



Section 52 of MFMA  
Quarterly Budget Monitoring Report  
Quarter4  
(April - June 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.

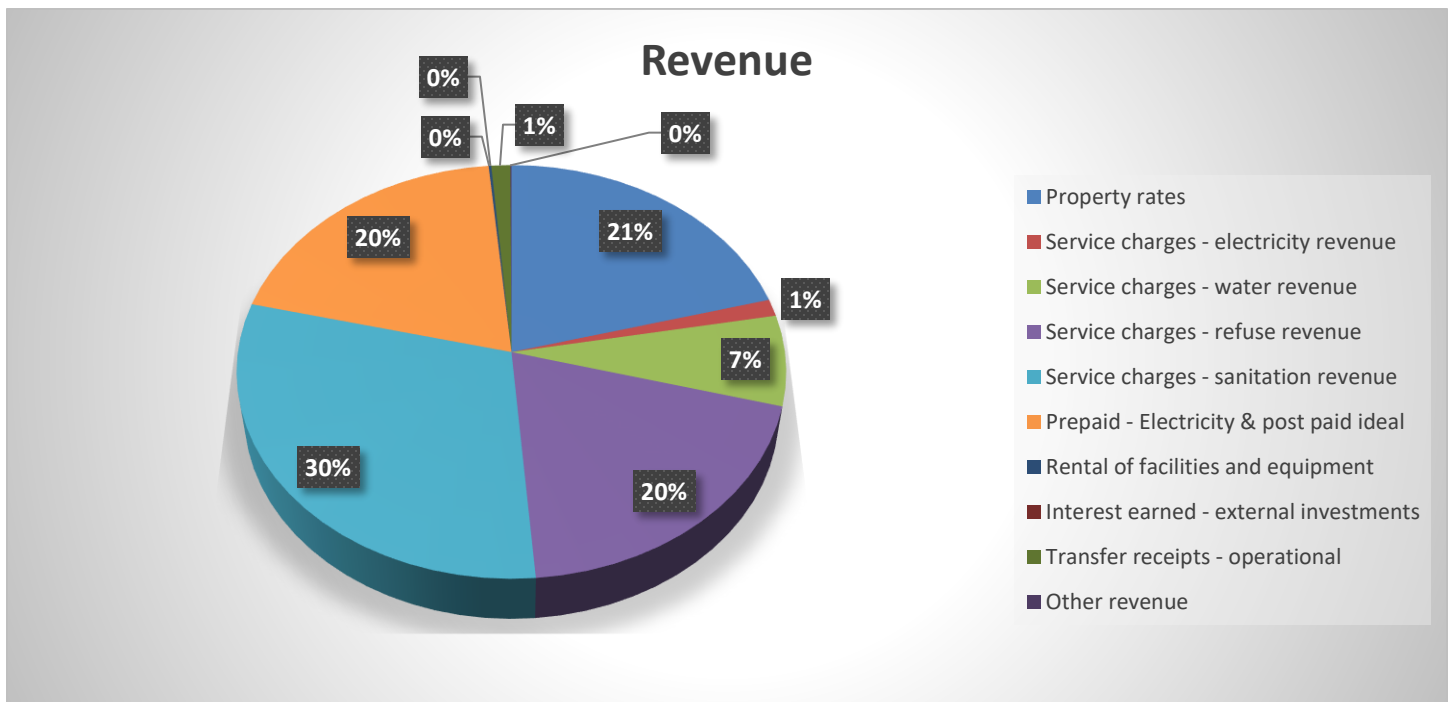
Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the municipality's budget for that month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

