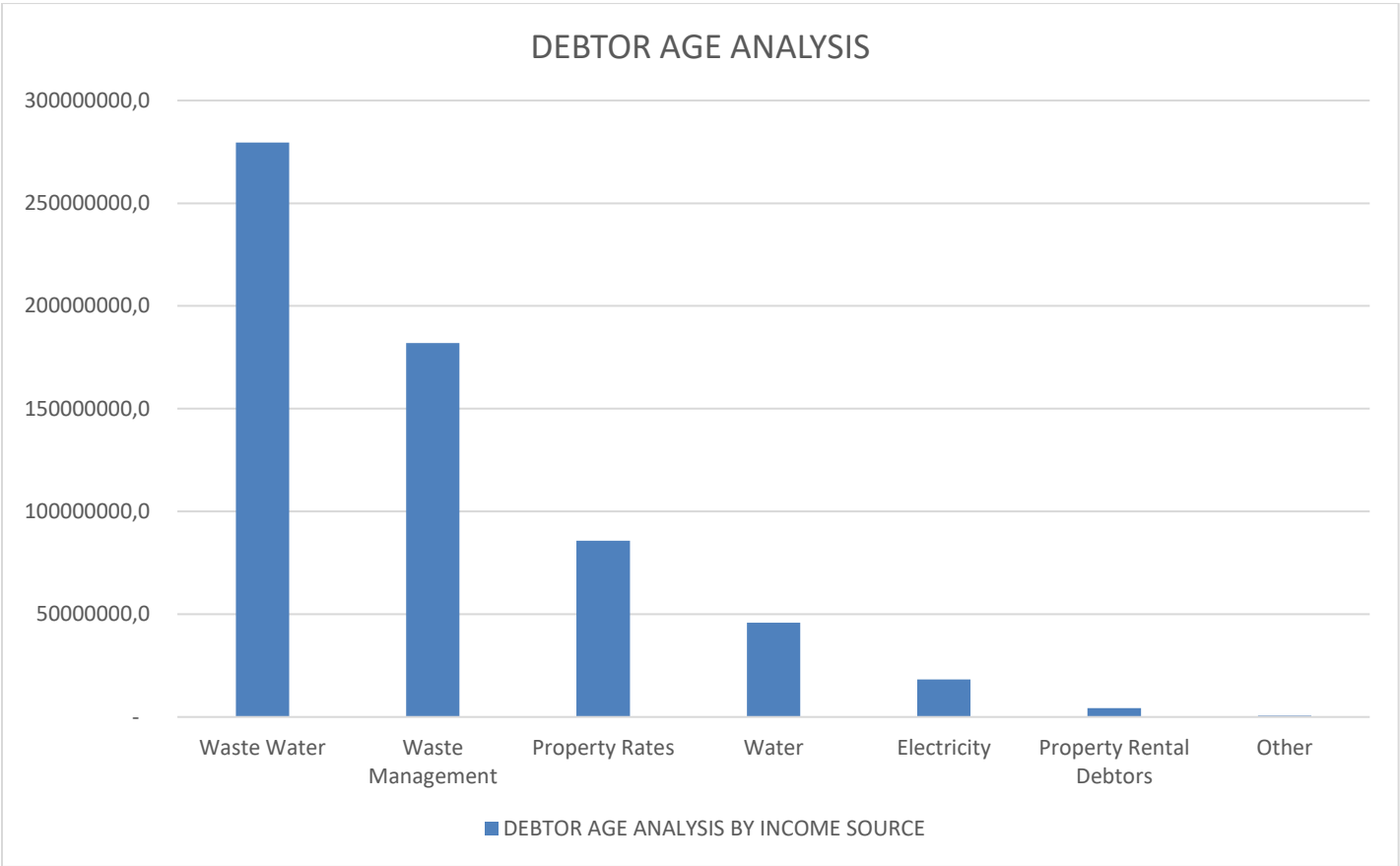
3.5 Creditors

Amount owed to Eskom is R 364 million, DWS is R89 million, Auditor General is R2.3 million and Inzalo EMS R1.9 million as at 31 May 2025.



