



**Tokologo**  
LOCAL MUNICIPALITY

Section 71 of MFMA  
Budget Statements  
Month 04(October)

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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 OCTOBER 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.”

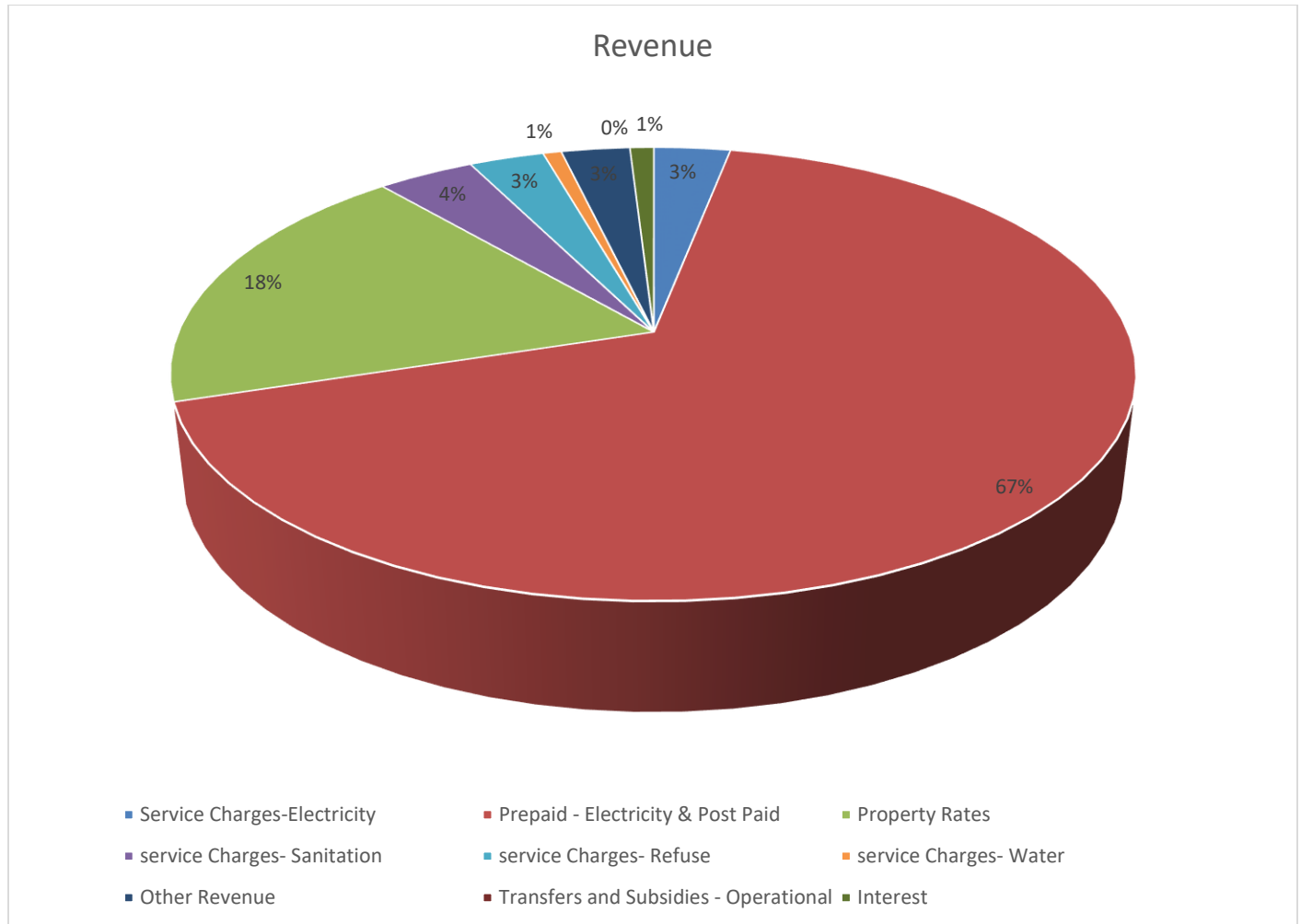
Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the Mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state 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 October 2023**, the ten working day reporting limit expires on **14 November 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

