



Tokologo
LOCAL MUNICIPALITY

Section 71 of MFMA
Budget Statements
Month 03(September)

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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 SEPTEMBER 2023

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.”

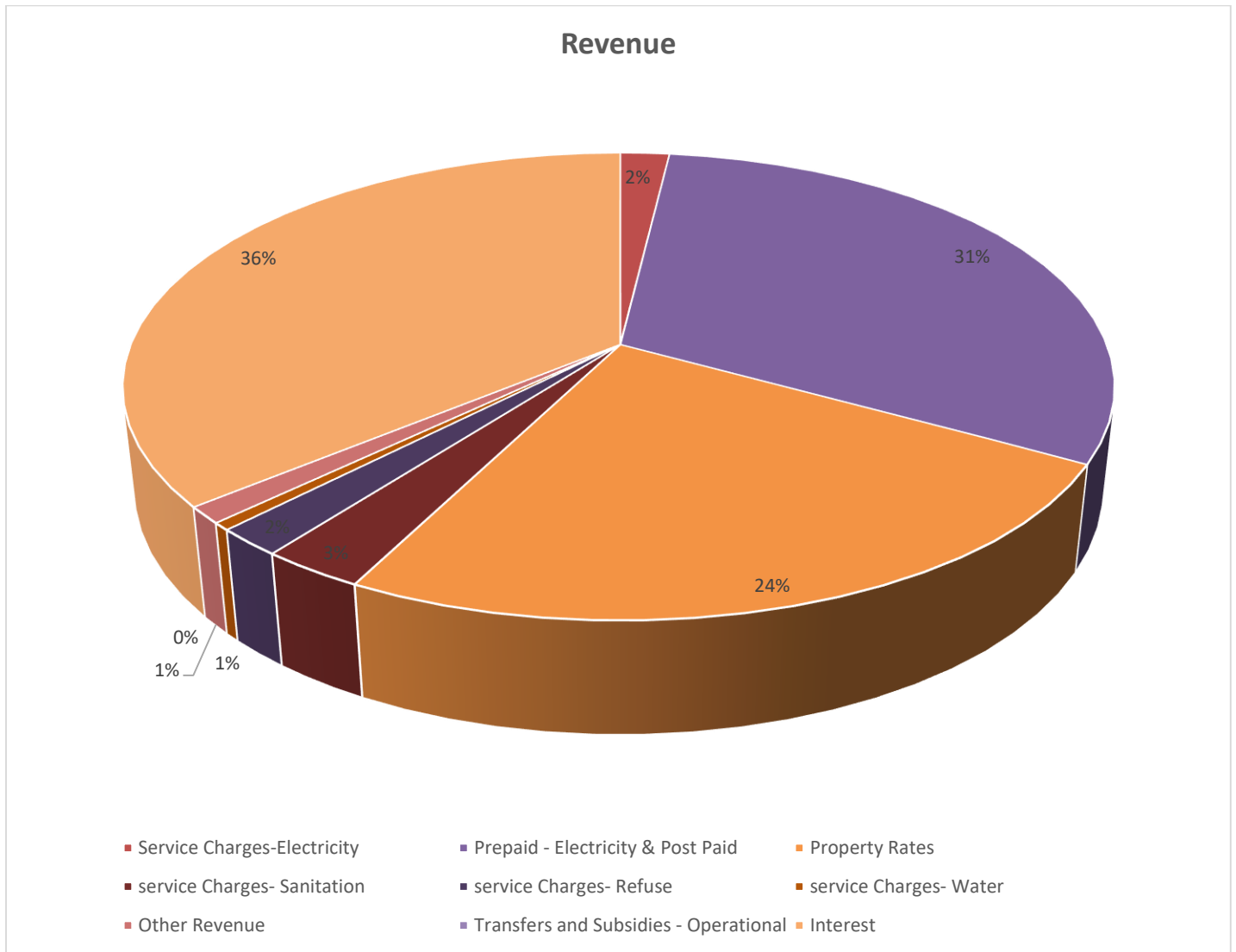
Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the Mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state 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 September 2023**, the ten working day reporting limit expires on **13 October 2023**.