3.6 Debtors Analysis

The total outstanding debt at the end of Month 11 (May) 2025 amounted to R 616 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 - M11 May

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	19,166	33,499	33,499	2,026	22,410	30,707	(8,297)	-27%	33,499
Service charges	52,506	89,322	89,322	3,520	50,517	81,879	(31,361)	-38%	89,322
Investment revenue	580	–	–	–	167	–	167	#DIV/0!	–
Transfers and subsidies - Operational	75,865	84,596	84,596	156	88,163	77,547	10,616	0	84,596
Other own revenue	54,928	56,211	56,231	4,511	47,635	51,548	(3,914)	-8%	–
Total Revenue (excluding capital transfers and contributions)	203,045	263,628	263,648	10,213	208,892	241,681	(32,789)	-14%	263,648
Employee costs	56,193	79,972	78,503	5,089	52,566	72,315	(19,749)	-27%	78,503
Remuneration of Councillors	5,714	5,385	5,504	505	5,639	5,050	589	12%	5,504
Depreciation and amortisation	42,092	26,603	10,299	–	–	9,464	(9,464)	-100%	10,299
Interest	32,794	5,000	4,940	2,957	36,467	4,528	31,938	705%	4,940
Inventory consumed and bulk purchases	41,653	33,387	42,917	4,316	50,470	43,136	7,334	17%	42,917
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	204,255	102,109	120,375	3,121	59,161	110,411	(51,251)	-46%	120,375
Total Expenditure	382,702	252,457	262,539	15,988	204,302	244,905	(40,603)	-17%	262,539
Surplus/(Deficit)	(179,658)	11,171	1,109	(5,775)	4,590	(3,225)	7,814	-242%	1,109
Transfers and subsidies - capital (monetary allocations)	238,834	82,767	82,767	5,169	168,830	75,869	92,960	123%	82,767
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	59,176	93,938	83,875	(606)	173,419	72,645	100,775	139%	83,875
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	59,176	93,938	83,875	(606)	173,419	72,645	100,775	139%	83,875
Capital expenditure & funds sources									
Capital expenditure	160,815	83,696	83,696	4,495	145,475	76,721	68,754	90%	83,696
Capital transfers recognised	160,815	83,696	83,696	4,495	145,475	76,721	68,754	90%	83,696
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
Total sources of capital funds	160,815	83,696	83,696	4,495	145,475	76,721	68,754	90%	83,696
Financial position									
Total current assets	95,969	157,895	137,895		191,088				137,895
Total non current assets	1,217,278	1,110,745	1,108,503		1,362,753				1,108,503
Total current liabilities	504,394	433,963	433,963		572,379				433,963
Total non current liabilities	49,530	–	–		49,530				–
Community wealth/Equity	759,323	93,938	835,695		931,932				835,695
Cash flows									
Net cash from (used) operating	317,336	83,290	83,290	(10,945)	(40,300)	99,546	139,846	140%	83,290
Net cash from (used) investing	(168,805)	(82,619)	(82,767)	(5,169)	(166,993)	(75,869)	91,124	-120%	(82,767)
Net cash from (used) financing	–	–	–	(5,089)	(52,566)	–	52,566	#DIV/0!	–
Cash/cash equivalents at the month/year end	151,522	3,879	3,731	(21,203)	(259,078)	26,885	285,962	1064%	1,305
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	20,503	9,768	9,599	9,513	9,389	9,211	9,123	539,161	616,266
Creditors Age Analysis									
Total Creditors	10,233	9,405	8,286	9,742	8,737	8,270	81,999	66,706	203,378