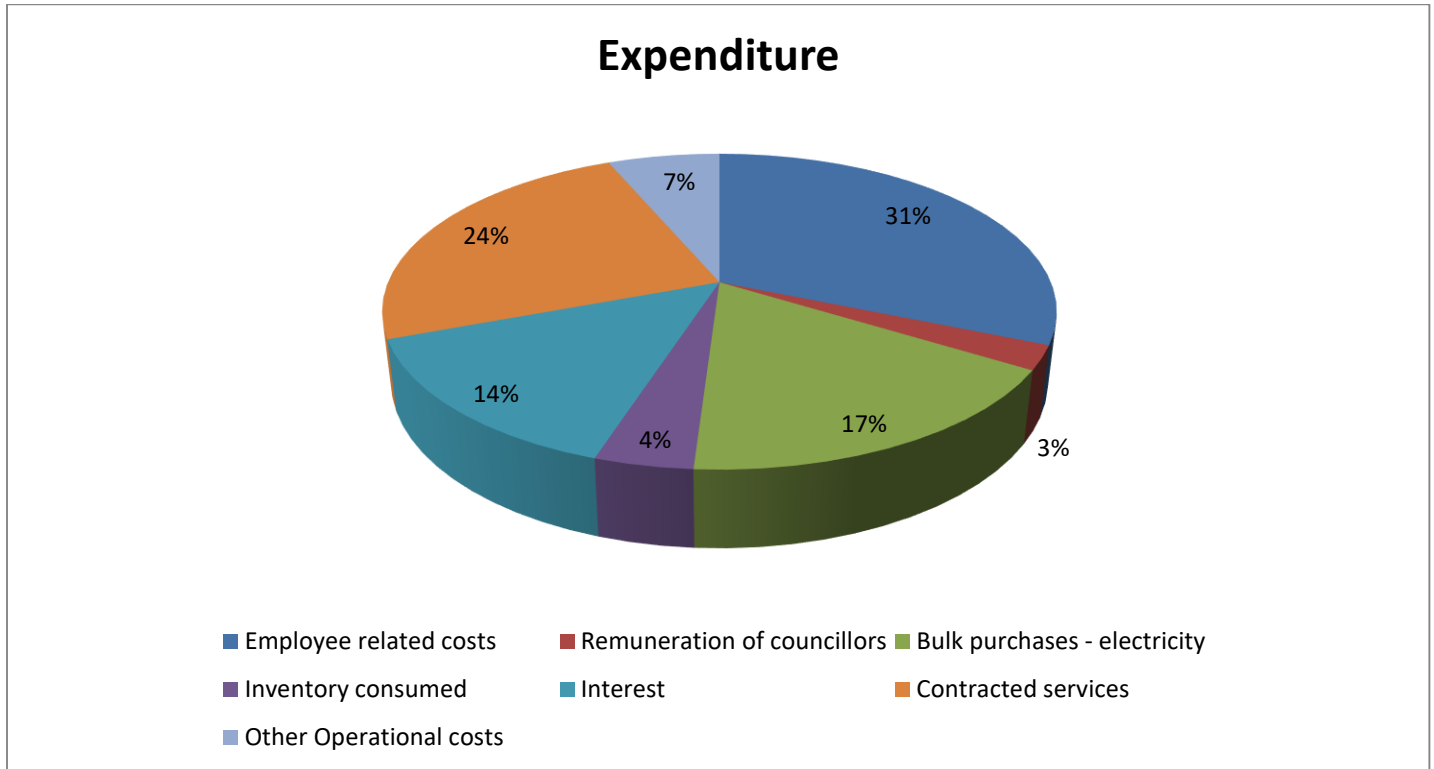
#### 3.1 Revenue

Total revenue received for the month amounted to **R 4 243 804**, from the chart below it can be seen that the main source of revenue for the month is from Prepaid-Electricity 67% (R 2 846 172), followed by Property Rates 18% (R 788 887), followed by Service Charges Sanitation at 4% (R 164 233) and the remaining 11% is shared among other services.



### 3.2 Operating expenditure

Total Expenditure for the month amounts to **R 15 264 847** from the chart below table, it can be seen that 31% (R4 774 021) of the expenditure is from Employee Related costs, 24% is from Contracted Services (R3 706 983) and Bulk Purchases at 17% (R2 636 024), followed by Interest at 14% (R2 180 573), followed by other operational costs at 7% (R978 925), and lastly, 4% is for Inventory consumed.