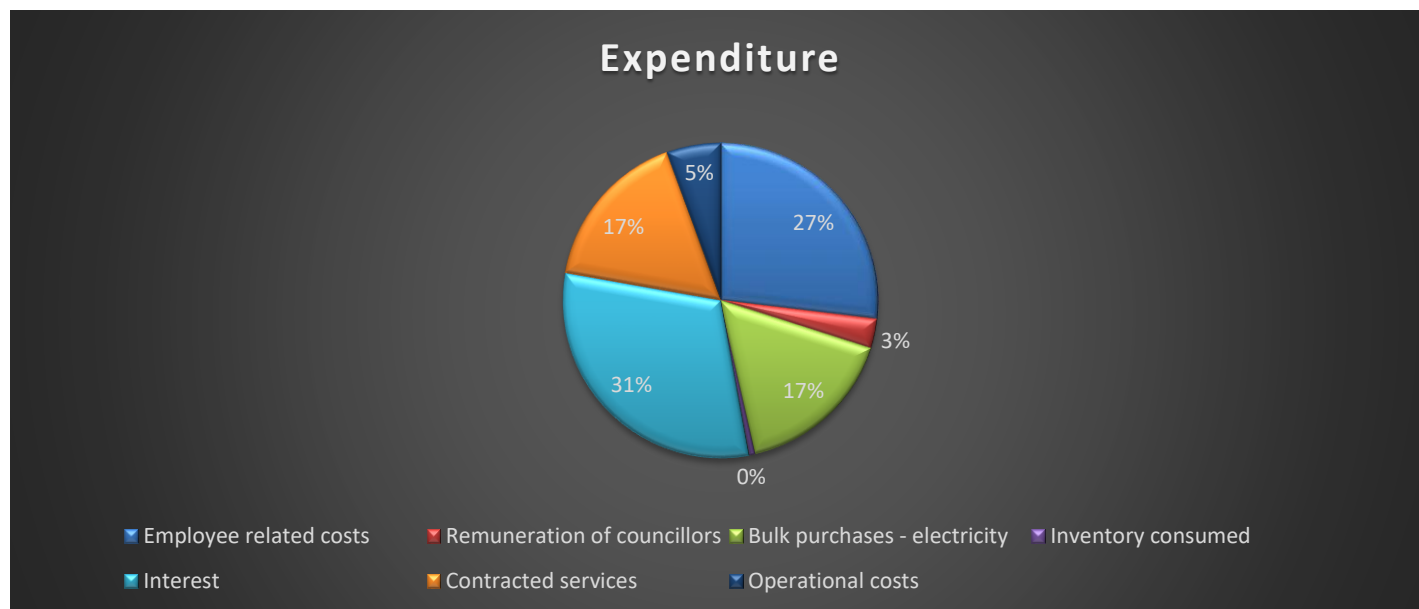
### 1.2.1 Revenue

Total revenue received for the quarter amounted to **R 34 512 013** from the chart below it can be seen that the main source of revenue for the quarter is from Sanitation revenue at 30% (R 10 397 258), followed by Property rates ( R 7 175 534)on 21% ,prepaid – Electricity & post-paid ideal 20% (R 6 798 233), Service Charges refuse revenue at 20% (R6 745 502), Service charges-water revenue at 7%(R 2 438 387), The remaining 2% is shared among services charges electricity revenue on 1% (R425 909) and Transfer receipts-operational (R421 311) on 1% .



### 1.2.2 Operating expenditure

Total Expenditure for the quarter amounts to **R 52 728 569** from the chart below table, it can be seen that 31% is from Interest (R16 173 453), 27% (R 14 165 763) is from Employee related cost, 17% is from Contracted services(R 8 791 506) and 17% is from Bulk purchases- electricity(R 8 759 430), 5% is from Operational costs (R 2 639 175) 3% is from Remuneration of councilors(R 1 621 843) lastly 0% is from Inventory consumed(R 298 692) .



### Collection Rate (April- June) 2025

Service Type	Billed (R)	Collected (R)	Percentage (%)
Property rates	28,470,562,15	9,212,06,84	32%
Electricity Conventional	1,868,072,35	1,806,785,18	97%
Water	9,459,284,59	1,025,146,30	11%
Waste disposal	27,461,700,70	2,164,582,25	8%
Sanitation	42,497,657,90	2,978,478,51	7%
Prepaid - Electricity	27,965,667,05	27,965,667,05	100%
<b>Total</b>	<b>137,722,944,74</b>	<b>45,152,686,13</b>	<b>33%</b>

As per table above, when taking into consideration what was billed and received in Quarter 4(April - June) 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. This grant has been fully spent.