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

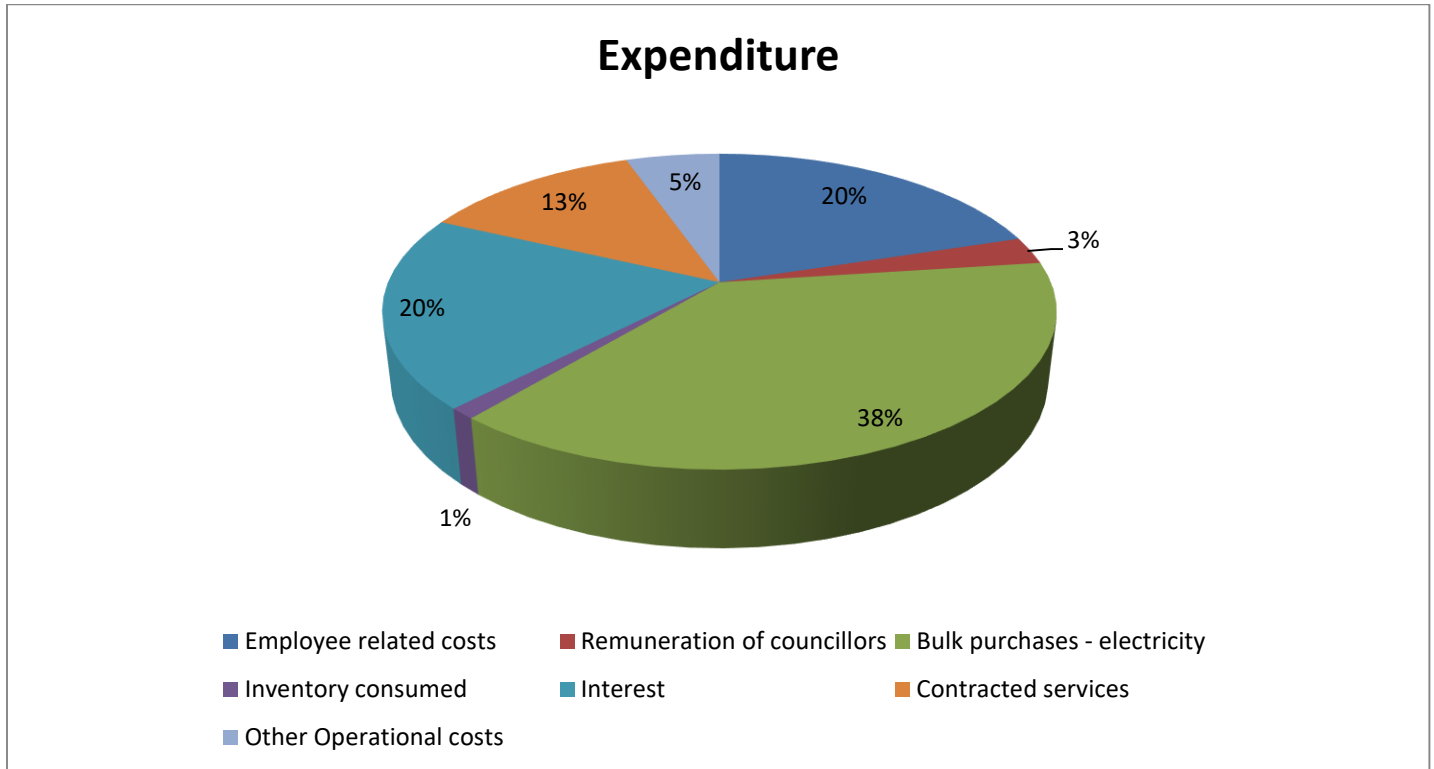
3.1 Revenue

Total revenue received for the month amounted to **R 10 059 089**, from the chart below it can be seen that the main source of revenue for the month is from interest 36% (R 3 619 982), Prepaid-Electricity 31% (R 3 134 972), followed by property rates 24% (R 2 461 534) and the remaining 6% is shared among other services.