### 3.3 Collection Rate (October) 2023

Service Type	Billed R	Collected R	Percentage %
Property rates	R 3 031 595	R 788 887	26%
Electricity	R 147 068	R 129 641	88%
Water	R 447 915	R 31 116	7%
Refuse	R 2 100 538	R 126 951	6%
Sanitation	R 3 243 868	R 164 233	5%
Prepaid - Electricity & post paid	R 2 846 172	R 2 846 172	100%
<b>Total</b>	<b>R 11 817 156</b>	<b>R 4 087 001</b>	<b>35%</b>

As per table above, when taking into consideration what was billed and received in Month 04 (October) the monthly collection rate is 35%.

### **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 1 706 011 to date.

**Extended Public works program (EPWP):** The municipality has received R 237 000 to date. Expenditure to date is R 245 822

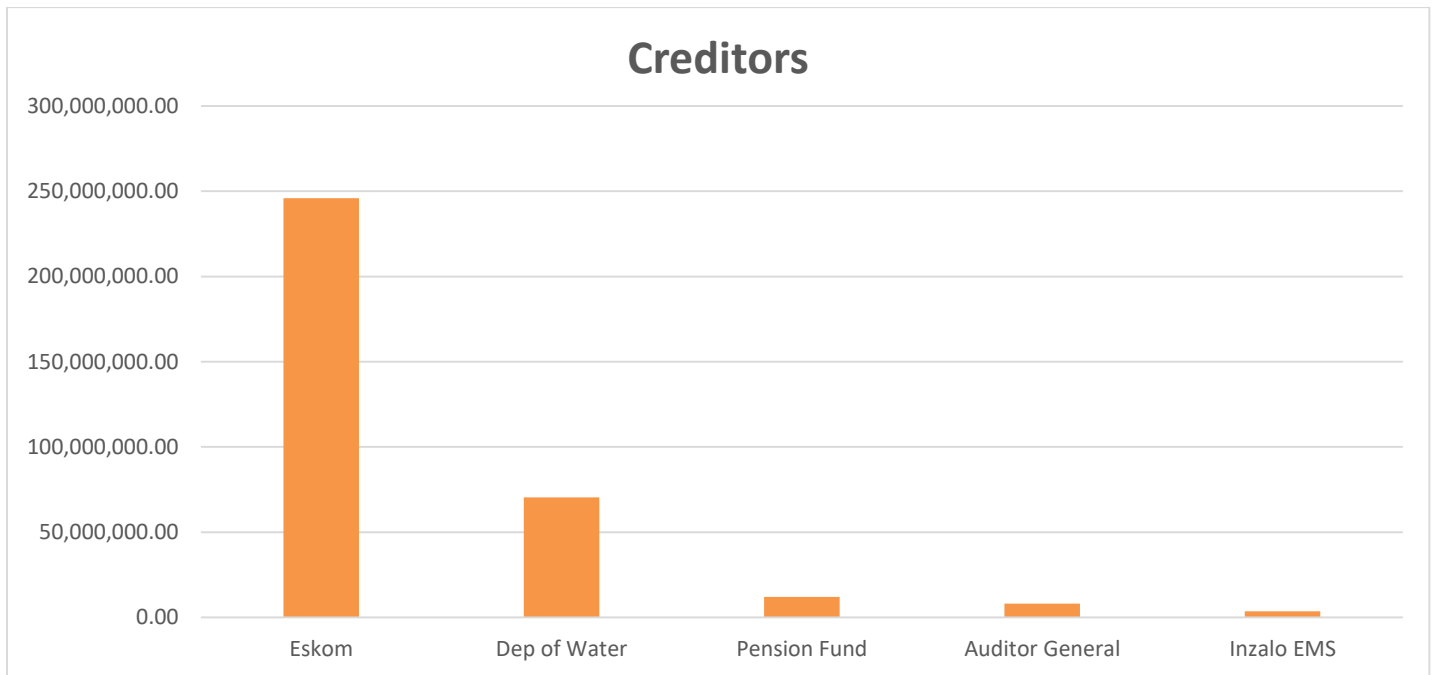
**Municipal Infrastructure Grant (MIG):** The municipality has received R 9 285 000 to date. Expenditure to date is R 3 995 232.

