



Section 52 of MFMA
Quarterly Budget Monitoring Report
Quarter3
(January - March 2025)

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1. Executive summary

1.1 Introduction

Council of the Municipality approved Budget in terms of Circular 70 and 72 of Municipal Finance Management Act (MFMA), Act 56 of 2003 and Municipal Budget and Reporting Regulations (MBRR) as promulgated in 2009. The Budget document was submitted to both National and Provincial Treasury in both hard and soft copies.

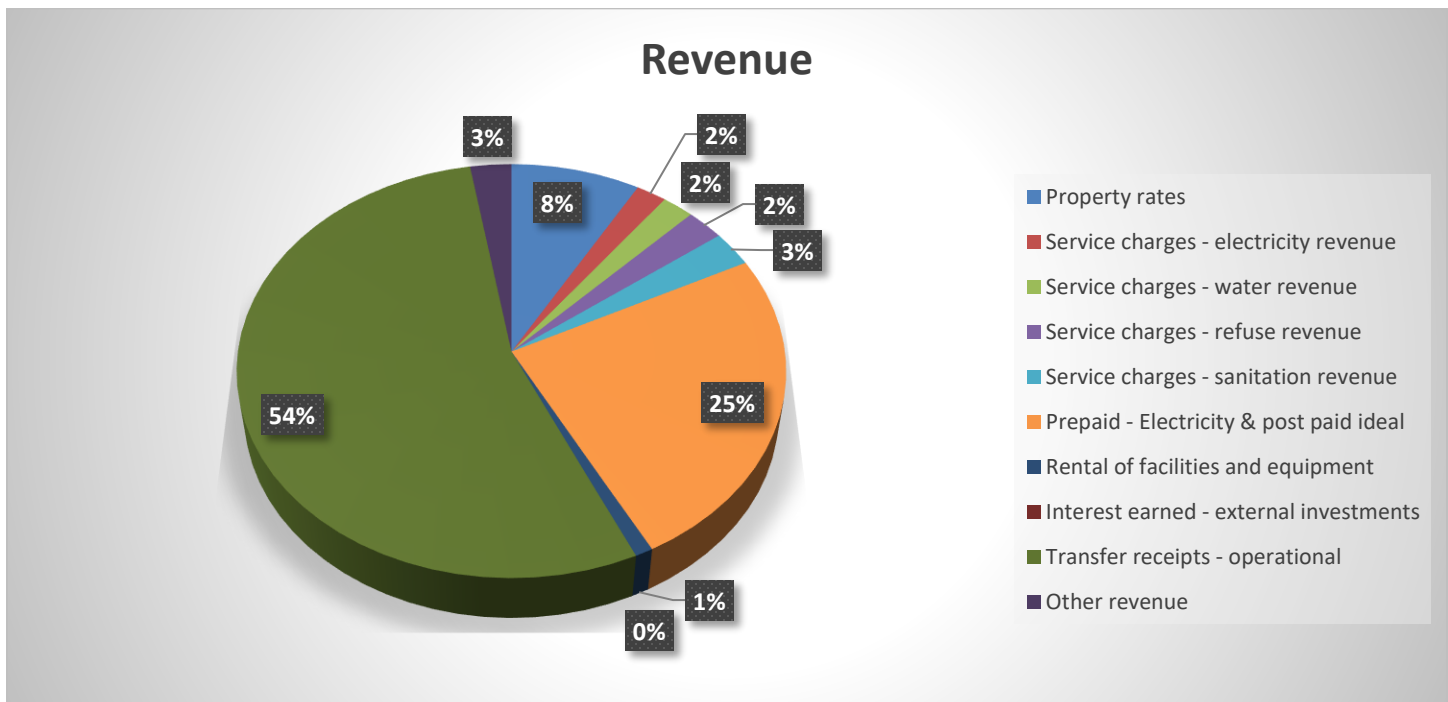
Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the municipality's budget for that month and for the financial year up to the end of that month.