3.2 Operating expenditure

Total Expenditure for the month amounts to **R 22 544 683** from the chart below table, it can be seen that 38% (R8 609 302) of the expenditure is from Electricity Bulk Purchases, 20% is from employee related costs (R4 537 951) and Interest (R4 453 017), followed by other operational costs at 13% (R1 209 573) followed by other operational costs at 13% (R 2 946 872), the remaining 9% is shared among other expenditures.



3.3 Collection Rate (September) 2023

Service Type	Billed R	Collected R	Percentage %
Property rates	R 189 211	R 2 461 534	1301%
Electricity	R 418 472	R 189 937	45%
Water	R 771 275	R 52 168	7%
Refuse	R 3 495 885	R 192 124	5%
Sanitation	R 5 397 202	R 291 988	5%
Prepaid - Electricity & post paid	R 3 134 972	R 3 134 972	100%
Total	R 13 407 017	R 4 002 157	47%

As per table above, when taking into consideration what was billed and received in Month 03 (September) the monthly collection rate is 47%.

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 full FMG amount of R 3 000 000 was received in August 2023. The municipality spent R 76 226.

Extended Public works program (EPWP): The municipality has received no funds for the month of September. Expenditure for the month under review is R 245 822

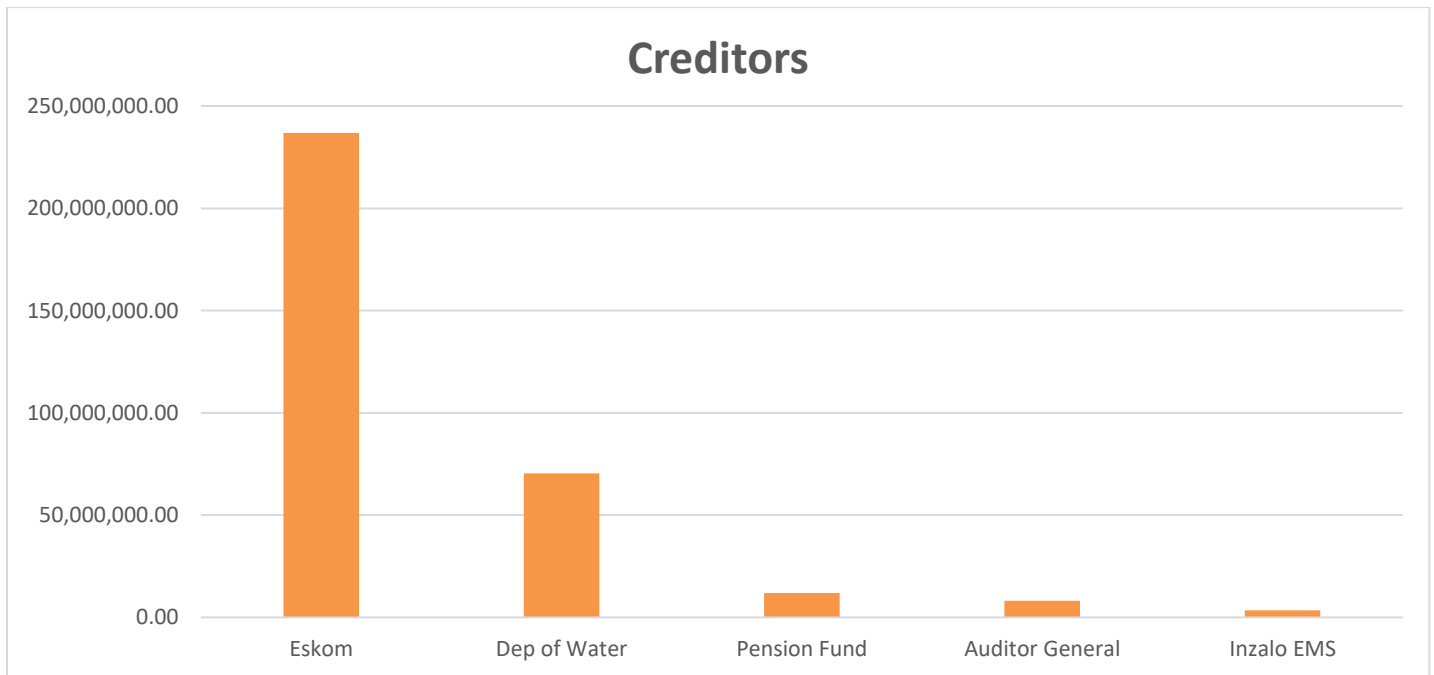
Municipal Infrastructure Grant (MIG): The municipality has received R 5 311 000 in September 2023. Expenditure for the month under review is R 2 240 657.