**Regional bulk (DWS):** It is an indirect grant and the municipality has received R 75 483 250 to date. Expenditure to date is R 73 066 404.

**Water Service Infrastructure (WSIG):** The municipality received R 5 705 000 to date, and expenditure to date is R 2 606 177.

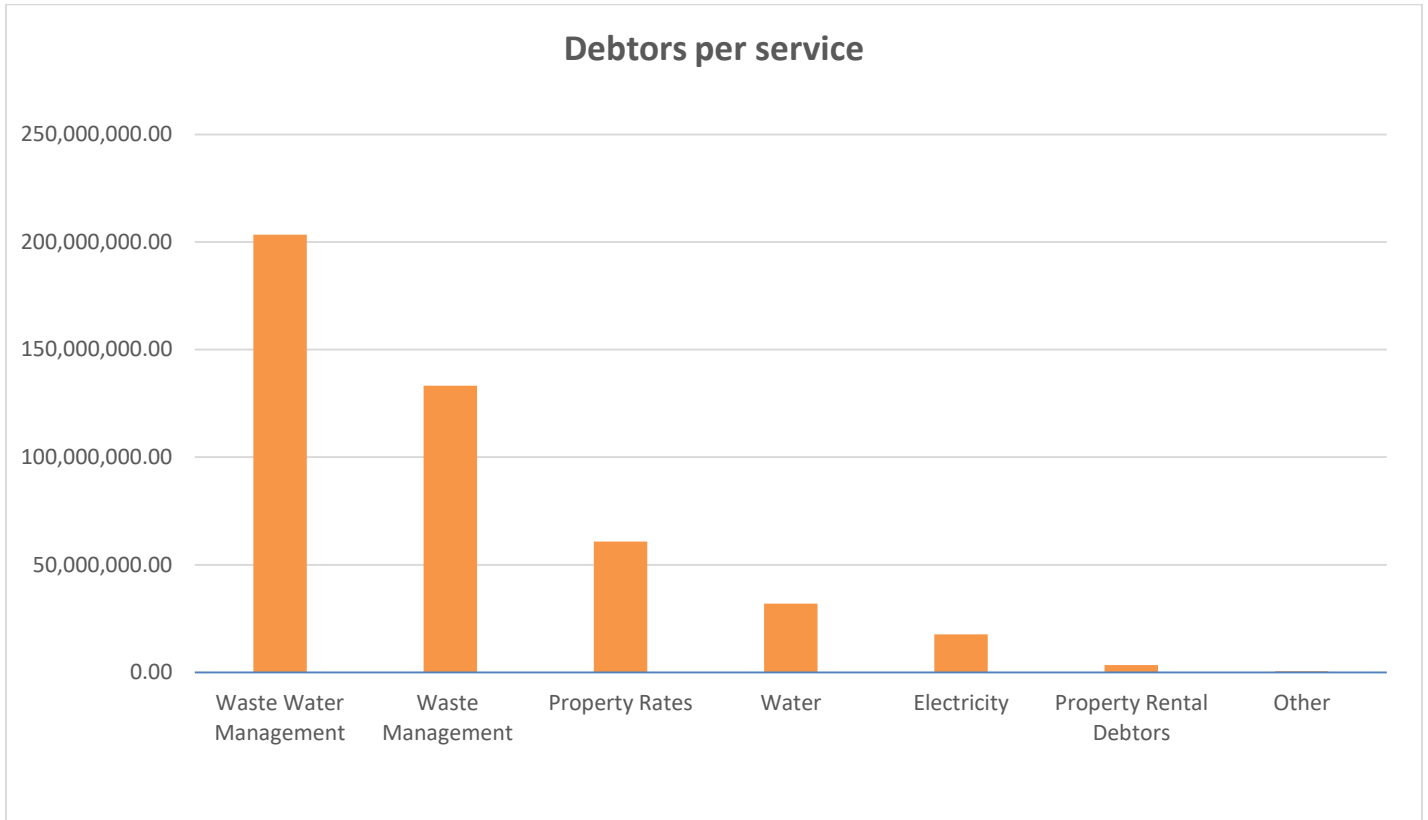
### **3.5 Creditors**

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 October 2023.