In accordance with section 52(d) Municipal Finance Management Act no. 56 of 2003, the Major of a municipality must with 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality

1.2 Overview

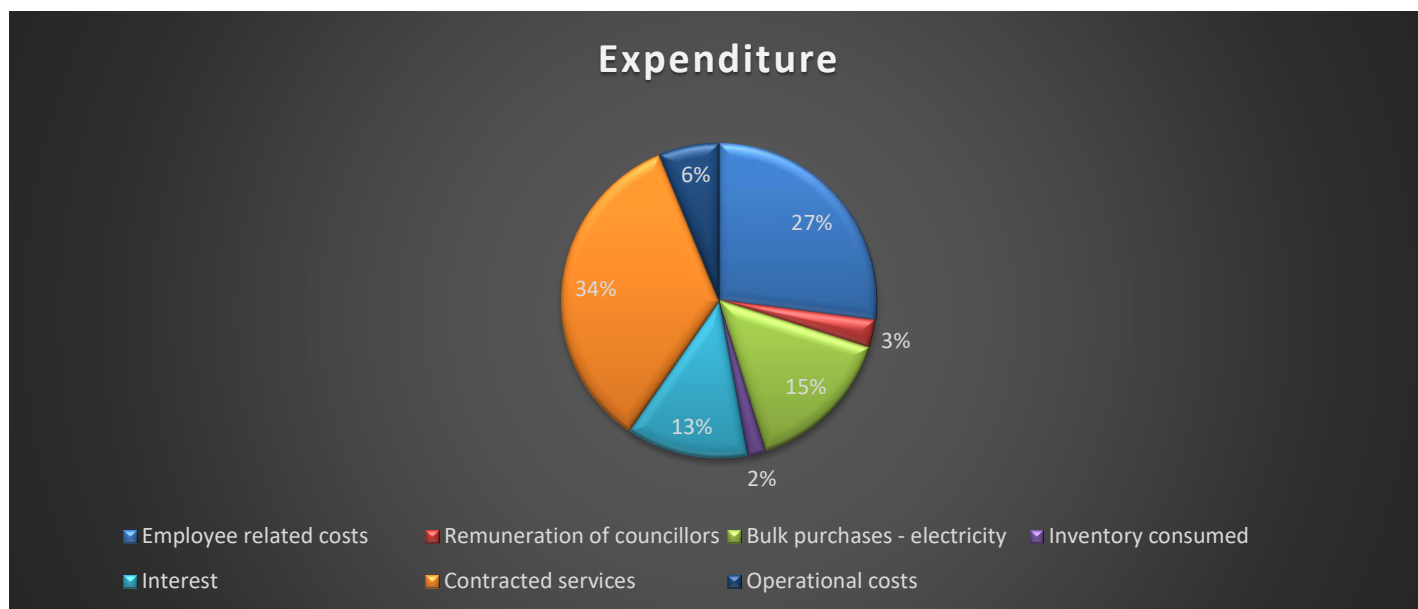
1.2.1 Revenue

Total revenue received for the quarter amounted to **R 27 446 796** from the chart below it can be seen that the main source of revenue for the quarter is from Transfer receipts at 54% (R 14 867 000), followed by prepaid – Electricity & post-paid ideal 25%(R 6 766 560), Property rates at 8% (R2 289 405), Service charges-sanitation revenue at 3%(R 751 903), Other revenue 3% (R728 593) and the remaining 7% is shared among other services.



1.2.2 Operating expenditure

Total Expenditure for the quarter amounts to **R 52 743 031** from the chart below table, it can be seen that 34% is from contracted services (R18 058 074), 27% (R 14 232 402) is from Employee related cost, 15% is from Bulk purchases-electricity(R 8 111 189) and 13% is from interest (R 6 597 029), 6% is from Operational costs (R 3 252 546), 3% is from Remuneration of councillors(R 1 520 640) lastly 2% is from Inventory consumed(R 971 152) .



Collection Rate (January- March) 2025

Service Type	Billed (R)	Collected (R)	Percentage (%)
Property rates	7,425,084.43	2,289,405	31%
Electricity Conventional	382,331.83	537,880	141%
Water	2,524,886.52	564,150	22%
Waste disposal	7,010,845.58	674,034	10%
Sanitation	10,886,301.16	751,903	7%
Prepaid - Electricity	6,766,559.52	2,289,405	100%
Total	34,996,009.04	11,583,932.33	33%

As per table above, when taking into consideration what was billed and received in Quarter 3(January - March) the Quarterly collection rate is 33%

1.2.3 Conditional grants

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. Expenditure for the quarter under review is R 1 999 783.

Extended Public works program (EPWP): The municipality has received R 840 000 to date, and R 0 has been spend to date.