Regional bulk (DWS): It is an indirect grant and the municipality has received R 32 666 019 in September 2023. Expenditure for the month under review is R 2 097 769

Water Service Infrastructure (WSIG): The municipality received R 5 705 000 in September 2023, and R 2 606 177 for the month under review.

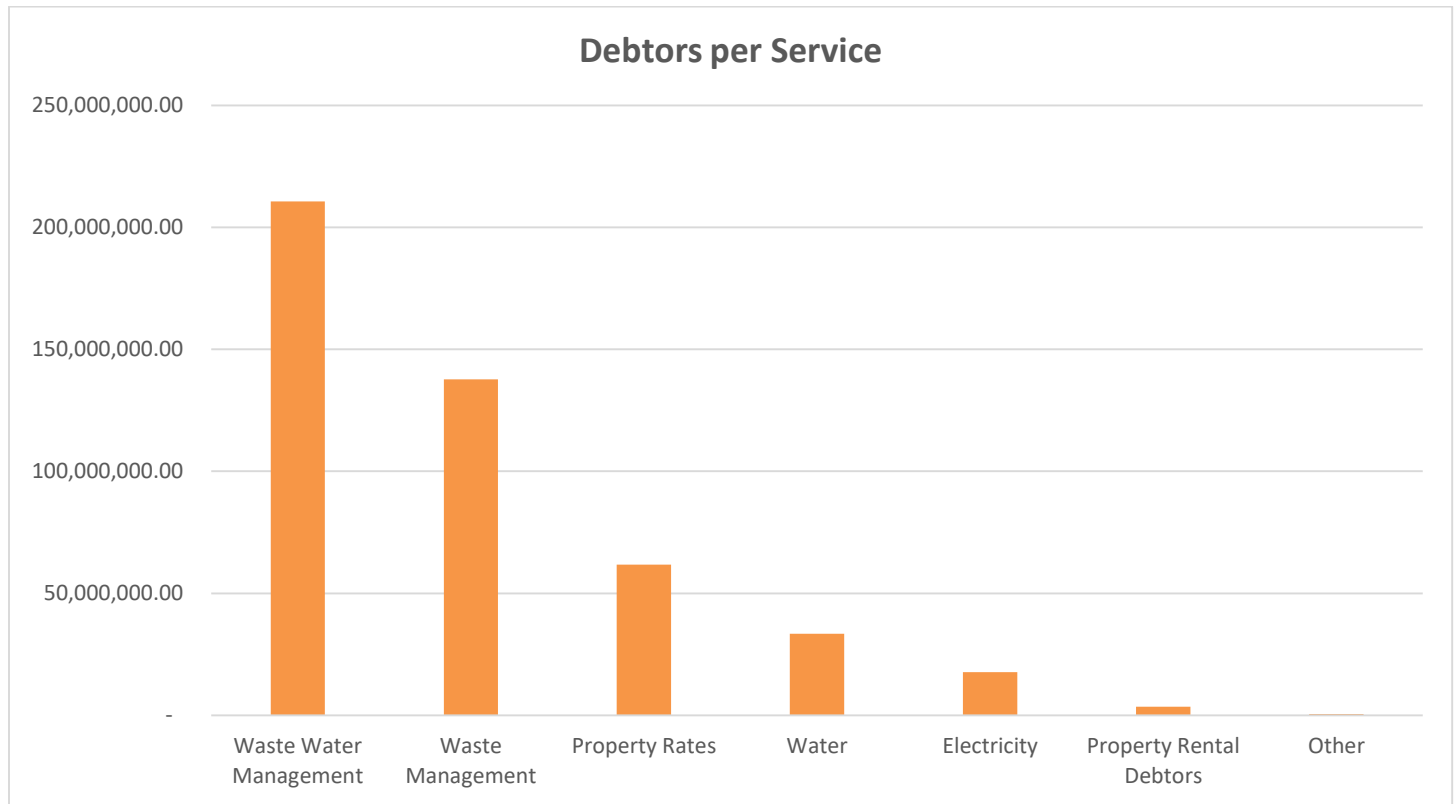
3.5 Creditors

Amount owed to Eskom amounted to R236 million, Department of water and Sanitation R70 million, Pension Funds R11 million, Auditor General R8 million, and Inzalo EMS R3 million as at 30 September 2023.