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) - M11 May

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	139	13,075	24,905	(11,830)	-48%	27,169
Service charges - Water		2,970	5,660	5,660	538	5,941	5,188	753	15%	5,660
Service charges - Waste Water Management		20,250	24,056	24,056	1,729	19,145	22,052	(2,907)	-13%	24,056
Service charges - Waste management		13,086	32,437	32,437	1,114	12,356	29,734	(17,378)	-58%	32,437
Sale of Goods and Rendering of Services		547	543	543	43	331	498	(167)	-33%	543
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		39,177	46,371	46,371	3,769	39,703	42,507	(2,804)	-7%	46,371
Interest from Current and Non Current Assets		580	-	-	-	167	-	167	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		68	121	121	22	143	111	32	28%	121
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		(0)	89	109	8	756	104	652	630%	109
Non-Exchange Revenue										
Property rates		19,166	33,499	33,499	2,026	22,410	30,707	(8,297)	-27%	33,499
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		121	54	54	-	-	49	(49)	-100%	54
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		75,865	84,596	84,596	156	88,163	77,547	10,616	14%	84,596
Interest		14,523	9,032	9,032	669	6,702	8,280	(1,578)	-19%	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	263,648	10,213	208,892	241,681	(32,789)	-14%	263,648
Expenditure By Type										
Employee related costs		56,193	79,972	78,503	5,089	52,566	72,315	(19,749)	-27%	78,503
Remuneration of councillors		5,714	5,385	5,504	505	5,639	5,050	589	12%	5,504
Bulk purchases - electricity		34,314	25,000	36,900	3,733	46,650	37,425	9,225	25%	36,900
Inventory consumed		7,339	8,387	6,017	583	3,820	5,711	(1,891)	-33%	6,017
Debt impairment		81,077	49,924	49,924	-	-	45,764	(45,764)	-100%	49,924
Depreciation and amortisation		42,092	26,603	10,299	-	-	9,464	(9,464)	-100%	10,299
Interest		32,794	5,000	4,940	2,957	36,467	4,528	31,938	705%	4,940
Contracted services		83,195	31,311	47,181	2,168	45,374	43,724	1,650	4%	47,181
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		16,769	6,973	6,973	-	-	6,392	(6,392)	-100%	6,973
Operational costs		19,856	13,902	16,298	954	13,786	14,531	(745)	-5%	16,298
Losses on Disposal of Assets		1,116	-	-	-	-	-	-	-	-
Other Losses		2,242	-	-	-	-	-	-	-	-
Total Expenditure		382,702	252,457	262,539	15,988	204,302	244,905	(40,603)	-17%	262,539
Surplus/(Deficit)		(179,658)	11,171	1,109	(5,775)	4,590	(3,225)	7,814	(0)	1,109
Transfers and subsidies - capital (monetary allocations)		238,834	82,767	82,767	5,169	168,830	75,869	92,960	0	82,767
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		59,176	93,938	83,875	(606)	173,419	72,645	100,775	0	83,875
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		59,176	93,938	83,875	(606)	173,419	72,645	100,775	0	83,875
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		59,176	93,938	83,875	(606)	173,419	72,645	100,775	0	83,875
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		59,176	93,938	83,875	(606)	173,419	72,645	100,775	0	83,875

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) - M11 May

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	549	4,606	20,267	(15,661)	-77%	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	549	4,606	20,267	(15,661)	-77%	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	3,945	140,869	56,455	84,415	150%	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	3,945	140,869	56,455	84,415	150%	61,587
Total Capital Expenditure		160,815	83,696	83,696	4,495	145,475	76,721	68,754	90%	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	339	9,567	17,038	(7,471)	-44%	18,587
Planning and development		-	-	-	-	-	-	-		-
Road transport		7,448	18,587	18,587	339	9,567	17,038	(7,471)	-44%	18,587
Environmental protection		-	-	-	-	-	-	-		-
Trading services		152,582	65,109	65,109	4,156	135,909	59,683	76,225	128%	65,109
Energy sources		1,312	-	-	-	-	-	-		-
Water management		142,514	43,000	43,000	3,607	131,303	39,417	91,886	233%	43,000
Waste water management		8,560	22,109	22,109	549	4,606	20,267	(15,661)	-77%	22,109
Waste management		195	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	160,815	83,696	83,696	4,495	145,475	76,721	68,754	90%	83,696
Funded by:										
National Government		160,815	83,696	83,696	4,495	145,475	76,721	68,754	90%	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	4,495	145,475	76,721	68,754	90%	83,696
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	-	-	-	-	-	-		-
Total Capital Funding		160,815	83,696	83,696	4,495	145,475	76,721	68,754	90%	83,696