Municipal Infrastructure Grant (MIG): The municipality has received R 16 430 000 to date, and R 7 364 883.50 has been spend to date.

Regional bulk (DWS): It is an indirect grant and the municipality has received R 123 641 840 and the municipality has overspent by R 124 035 948 to date.

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

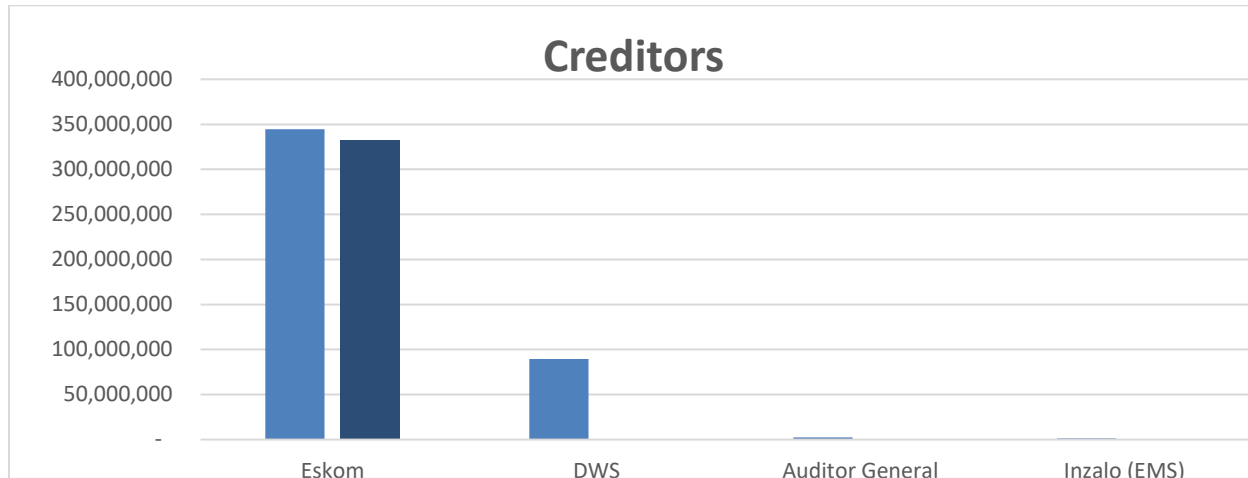
1.2.5 Capital Expenditure

Total expenditure for Quarter 3

Grant	Total Funds received	Total Allocation	Expenditure to date	Unspent Grants	Percentage to date
DWS	R 123 641 840	R 43 000 000	R 124 035 948	R - 394,107.80	100%
WSIG	R 7 109 000	R 22 109 000	R 4 137 460	R 2,971,539.54	58%
MIG	R 16 430 000	R 18 587 000	R 7 364 883.50	R 6 582 117	53%
EPWP	R 840 000	R 1 200 000	R 0	R 840 000	0%
TOTAL	R 148 020 840	R 84 896 000	R 135 538 291	R 9 999 548.74	