3.6 Debtors Analysis

The total outstanding debt at the end of Month 03 (September) 2023 amounted to R465 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 - M03 September

Description	2022/23	Budget Year 2023/24							
	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	17,249	24,873	-	2,884	2,838	6,218	(3,380)	-54%	24,873
Service charges	49,335	70,617	-	3,369	10,969	17,654	(6,685)	-38%	70,617
Investment revenue	323	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	323	-	-	-	15	-	15	#DIV/0!	-
Other own revenue	117,602	127,807	-	3,760	42,206	31,952	10,254	32%	-
Total Revenue (excluding capital transfers and contributions)	184,832	223,297	-	10,013	56,028	55,824	203	0%	223,297
Employee costs	47,501	67,777	-	4,538	13,552	16,944	(3,393)	-	67,777
Remuneration of Councillors	5,207	5,345	-	629	1,506	1,336	170	-	5,345
Depreciation and amortisation	49,404	26,167	-	-	-	6,542	(6,542)	-	26,167
Interest	27,667	1,000	-	4,453	5,299	250	5,049	-	1,000
Inventory consumed and bulk purchases	38,703	40,740	-	8,861	13,001	10,185	2,816	-	40,740
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	135,747	34,785	-	4,063	25,321	8,696	16,625	191%	34,785
Total Expenditure	304,227	175,813	-	22,545	58,679	43,953	14,726	34%	175,813
Surplus/(Deficit)	(119,395)	47,483	-	(12,532)	(2,652)	11,871	(14,523)	-122%	47,483
Transfers and subsidies - capital (monetary allocations)	106,516	90,708	-	40,014	81,756	22,677	59,079	261%	90,708
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(12,879)	138,191	-	27,483	79,104	34,548	44,556	129%	138,191
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(12,879)	138,191	-	27,483	79,104	34,548	44,556	129%	138,191
Capital expenditure & funds sources									
Capital expenditure	95,167	90,708	-	34,795	57,479	22,677	34,802	153%	90,708
Capital transfers recognised	95,167	90,708	-	34,795	57,479	22,677	34,802	153%	90,708
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	95,167	90,708	-	34,795	57,479	22,677	34,802	153%	90,708
Financial position									
Total current assets	83,214	125,214	-	-	(5,091)	-	-	-	125,214
Total non current assets	1,105,082	780,275	-	-	57,479	-	-	-	780,275
Total current liabilities	442,432	149,479	-	-	(26,439)	-	-	-	149,479
Total non current liabilities	43,279	19,337	-	-	-	-	-	-	19,337
Community wealth/Equity	709,419	867,761	-	-	78,826	-	-	-	867,761
Cash flows									
Net cash from (used) operating	179,023	119,435	-	(6,833)	55,722	37,479	(18,243)	-49%	119,435
Net cash from (used) investing	(119,892)	(90,708)	-	(40,014)	(66,038)	(22,640)	43,398	-192%	(90,708)
Net cash from (used) financing	-	-	-	4,538	13,552	-	(13,552)	#DIV/0!	-
Cash/cash equivalents at the month/year end	59,459	31,714	-	-	3,236	17,825	14,589	82%	28,728
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	18,068	7,821	8,755	8,915	8,487	8,389	8,242	396,689	465,366
Creditors Age Analysis									
Total Creditors	15,445	2,021	4,277	262	791	91	9,395	27,630	59,913