**Extended Public works program (EPWP):** The municipality has received R 840 000 to date, and R 588 480 has been spend to date.

**Municipal Infrastructure Grant (MIG):** The municipality has received R 16 430 000 to date, and R 13 955 466.60 has been spent to date.

**Regional bulk (DWS):** It is an indirect grant and the municipality has received R 187 890 366.55 and the municipality has spent R 178 725 993.03 to date.

**Water Service Infrastructure (WSIG):** The municipality received R 7 109 000 and R 7 108 784.01 to date.

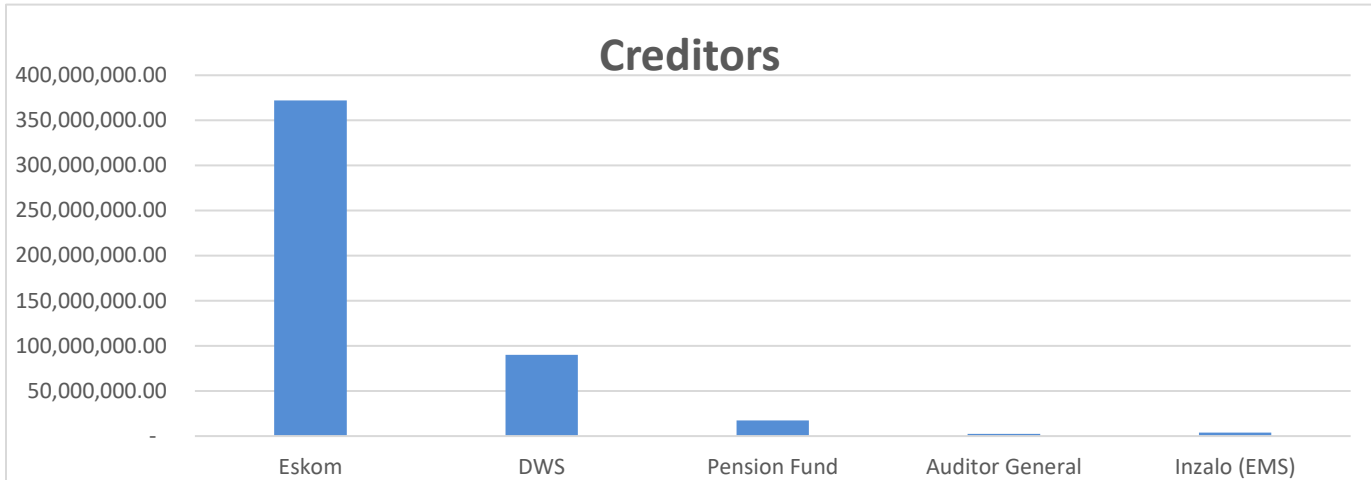
### 1.2.5 Capital Expenditure

Total expenditure for Quarter 4

Grant	Total Funds received	Total Allocation	Expenditure to date	Unspent Grants	Percentage to date
DWS	R 187 890 366.55	R 43 000 000	R 178 725 993.03	R 6 164 373.52	95%
WSIG	R 7 109 000	R 22 109 000	R 7 108 784.01	R 215.99	99%
MIG	R 16 430 000	R 18 587 000	R 13 955 466.60	R 2 474 533.40	86%
EPWP	R 840 000	R 1 200 000	R 588 480.00	R 251 520 .00	70%
<b>TOTAL</b>	<b>R 212 269 366.55</b>	<b>R 84 896 000</b>	<b>R 200 378 723.64</b>	<b>R 8 890 642.91</b>	