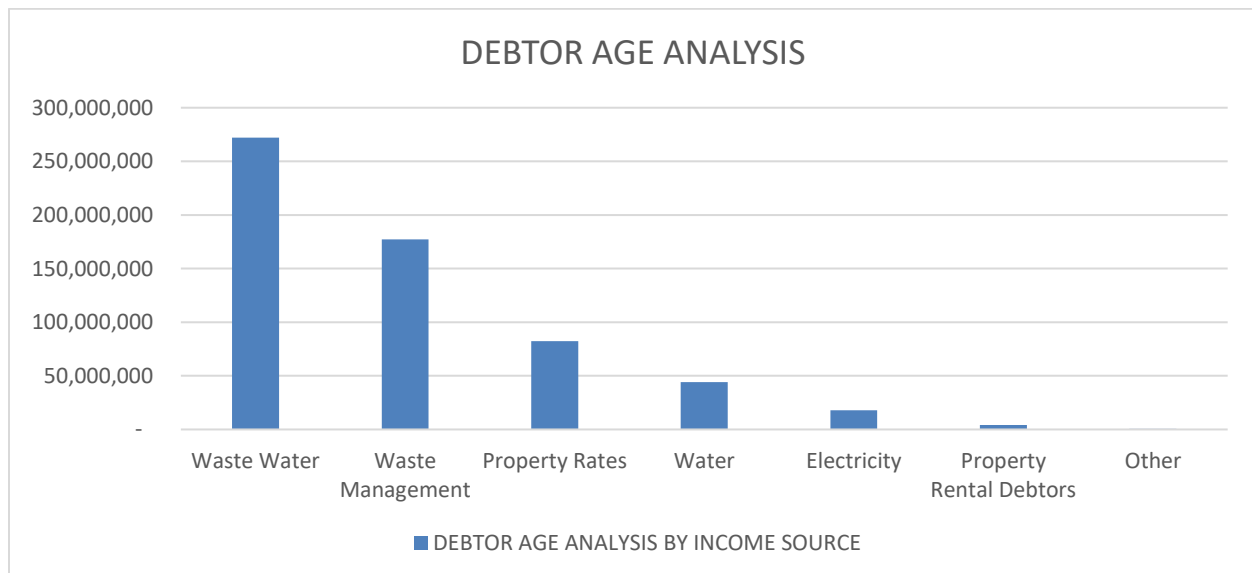
1.2.6 Creditors

Amount owed to Eskom amounted to R 344 million, Department of water and Sanitation R89 million, Auditor General R2.3 million, and Inzalo EMS R 1.4 million as at 31 March 2025.



1.2.9 Debtors Analysis

The total outstanding debt at the end of Quarter 3 (January - March) 2025 amounted to R598 million



2 In-year budget statement tables

2.1.1 Table C1: Summary Budget statements

Choose name from list - 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									
<u>Financial Performance</u>									
Property rates	19,166	33,499	33,499	2,010	18,356	25,124	(6,768)	-27%	33,499
Service charges	52,506	89,322	89,322	3,460	36,910	66,992	(30,081)	-45%	89,322
Investment revenue	580	-	-	-	132	-	132	#DIV/0!	-
Transfers and subsidies - Operational	75,865	84,596	84,596	180	68,594	63,447	5,147	0	84,596
Other own revenue	54,928	56,211	56,211	4,435	38,681	42,158	(3,476)	-8%	-
Total Revenue (excluding capital transfers and contributions)	203,045	263,628	263,628	10,085	162,674	197,721	(35,047)	-18%	263,628
Employee costs	56,193	79,972	79,416	4,869	42,935	59,570	(16,635)	-28%	79,416
Remuneration of Councillors	5,714	5,385	5,534	505	4,630	4,149	481	12%	5,534
Depreciation and amortisation	42,092	26,603	10,299	-	-	7,795	(7,795)	-100%	10,299
Interest	32,794	5,000	4,940	266	23,820	3,705	20,115	543%	4,940
Inventory consumed and bulk purchases	41,653	33,387	43,037	106	37,095	33,715	3,380	10%	43,037
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	204,255	102,109	120,075	8,831	51,102	89,810	(38,708)	-43%	120,075
Total Expenditure	382,702	252,457	263,302	14,576	159,582	198,743	(39,161)	-20%	263,302
Surplus/(Deficit)	(179,658)	11,171	326	(4,491)	3,092	(1,022)	4,114	-402%	326
Transfers and subsidies - capital (monetary allocations)	238,834	82,767	82,767	6,676	147,397	62,075	85,322	137%	82,767
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	59,176	93,938	83,092	2,185	150,489	61,053	89,437	146%	83,092
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	59,176	93,938	83,092	2,185	150,489	61,053	89,437	146%	83,092
<u>Capital expenditure & funds sources</u>									
Capital expenditure	160,815	83,696	83,696	5,806	126,838	62,772	64,066	102%	83,696
Capital transfers recognised	160,815	83,696	83,696	5,806	126,838	62,772	64,066	102%	83,696
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	160,815	83,696	83,696	5,806	126,838	62,772	64,066	102%	83,696
<u>Financial position</u>									
Total current assets	95,969	157,895	157,895		157,318				157,895
Total non current assets	1,217,278	1,110,745	1,110,745		1,344,116				1,110,745
Total current liabilities	504,394	433,963	433,963		542,900				433,963
Total non current liabilities	49,530	-	-		49,530				-
Community wealth/Equity	759,323	93,938	834,912		909,005				834,912
<u>Cash flows</u>									
Net cash from (used) operating	317,336	83,290	83,290	(7,880)	162,179	81,966	(80,213)	-98%	83,290
Net cash from (used) investing	(205,778)	(82,619)	(82,767)	(6,676)	(145,824)	(62,075)	83,749	-135%	(82,767)
Net cash from (used) financing	-	-	-	(4,869)	(42,935)	-	42,935	#DIV/0!	-
Cash/cash equivalents at the month/year end	114,549	3,879	3,731	(19,425)	(25,799)	23,099	48,898	212%	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
<u>Debtors Age Analysis</u>									
Total By Income Source	20,346	9,618	9,475	9,289	9,195	9,082	9,141	522,671	598,816
<u>Creditors Age Analysis</u>									
Total Creditors	2,496	10,070	2,193	7,051	10,777	8,402	68,526	64,830	174,345