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

FS182 Tokologo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	Budget Year 2023/24								
		2022/23 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		13,192	25,114	-	(102)	137	6,279	(6,142)	-98%	25,114
Service charges - Water		2,591	1,577	-	692	1,234	394	840	213%	1,577
Service charges - Waste Water Management		20,350	17,694	-	1,684	5,818	4,423	1,394	32%	17,694
Service charges - Waste management		13,202	26,232	-	1,094	3,780	6,558	(2,778)	-42%	26,232
Sale of Goods and Rendering of Services		844	872	-	24	119	218	(99)	-46%	872
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		28,983	35,577	-	3,143	9,285	8,894	391	4%	35,577
Interest from Current and Non Current Assets		323	-	-	-	15	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		61	117	-	1	31	29	1	5%	117
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		(7)	83	-	100	113	21	93	445%	83
Non-Exchange Revenue										
Property rates		17,249	24,873	-	2,884	2,838	6,218	(3,380)	-54%	24,873
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21	50	-	-	-	12	(12)	-	50
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		74,507	79,978	-	-	31,486	19,995	11,491	-	79,978
Interest		13,515	11,129	-	492	1,173	2,782	(1,609)	-	11,129
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		184,832	223,297	-	10,013	56,028	55,824	203	0%	223,297
Expenditure By Type										
Employee related costs		47,501	67,777	-	4,538	13,552	16,944	(3,393)	-20%	67,777
Remuneration of councillors		5,207	5,345	-	629	1,506	1,336	170	13%	5,345
Bulk purchases - electricity		30,176	30,480	-	8,609	10,354	7,620	2,734	-	30,480
Inventory consumed		8,526	10,260	-	252	2,647	2,565	82	-	10,260
Debt impairment		56,871	-	-	-	-	-	-	-	-
Depreciation and amortisation		49,404	26,167	-	-	-	6,542	(6,542)	-100%	26,167
Interest		27,667	1,000	-	4,453	5,299	250	5,049	2020%	1,000
Contracted services		40,138	17,400	-	2,854	19,499	4,350	15,149	348%	17,400
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		19,849	6,517	-	-	-	1,629	(1,629)	-	6,517
Operational costs		18,889	10,868	-	1,210	5,822	2,717	3,105	114%	10,868
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		304,227	175,813	-	22,545	58,679	43,953	14,726	34%	175,813
Surplus/(Deficit)		(119,395)	47,483	-	(12,532)	(2,652)	11,871	(14,523)	(0)	47,483
Transfers and subsidies - capital (monetary allocations)		106,516	90,708	-	40,014	81,756	22,677	59,079	0	90,708
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(12,879)	138,191	-	27,483	79,104	34,548			138,191
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(12,879)	138,191	-	27,483	79,104	34,548			138,191
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(12,879)	138,191	-	27,483	79,104	34,548			138,191
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(12,879)	138,191	-	27,483	79,104	34,548			138,191

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

FS182 Tokologo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		(14,234)	-	-	-	-	-	-	-	-
Vote 5 - Department Community Services		911	-	-	-	-	-	-	-	-
Vote 6 - Department Infrastructure Services		35,620	29,698	-	-	2,266	7,424	(5,158)	-69%	29,698
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	22,298	29,698	-	-	2,266	7,424	(5,158)	-69%	29,698
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		1,161	854	-	255	645	213	431	202%	854
Vote 6 - Department Infrastructure Services		71,708	60,156	-	34,541	54,568	15,039	39,528	263%	60,156
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	72,869	61,010	-	34,795	55,212	15,252	39,960	262%	61,010
Total Capital Expenditure		95,167	90,708	-	34,795	57,479	22,677	34,802	153%	90,708

Capital Expenditure - Functional Classification										
Governance and administration		(14,234)	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		(14,234)	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,072	854	-	255	645	213	431	202%	854
Community and social services		1,161	854	-	255	645	213	431	202%	854
Sport and recreation		911	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		10,075	10,156	-	-	1,385	2,539	(1,154)	-45%	10,156
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		10,075	10,156	-	-	1,385	2,539	(1,154)	-45%	10,156
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		97,254	79,698	-	34,541	55,448	19,924	35,524	178%	79,698
Energy sources		-	1,960	-	-	-	490	(490)	-100%	1,960
Water management		80,694	54,666	-	34,541	53,182	13,667	39,516	289%	54,666
Waste water management		16,560	23,071	-	-	2,266	5,768	(3,502)	-61%	23,071
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	95,167	90,708	-	34,795	57,479	22,677	34,802	153%	90,708
Funded by:										
National Government		95,167	90,708	-	34,795	57,479	22,677	34,802	153%	90,708
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		95,167	90,708	-	34,795	57,479	22,677	34,802	153%	90,708
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		95,167	90,708	-	34,795	57,479	22,677	34,802	153%	90,708