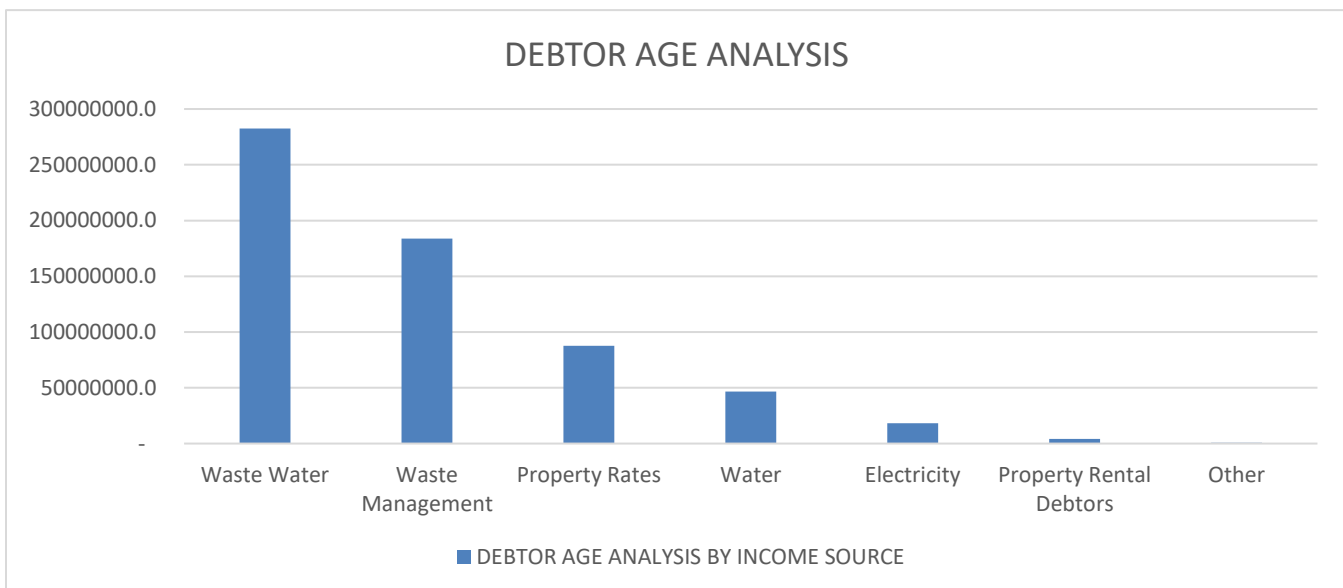
### 1.2.6 Creditors

Amount owed to Eskom amounted to R 372 million, Department of water and Sanitation R89 million, Pension Funds (SALA) R17.2 million, Auditor General R2.4 million, and Inzalo EMS R 3.9 million as at 30 June 2025.



### 1.2.9 Debtors Analysis

The total outstanding debt at the end of Quarter 4 (April - June) 2025 amounted to R624 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 - M12 June