2.1.6 Tables C6 Monthly Budget Statement – Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	(4,887)	(26,550)	(4,887)
Trade and other receivables from exchange transactions		7,976	42,516	42,516	81,175	42,516
Receivables from non-exchange transactions		4,342	15,682	15,682	22,078	15,682
Current portion of non-current receivables		6	–	–	6	–
Inventory		50	–	–	50	–
VAT		77,195	84,583	84,583	109,225	84,583
Other current assets		5,618	–	–	5,103	–
Total current assets		95,969	157,895	137,895	191,088	137,895
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	1,323,809	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	1,362,753	1,108,503
TOTAL ASSETS		1,313,247	1,268,640	1,246,398	1,553,842	1,246,398
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	547,883	417,312
Trade and other payables from non-exchange transactions		6,960	2,554	2,554	3,482	2,554
Provision		410	–	0	410	0
VAT		12,080	13,618	13,618	19,812	13,618
Other current liabilities		–	–	–	–	–
Total current liabilities		504,394	433,963	433,963	572,379	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	621,909	433,963
NET ASSETS	2	759,323	834,676	812,435	931,933	812,435
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		759,323	93,938	835,695	931,932	835,695
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	759,323	93,938	835,695	931,932	835,695

2.1.7 Table C7 Monthly budget statement Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	989	10,895	13,818	(2,923)	-21%	15,074
Service charges		23,140	26,325	26,325	951	22,307	24,529	(2,222)	-9%	26,325
Other revenue		247	400	400	52	1,117	349	768	220%	400
Transfers and Subsidies - Operational		80,926	84,596	84,596	—	69,457	77,447	(7,990)	-10%	84,596
Transfers and Subsidies - Capital		223,712	82,767	82,767	—	165,262	75,869	89,393	118%	82,767
Interest		45,268	34,737	34,737	4,438	46,253	31,842	14,411	45%	34,737
Dividends		—	—	—	—	—	—	—		—
Payments										
Suppliers and employees		(66,051)	(158,109)	(158,109)	(17,375)	(355,591)	(122,017)	233,574	-191%	(158,109)
Interest		—	(2,500)	(2,500)	—	—	(2,292)	(2,292)	100%	(2,500)
Transfers and Subsidies		—	—	—	—	—	—	—		—
NET CASH FROM/(USED) OPERATING ACTIVITIES		317,336	83,290	83,290	(10,945)	(40,300)	99,546	139,846	140%	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		(168,805)	(82,767)	(82,767)	(5,169)	(166,993)	(75,869)	91,124	-120%	(82,767)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(168,805)	(82,619)	(82,767)	(5,169)	(166,993)	(75,869)	91,124	-120%	(82,767)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—		—
Borrowing long term/refinancing		—	—	—	—	—	—	—		—
Increase (decrease) in consumer deposits		—	—	—	(5,089)	(52,566)	—	(52,566)	#DIV/0!	—
Payments										
Repayment of borrowing		—	—	—	—	—	—	—		—
NET CASH FROM/(USED) FINANCING ACTIVITIES		—	—	—	(5,089)	(52,566)	—	52,566	#DIV/0!	—
NET INCREASE/ (DECREASE) IN CASH HELD		148,530	671	523	(21,203)	(259,859)	23,677			523
Cash/cash equivalents at beginning:		2,992	3,208	3,208	—	781	3,208			781
Cash/cash equivalents at month/year end:		151,522	3,879	3,731	(21,203)	(259,078)	26,885			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 May 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: _____