2.1.6 Tables C6 Monthly Budget Statement – Financial Position

FS182 Tokologo - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		3,042	54,647	–	(37,199)	54,647
Trade and other receivables from exchange transactions		18,060	33,569	–	20,022	33,569
Receivables from non-exchange transactions		–	11,318	–	(351)	11,318
Current portion of non-current receivables		6	43	–	–	43
Inventory		158	311	–	–	311
VAT		60,992	25,326	–	12,441	25,326
Other current assets		956	–	–	(4)	–
Total current assets		83,214	125,214	–	(5,091)	125,214
Non current assets						
Investments		–	148	–	–	148
Investment property		36,063	3,109	–	–	3,109
Property, plant and equipment		1,064,408	774,192	–	57,479	774,192
Biological assets		4,412	2,784	–	–	2,784
Living and non-living resources		–	–	–	–	–
Heritage assets		37	42	–	–	42
Intangible assets		161	1	–	–	1
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1,105,082	780,275	–	57,479	780,275
TOTAL ASSETS		1,188,296	905,489	–	52,387	905,489
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		538	638	–	(1)	638
Trade and other payables from exchange transactions		426,028	147,782	–	13,884	147,782
Trade and other payables from non-exchange transactions		8,664	573	–	(42,002)	573
Provision		–	486	–	–	486
VAT		7,202	–	–	1,681	–
Other current liabilities		–	–	–	–	–
Total current liabilities		442,432	149,479	–	(26,439)	149,479
Non current liabilities						
Financial liabilities		703	36	–	–	36
Provision		42,043	14,550	–	–	14,550
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		533	4,751	–	–	4,751
Total non current liabilities		43,279	19,337	–	–	19,337
TOTAL LIABILITIES		485,711	168,816	–	(26,439)	168,816
NET ASSETS	2	702,585	736,673	–	78,826	736,673
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		709,419	867,761	–	78,826	867,761
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	709,419	867,761	–	78,826	867,761

2.1.7 Table C7 Monthly budget statement Cash Flow

FS182 Tokologo - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		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		(6,969)	21,986	-	602	4,094	5,496	(1,403)	-26%	21,986
Service charges		19,598	21,584	-	588	1,877	5,396	(3,519)	-65%	21,584
Other revenue		232	1,603	-	116	166	401	(234)	-58%	1,603
Transfers and Subsidies - Operational		74,505	79,978	-	-	32,591	19,995	12,596	63%	79,978
Transfers and Subsidies - Capital		113,251	90,708	-	-	36,517	22,677	13,840	61%	90,708
Interest		28,865	46,706	-	3,620	10,574	11,677	(1,102)	-9%	46,706
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(50,459)	(142,130)	-	(11,760)	(30,098)	(27,912)	2,185	-8%	(142,130)
Interest		-	(1,000)	-	-	-	(250)	(250)	100%	(1,000)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		179,023	119,435	-	(6,833)	55,722	37,479	(18,243)	-49%	119,435
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	37	(37)	-100%	-
Payments										
Capital assets		(119,892)	(90,708)	-	(40,014)	(66,038)	(22,677)	43,361	-191%	(90,708)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(119,892)	(90,708)	-	(40,014)	(66,038)	(22,640)	43,398	-192%	(90,708)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	4,538	13,552	-	13,552	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	4,538	13,552	-	(13,552)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		59,130	28,728	-	(42,310)	3,236	14,839			28,728
Cash/cash equivalents at beginning:		328	2,986	-			2,986			-
Cash/cash equivalents at month/year end:		59,459	31,714	-		3,236	17,825			28,728

Mpho Aaron Sehloho

Acting Municipal Manager

Municipal Managers Quality Certificate

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Mpho Aaron Sehloho, the Acting 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 September 2023 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: _____