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	19,166	33,499	33,499	1,862	24,272	33,499	(9,226)	-28%	33,499
Service charges	52,506	89,322	89,322	4,477	57,490	89,322	(31,832)	-36%	89,322
Investment revenue	580	-	-	8	185	-	185	#DIV/0!	-
Transfers and subsidies - Operational	75,865	84,596	84,740	2,654	90,817	84,740	6,077	0	84,740
Other own revenue	54,928	56,211	56,231	3,419	51,057	56,233	(5,175)	-9%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>203,045</b>	<b>263,628</b>	<b>263,792</b>	<b>12,421</b>	<b>223,822</b>	<b>263,794</b>	<b>(39,972)</b>	<b>-15%</b>	<b>263,792</b>
Employee costs	56,193	79,972	77,183	4,535	57,101	77,183	(20,083)	-26%	77,183
Remuneration of Councillors	5,714	5,385	5,452	505	6,144	5,452	691	13%	5,452
Depreciation and amortisation	42,092	26,603	10,299	-	-	10,299	(10,299)	-100%	10,299
Interest	32,794	5,000	4,940	3,659	40,126	4,940	35,186	712%	4,940
Inventory consumed and bulk purchases	41,653	33,387	42,617	13,105	63,575	42,617	20,958	49%	42,617
Transfers and subsidies	-	-	144	-	-	144	(144)	-100%	144
Other expenditure	204,255	102,109	125,686	8,728	68,024	125,686	(57,662)	-46%	125,686
<b>Total Expenditure</b>	<b>382,702</b>	<b>252,457</b>	<b>266,322</b>	<b>30,532</b>	<b>234,969</b>	<b>266,322</b>	<b>(31,353)</b>	<b>-12%</b>	<b>266,322</b>
<b>Surplus/(Deficit)</b>	<b>(179,658)</b>	<b>11,171</b>	<b>(2,530)</b>	<b>(18,111)</b>	<b>(11,148)</b>	<b>(2,528)</b>	<b>(8,620)</b>	<b>341%</b>	<b>(2,530)</b>
Transfers and subsidies - capital (monetary allocations)	238,834	82,767	82,767	32,380	201,210	82,767	##	143%	82,767
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>59,176</b>	<b>93,938</b>	<b>80,236</b>	<b>14,269</b>	<b>190,062</b>	<b>80,238</b>	<b>109,823</b>	<b>137%</b>	<b>80,236</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>59,176</b>	<b>93,938</b>	<b>80,236</b>	<b>14,269</b>	<b>190,062</b>	<b>80,238</b>	<b>109,823</b>	<b>137%</b>	<b>80,236</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>28,156</b>	<b>173,632</b>	<b>83,696</b>	<b>89,936</b>	<b>107%</b>	<b>83,696</b>
Capital transfers recognised	160,815	83,696	83,696	28,156	173,632	83,696	89,936	107%	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>28,156</b>	<b>173,632</b>	<b>83,696</b>	<b>89,936</b>	<b>107%</b>	<b>83,696</b>
<b>Financial position</b>									
Total current assets	95,969	157,895	137,895		210,695				137,895
Total non current assets	1,217,278	1,110,745	1,108,503		1,390,910				1,108,503
Total current liabilities	504,394	433,963	433,675		603,906				433,675
Total non current liabilities	49,530	-	-		49,530				-
Community wealth/Equity	759,323	93,938	832,056		948,168				832,056
<b>Cash flows</b>									
Net cash from (used) operating	317,336	83,290	83,290	(19,083)	(35,937)	108,290	144,227	133%	83,290
Net cash from (used) investing	(199,373)	(82,619)	(82,767)	(32,380)	(199,373)	(82,767)	116,606	-141%	(82,767)
Net cash from (used) financing	-	-	-	(4,535)	(57,101)	-	57,101	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>120,955</b>	<b>3,879</b>	<b>3,731</b>	<b>(55,997)</b>	<b>(291,630)</b>	<b>28,731</b>	<b>320,361</b>	<b>1115%</b>	<b>1,305</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	20,724	9,875	9,659	9,517	9,443	9,332	9,155	545,631	623,336
<b>Creditors Age Analysis</b>									
Total Creditors	20,171	8,668	8,962	7,935	10,026	8,737	82,379	75,001	221,879