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) - 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		16,200	27,169	27,169	49	6,265	20,377	(14,111)	-69%	27,169
Service charges - Water		2,970	5,660	5,660	539	4,861	4,245	617	15%	5,660
Service charges - Waste Water Management		20,250	24,056	24,056	1,747	15,669	18,042	(2,373)	-13%	24,056
Service charges - Waste management		13,086	32,437	32,437	1,126	10,115	24,328	(14,213)	-58%	32,437
Sale of Goods and Rendering of Services		547	543	543	56	267	407	(140)	-34%	543
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		39,177	46,371	46,371	3,687	32,204	34,778	(2,575)	-7%	46,371
Interest from Current and Non Current Assets		580	-	-	-	132	-	132	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		68	121	121	15	106	91	15	17%	121
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		(0)	89	89	34	729	67	662	989%	89
Non-Exchange Revenue										
Property rates		19,166	33,499	33,499	2,010	18,356	25,124	(6,768)	-27%	33,499
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		121	54	54	-	-	40	(40)	-100%	54
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		75,865	84,596	84,596	180	68,594	63,447	5,147	8%	84,596
Interest		14,523	9,032	9,032	644	5,376	6,774	(1,399)	-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)		203,045	263,628	263,628	10,085	162,674	197,721	(35,047)	-18%	263,628
Expenditure By Type										
Employee related costs		56,193	79,972	79,416	4,869	42,935	59,570	(16,635)	-28%	79,416
Remuneration of councillors		5,714	5,385	5,534	505	4,630	4,149	481	12%	5,534
Bulk purchases - electricity		34,314	25,000	36,900	8	34,157	28,600	5,557	19%	36,900
Inventory consumed		7,339	8,387	6,137	98	2,938	5,115	(2,177)	-43%	6,137
Debt impairment		81,077	49,924	49,924	-	-	37,443	(37,443)	-100%	49,924
Depreciation and amortisation		42,092	26,603	10,299	-	-	7,795	(7,795)	-100%	10,299
Interest		32,794	5,000	4,940	266	23,820	3,705	20,115	543%	4,940
Contracted services		83,195	31,311	48,666	7,210	39,650	36,046	3,605	10%	48,666
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		16,769	6,973	6,973	-	-	5,230	(5,230)	-100%	6,973
Operational costs		19,856	13,902	14,513	1,621	11,451	11,091	360	3%	14,513
Losses on Disposal of Assets		1,116	-	-	-	-	-	-	-	-
Other Losses		2,242	-	-	-	-	-	-	-	-
Total Expenditure		382,702	252,457	263,302	14,576	159,582	198,743	(39,161)	-20%	263,302
Surplus/(Deficit)		(179,658)	11,171	326	(4,491)	3,092	(1,022)	4,114	(0)	326
Transfers and subsidies - capital (monetary allocations)		238,834	82,767	82,767	6,676	147,397	62,075	85,322	0	82,767
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		59,176	93,938	83,092	2,185	150,489	61,053	89,437	0	83,092
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		59,176	93,938	83,092	2,185	150,489	61,053	89,437	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	2,185	150,489	61,053	89,437	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	2,185	150,489	61,053	89,437	0	83,092