## 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) - M12 June

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	1,123	16,693	27,169	(10,476)	-39%	27,169
Service charges - Water		2,970	5,660	5,660	536	6,477	5,660	817	14%	5,660
Service charges - Waste Water Management		20,250	24,056	24,056	1,705	20,850	24,056	(3,207)	-13%	24,056
Service charges - Waste management		13,086	32,437	32,437	1,114	13,470	32,437	(18,967)	-58%	32,437
Sale of Goods and Rendering of Services		547	543	543	24	355	543	(188)	-35%	543
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		39,177	46,371	46,371	2,685	42,388	46,371	(3,984)	-9%	46,371
Interest from Current and Non Current Assets		580	-	-	8	185	-	185	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		68	121	121	21	163	121	42	35%	121
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		(0)	89	109	7	767	111	655	588%	109
Non-Exchange Revenue										
Property rates		19,166	33,499	33,499	1,862	24,272	33,499	(9,226)	-28%	33,499
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		121	54	54	-	-	54	(54)	-100%	54
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		75,865	84,596	84,740	2,654	90,817	84,740	6,077	7%	84,740
Interest		14,523	9,032	9,032	683	7,385	9,032	(1,648)	-18%	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	263,792	12,421	223,822	263,794	(39,972)	-15%	263,792
Expenditure By Type										
Employee related costs		56,193	79,972	77,183	4,535	57,101	77,183	(20,083)	-26%	77,183
Remuneration of councillors		5,714	5,385	5,452	505	6,144	5,452	691	13%	5,452
Bulk purchases - electricity		34,314	25,000	36,900	12,975	59,625	36,900	22,725	62%	36,900
Inventory consumed		7,339	8,387	5,717	131	3,951	5,717	(1,767)	-31%	5,717
Debt impairment		81,077	49,924	49,924	-	-	49,924	(49,924)	-100%	49,924
Depreciation and amortisation		42,092	26,603	10,299	-	-	10,299	(10,299)	-100%	10,299
Interest		32,794	5,000	4,940	3,659	40,126	4,940	35,186	712%	4,940
Contracted services		83,195	31,311	52,010	6,511	51,886	52,010	(124)	0%	52,010
Transfers and subsidies		-	-	144	-	-	144	(144)	-100%	144
Irrecoverable debts written off		16,769	6,973	6,973	-	-	6,973	(6,973)	-100%	6,973
Operational costs		19,856	13,902	16,779	2,217	16,138	16,779	(640)	-4%	16,779
Losses on Disposal of Assets		1,116	-	-	-	-	-	-	-	-
Other Losses		2,242	-	-	-	-	-	-	-	-
Total Expenditure		382,702	252,457	266,322	30,532	234,969	266,322	(31,353)	-12%	266,322
Surplus/(Deficit)		(179,658)	11,171	(2,530)	(18,111)	(11,148)	(2,528)	(8,620)	0	(2,530)
Transfers and subsidies - capital (monetary allocations)		238,834	82,767	82,767	32,380	201,210	82,767	118,443	0	82,767
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		59,176	93,938	80,236	14,269	190,062	80,238	109,823	0	80,236
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		59,176	93,938	80,236	14,269	190,062	80,238	109,823	0	80,236
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		59,176	93,938	80,236	14,269	190,062	80,238	109,823	0	80,236
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		59,176	93,938	80,236	14,269	190,062	80,238	109,823	0	80,236

## 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) - M12 June

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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	1,576	6,182	22,109	(15,927)	-72%	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]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	14,149	22,109	22,109	1,576	6,182	22,109	(15,927)	-72%	22,109
<b>Single Year expenditure appropriation</b>	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	26,581	167,450	61,587	105,863	172%	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]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	146,666	61,587	61,587	26,581	167,450	61,587	105,863	172%	61,587
<b>Total Capital Expenditure</b>		160,815	83,696	83,696	28,156	173,632	83,696	89,936	107%	83,696
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	-	-	-	-	-	-		-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		785	-	-	-	-	-	-		-
Community and social services		785	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		7,448	18,587	18,587	1,614	11,181	18,587	(7,406)	-40%	18,587
Planning and development		-	-	-	-	-	-	-		-
Road transport		7,448	18,587	18,587	1,614	11,181	18,587	(7,406)	-40%	18,587
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		152,582	65,109	65,109	26,542	162,451	65,109	97,342	150%	65,109
Energy sources		1,312	-	-	-	-	-	-		-
Water management		142,514	43,000	43,000	24,966	156,269	43,000	113,269	263%	43,000
Waste water management		8,560	22,109	22,109	1,576	6,182	22,109	(15,927)	-72%	22,109
Waste management		195	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	160,815	83,696	83,696	28,156	173,632	83,696	89,936	107%	83,696
<b>Funded by:</b>										
National Government		160,815	83,696	83,696	28,156	173,632	83,696	89,936	107%	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)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		160,815	83,696	83,696	28,156	173,632	83,696	89,936	107%	83,696
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		-	-	-	-	-	-	-		-
<b>Total Capital Funding</b>		160,815	83,696	83,696	28,156	173,632	83,696	89,936	107%	83,696

## 2.1.6 Tables C6 Monthly Budget Statement – Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		781	15,113	(4,887)	(19,375)	(4,887)
Trade and other receivables from exchange transactions		7,976	42,516	42,516	86,738	42,516
Receivables from non-exchange transactions		4,342	15,682	15,682	23,193	15,682
Current portion of non-current receivables		6	–	–	6	–
Inventory		50	–	–	50	–
VAT		77,195	84,583	84,583	114,978	84,583
Other current assets		5,618	–	–	5,103	–
<b>Total current assets</b>		<b>95,969</b>	<b>157,895</b>	<b>137,895</b>	<b>210,695</b>	<b>137,895</b>
<b>Non current assets</b>						
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	1,351,965	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		–	–	–	–	–
<b>Total non current assets</b>		<b>1,217,278</b>	<b>1,110,745</b>	<b>1,108,503</b>	<b>1,390,910</b>	<b>1,108,503</b>
<b>TOTAL ASSETS</b>		<b>1,313,247</b>	<b>1,268,640</b>	<b>1,246,398</b>	<b>1,601,605</b>	<b>1,246,398</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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	564,999	417,312
Trade and other payables from non-exchange transactions		6,960	2,554	2,266	16,845	2,266
Provision		410	–	0	410	0
VAT		12,080	13,618	13,618	20,861	13,618
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>504,394</b>	<b>433,963</b>	<b>433,675</b>	<b>603,906</b>	<b>433,675</b>
<b>Non current liabilities</b>						
Financial liabilities		455	–	–	455	–
Provision		48,542	–	–	48,542	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		533	–	–	533	–
<b>Total non current liabilities</b>		<b>49,530</b>	<b>–</b>	<b>–</b>	<b>49,530</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>		<b>553,924</b>	<b>433,963</b>	<b>433,675</b>	<b>653,436</b>	<b>433,675</b>
<b>NET ASSETS</b>	<b>2</b>	<b>759,323</b>	<b>834,676</b>	<b>812,723</b>	<b>948,168</b>	<b>812,723</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		759,323	93,938	832,056	948,168	832,056
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>759,323</b>	<b>93,938</b>	<b>832,056</b>	<b>948,168</b>	<b>832,056</b>



## 2.1.7 Table C7 Monthly budget statement Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		10,094	15,074	15,074	1,046	12,021	15,074	(3,053)	-20%	15,074
Service charges		23,140	26,325	26,325	1,963	26,809	26,325	484	2%	26,325
Other revenue		247	400	400	41	1,179	400	779	195%	400
Transfers and Subsidies - Operational		80,926	84,596	84,596	-	69,457	84,596	(15,139)	-18%	84,596
Transfers and Subsidies - Capital		223,712	82,767	82,767	25,345	211,429	82,767	128,663	155%	82,767
Interest		45,268	34,737	34,737	3,391	49,644	34,737	14,907	43%	34,737
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(66,051)	(158,109)	(158,109)	(50,869)	(406,477)	(133,109)	273,367	-205%	(158,109)
Interest		-	(2,500)	(2,500)	-	-	(2,500)	(2,500)	100%	(2,500)
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>317,336</b>	<b>83,290</b>	<b>83,290</b>	<b>(19,083)</b>	<b>(35,937)</b>	<b>108,290</b>	<b>144,227</b>	<b>133%</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		(199,373)	(82,767)	(82,767)	(32,380)	(199,373)	(82,767)	116,606	-141%	(82,767)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(199,373)</b>	<b>(82,619)</b>	<b>(82,767)</b>	<b>(32,380)</b>	<b>(199,373)</b>	<b>(82,767)</b>	<b>116,606</b>	<b>-141%</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		-	-	-	(4,535)	(57,101)	-	(57,101)	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,535)</b>	<b>(57,101)</b>	<b>-</b>	<b>57,101</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>117,963</b>	<b>671</b>	<b>523</b>	<b>(55,997)</b>	<b>(292,411)</b>	<b>25,523</b>			<b>523</b>
Cash/cash equivalents at beginning:		2,992	3,208	3,208	-	781	3,208			781
Cash/cash equivalents at month/year end:		120,955	3,879	3,731	(55,997)	(291,630)	28,731			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 June 2025 as well as a comparison of year to date actuals and year to date budget (April- Jun 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 39% negative variance: The municipality is collecting 39% 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 14% positive Variance: The year to date budget for water is 14% less than the actual billing to date