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) - M09 March

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	4,056	4,056	16,582	(12,525)	-76%	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	4,056	16,582	(12,525)	-76%	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	1,749	122,782	46,190	76,592	166%	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	1,749	122,782	46,190	76,592	166%	61,587
Total Capital Expenditure		160,815	83,696	83,696	5,806	126,838	62,772	64,066	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	1,749	8,200	13,940	(5,740)	-41%	18,587
Planning and development		-	-	-	-	-	-	-		-
Road transport		7,448	18,587	18,587	1,749	8,200	13,940	(5,740)	-41%	18,587
Environmental protection		-	-	-	-	-	-	-		-
Trading services		152,582	65,109	65,109	4,056	118,638	48,832	69,806	143%	65,109
Energy sources		1,312	-	-	-	-	-	-		-
Water management		142,514	43,000	43,000	-	114,582	32,250	82,332	255%	43,000
Waste water management		8,560	22,109	22,109	4,056	4,056	16,582	(12,525)	-76%	22,109
Waste management		195	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	160,815	83,696	83,696	5,806	126,838	62,772	64,066	102%	83,696
Funded by:										
National Government		160,815	83,696	83,696	5,806	126,838	62,772	64,066	102%	83,696
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		160,815	83,696	83,696	5,806	126,838	62,772	64,066	102%	83,696
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	-	-	-	-	-	-		-
Total Capital Funding		160,815	83,696	83,696	5,806	126,838	62,772	64,066	102%	83,696

2.1.6 Tables C6 Monthly Budget Statement – Financial Position

Choose name from list - 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		781	15,113	15,113	(38,215)	15,113
Trade and other receivables from exchange transactions		7,976	42,516	42,516	67,141	42,516
Receivables from non-exchange transactions		4,342	15,682	15,682	18,666	15,682
Current portion of non-current receivables		6	–	–	6	–
Inventory		50	–	–	50	–
VAT		77,195	84,583	84,583	104,053	84,583
Other current assets		5,618	–	–	5,616	–
Total current assets		95,969	157,895	157,895	157,318	157,895
Non current assets						
Investments		–	–	–	–	–
Investment property		36,764	36,063	36,063	36,764	36,063
Property, plant and equipment		1,178,334	1,070,606	1,070,606	1,305,172	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	1,110,745	1,344,116	1,110,745
TOTAL ASSETS		1,313,247	1,268,640	1,268,640	1,501,435	1,268,640
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	520,949	417,312
Trade and other payables from non-exchange transactions		6,960	2,554	2,554	2,994	2,554
Provision		410	–	0	410	0
VAT		12,080	13,618	13,618	17,756	13,618
Other current liabilities		–	–	–	–	–
Total current liabilities		504,394	433,963	433,963	542,900	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	592,430	433,963
NET ASSETS	2	759,323	834,676	834,677	909,005	834,677
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		759,323	93,938	834,912	909,005	834,912
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	759,323	93,938	834,912	909,005	834,912

2.1.7 Table C7 Monthly budget statement Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - 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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		10,094	15,074	15,074	803	8,926	11,306	(2,379)	-21%	15,074
Service charges		23,140	26,325	26,325	640	14,174	20,540	(6,366)	-31%	26,325
Other revenue		247	400	400	144	1,023	303	720	238%	400
Transfers and Subsidies - Operational		80,926	84,596	84,596	-	54,590	63,397	(8,807)	-14%	84,596
Transfers and Subsidies - Capital		223,712	82,767	82,767	-	143,013	62,075	80,938	130%	82,767
Interest		45,268	34,737	34,737	4,331	37,428	26,053	11,375	44%	34,737
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(66,051)	(158,109)	(158,109)	(13,798)	(96,975)	(99,832)	(2,857)	3%	(158,109)
Interest		-	(2,500)	(2,500)	-	-	(1,875)	(1,875)	100%	(2,500)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		317,336	83,290	83,290	(7,880)	162,179	81,966	(80,213)	-98%	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)	(6,676)	(145,824)	(62,075)	83,749	-135%	(82,767)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(205,778)	(82,619)	(82,767)	(6,676)	(145,824)	(62,075)	83,749	-135%	(82,767)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(4,869)	(42,935)	-	(42,935)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(4,869)	(42,935)	-	42,935	#DIV/0!	-
NET INCREASE/(DECREASE) IN CASH HELD		111,557	671	523	(19,425)	(26,580)	19,891			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	(19,425)	(25,799)	23,099			1,305

Explanatory notes on in year budget tables

Table C1 – This table gives a summary of the overall performance of Tokologo Local Municipality for the quarter ended March 2025 as well as a comparison of year to date actuals and year to date budget (January to March 2025) the following key aspects are included:

Financial Performance

Capital Expenditure and funding sources

Financial Position

Cash Flow

Creditors and Debtors analysis

Table C4- Cash flow Table C7 will not coincide with Table C4, because Table C4 is based on billed income. Revenue items that show a positive variance indicates that actual revenue year to date exceeds budgeted year to date, and where they show negative variances, it indicates that actual is less than budgeted on that specific revenue item.

Revenue

Electricity 69% negative variance: The municipality is collecting 69% more than what was budgeted for

Sanitation 13% negative variance: The year to date budget is 13 % more than what has been actually billed to date

Refuse 58% negative variance: The year to date budget is 58% more than the year to date actual billing for refuse

Water 15% positive Variance: The year to date budget for water is 15% less than the actual billing to date

Expenditure

Employee related costs- negative variance 28%: The year to date budget expenditure on employee related costs is more than the actual expenditure to date

Bulk electricity – positive variance of 19%: The year to date budget on bulk purchases is less than the actual expenditure

Contracted services- positive variance (38%): The municipality is spending less on contracted services, the year to date actual is more than the year to date budget

Other Expenditure – positive variance of 10%: The year to date actual expenditure to date is less than the year to date budget, hence the negative variance on other expenditure

Table C5- is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Table C7 The budgeted cash flow statement is the first measurement in determining if municipality has enough cash and cash equivalent to fund its operations.

4 Supporting Documentation

4.1.1 SC3 Supporting Tables Debtors age analysis

Description	Budget Year 2024/25							
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
R thousands								
Debtors Age Analysis By Income Source								
Trade and Other Receivables from Exchange Transactions - Water	1,835	888	874	869	857	848	846	37,153
Trade and Other Receivables from Exchange Transactions - Electricity	423	173	165	176	199	189	209	16,428
Receivables from Non-exchange Transactions - Property Rates	4,936	2,244	2,202	2,052	1,999	1,954	1,962	64,965
Receivables from Exchange Transactions - Waste Water Management	7,856	3,806	3,760	3,737	3,700	3,669	3,689	242,008
Receivables from Exchange Transactions - Waste Management	5,152	2,463	2,431	2,413	2,394	2,377	2,389	157,666
Receivables from Exchange Transactions - Property Rental Debtors	79	39	39	39	39	39	39	3,877
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-
Other	65	5	3	3	8	7	6	573
Total By Income Source	20,346	9,618	9,475	9,289	9,195	9,082	9,141	522,671
2023/24 - totals only	20786428	9414721	9245111	9206603	9029669	9484258	7567724	438959771
Debtors Age Analysis By Customer Group								
Organs of State	3,762	1,736	1,702	1,558	1,551	1,502	1,526	46,652
Commercial	1,196	422	407	426	387	386	381	14,092
Households	15,214	7,378	7,284	7,225	7,178	7,118	7,154	458,321
Other	174	82	82	81	79	77	80	3,606
Total By Customer Group	20,346	9,618	9,475	9,289	9,195	9,082	9,141	522,671

4.1.2 SC4 Supporting Tables Creditors Age Analysis

Description	Budget Year 2025/25							
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year
R thousands								
Creditors Age Analysis By Customer Type								
Bulk Electricity	6,318	6,267	6,304	-	-	-	-	314,036
Bulk Water	2,773	539	-	2,238	-	-	-	78,873
PAYE deductions	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	2,366
Other	-	-	-	-	-	-	1,426	-
Medical Aid deductions	-	-	-	-	-	-	-	-
Total By Customer Type	7,571	7,057	6,534	2,299	48	-	3,011	397,567

4.1.3 SC5 Supporting tables Investment portfolio

Investments by maturity Name of institution & investment ID	Type of Investment	Capital Guarantee (Yes/ No)	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands							
<u>Municipality</u>							
62368885376	Business Money market	Yes	136	111	33,681	33,700	–
62290902678	Business Money market	Yes	4	2	141	151	298
74368883317	7 DAY NOTICE	Yes	49	2	–	–	52
74037601777	Fnb 32 Day Notice	Yes	84	5	–	–	89
74037661683	Fnb 32 Day Notice	Yes	214	13	–	1	227
71037990209	Fixed deposit	Yes	10	–	1	1	11
TOTAL INVESTMENTS AND INTEREST			497	134	33,822	33,852	677