### **Expenditure**

Employee related costs- negative variance 26%: The year to date budget expenditure on employee related costs is more than the actual expenditure to date

Bulk electricity – positive variance of 62%: The year to date budget on bulk purchases is less than the actual expenditure

Contracted services- positive variance (0%): The municipality is spending less on contracted services, the year to date actual is more than the year to date budget

Other Expenditure – negative variance of 4%: The year to date actual expenditure to date is more 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
<b>R thousands</b>								
<b>Debtors Age Analysis By Income Source</b>								
Trade and Other Receivables from Exchange Transactions - Water	1 867	913	892	879	875	865	861	40
Trade and Other Receivables from Exchange Transactions - Electricity	562	181	165	186	167	158	170	17
Receivables from Non-exchange Transactions - Property Rates	5 189	2 310	2 233	2 210	2 167	2 142	1 995	69
Receivables from Exchange Transactions - Waste Water Management	7 922	3 907	3 802	3 770	3 765	3 727	3 706	251
Receivables from Exchange Transactions - Waste Management	5 103	2 525	2 527	2 439	2 437	2 411	2 395	164
Receivables from Exchange Transactions - Property Rental Debtors	817	40	39	39	39	39	39	3 987
Interest on Arrear Debtor Accounts	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	–	–	–	–	–	–	–	–
Other	26	12	15	6	5	3	3	584
<b>Total By Income Source</b>	<b>20 751</b>	<b>9 888</b>	<b>9 672</b>	<b>9,530</b>	<b>9 456</b>	<b>9 345</b>	<b>9 167</b>	<b>545</b>
<b>2023/24 - totals only</b>	<b>20786428</b>	<b>9414721</b>	<b>9245111</b>	<b>9206603</b>	<b>9029669</b>	<b>9484258</b>	<b>7567724</b>	<b>438959771</b>
<b>Debtors Age Analysis By Customer Group</b>								
Organs of State	4 043	1 779	1 808	1 708	1 680	1 947	1 506	49 994
Commercial	1 218	414	408	429	397	394	411	14 796
Households	15 208	7 574	7 373	7 313	7 299	7 223	7 171	477
Other	280	121	82	81	81	81	80	3 815
<b>Total By Customer Group</b>	<b>20 751</b>	<b>9 888</b>	<b>9 672</b>	<b>9,530</b>	<b>9 456</b>	<b>9 345</b>	<b>9 167</b>	<b>545</b>

### 4.1.2 SC4 Supporting Tables Creditors Age Analysis

Description	Budget Year 2022/23							
	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
<b>R thousands</b>								
<b>Creditors Age Analysis By Customer Type</b>								
Bulk Electricity	8,390	13,296	–	–	–	–	–	350,514
Bulk Water	1,078	1,078	–	–	–	–	–	87,792
PAYE deductions	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	482	–	482	16,290	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–
Trade Creditors	–	–	–	–	–	–	–	–
Auditor General	2,261	174	230	1,196	–	–	–	–
Other	–	–	–	2,367	–	–	–	–
<b>Total By Customer Type</b>	<b>12,211</b>	<b>14,549</b>	<b>712</b>	<b>19,852</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>438,306</b>



#### 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							
<b><u>Municipality</u></b>							
62368885376	Business Money market	Yes	136	114	37,626	33,700	<b>223</b>
62290902678	Business Money market	Yes	4	2	141	151	<b>15</b>
74368883317	7 DAY NOTICE	Yes	49	2	–	–	<b>52</b>
74037601777	Fnb 32 Day Notice	Yes	84	7	–	–	<b>91</b>
74037661683	Fnb 32 Day Notice	Yes	214	17	–	1	<b>232</b>
71037990209	Fixed deposit	Yes	10	–	--	1	<b>10</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>			<b>497</b>	<b>142</b>	<b>37, 767</b>	<b>33,852</b>	<b>624</b>