### **3.6 Debtors Analysis**

The total outstanding debt at the end of Month 04 (October) 2023 amounted to R473 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 - M04 October

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	17,249	24,873	-	2,826	5,664	8,291	(2,627)	-32%	24,873
Service charges	49,319	70,617	-	2,889	16,092	23,539	(7,447)	-32%	70,617
Investment revenue	323	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	323	-	-	-	21	-	21	#DIV/0!	-
Other own revenue	116,873	127,807	-	7,064	53,089	42,602	10,487	25%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>184,087</b>	<b>223,297</b>	<b>-</b>	<b>12,779</b>	<b>74,866</b>	<b>74,432</b>	<b>434</b>	<b>1%</b>	<b>223,297</b>
Employee costs	47,501	67,777	-	4,774	18,326	22,592	(4,267)		67,777
Remuneration of Councillors	5,207	5,345	-	378	1,883	1,782	102		5,345
Depreciation and amortisation	49,404	26,167	-	-	-	8,722	(8,722)		26,167
Interest	27,667	1,000	-	2,181	7,480	333	7,146		1,000
Inventory consumed and bulk purchases	38,703	40,740	-	3,247	16,248	13,580	2,668		40,740
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	135,747	34,785	-	4,686	30,191	11,595	18,596	160%	34,785
<b>Total Expenditure</b>	<b>304,227</b>	<b>175,813</b>	<b>-</b>	<b>15,265</b>	<b>74,127</b>	<b>58,604</b>	<b>15,523</b>	<b>26%</b>	<b>175,813</b>
<b>Surplus/(Deficit)</b>	<b>(120,140)</b>	<b>47,483</b>	<b>-</b>	<b>(2,486)</b>	<b>739</b>	<b>15,828</b>	<b>(15,089)</b>	<b>-95%</b>	<b>47,483</b>
Transfers and subsidies - capital (monetary allocations)	90,424	90,708	-	15,316	97,072	30,236	66,836	221%	90,708
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(29,717)</b>	<b>138,191</b>	<b>-</b>	<b>12,830</b>	<b>97,810</b>	<b>46,064</b>	<b>51,747</b>	<b>112%</b>	<b>138,191</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(29,717)</b>	<b>138,191</b>	<b>-</b>	<b>12,830</b>	<b>97,810</b>	<b>46,064</b>	<b>51,747</b>	<b>112%</b>	<b>138,191</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>95,167</b>	<b>90,708</b>	<b>-</b>	<b>13,355</b>	<b>70,834</b>	<b>30,236</b>	<b>40,598</b>	<b>134%</b>	<b>90,708</b>
Capital transfers recognised	95,167	90,708	-	13,355	70,834	30,236	40,598	134%	90,708
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-		-
<b>Total sources of capital funds</b>	<b>95,167</b>	<b>90,708</b>	<b>-</b>	<b>13,355</b>	<b>70,834</b>	<b>30,236</b>	<b>40,598</b>	<b>134%</b>	<b>90,708</b>
<b>Financial position</b>									
Total current assets	83,964	125,214	-	-	38,356	-	-		125,214
Total non current assets	1,105,082	780,275	-	-	70,834	-	-		780,275
Total current liabilities	475,620	149,479	-	-	11,645	-	-		149,479
Total non current liabilities	43,279	19,337	-	-	-	-	-		19,337
Community wealth/Equity	<b>677,275</b>	<b>867,761</b>	<b>-</b>	<b>-</b>	<b>97,544</b>	<b>-</b>	<b>-</b>		<b>867,761</b>
<b>Cash flows</b>									
Net cash from (used) operating	178,175	119,435	-	(2,760)	100,564	49,972	(50,592)	-101%	119,435
Net cash from (used) investing	(119,892)	(90,708)	-	(15,316)	(81,354)	(30,187)	51,167	-170%	(90,708)
Net cash from (used) financing	-	-	-	4,774	18,326	-	(18,326)	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>43,304</b>	<b>31,714</b>	<b>-</b>	<b>-</b>	<b>37,536</b>	<b>22,771</b>	<b>(14,765)</b>	<b>-65%</b>	<b>28,728</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	19,924	7,692	7,785	8,681	8,801	8,440	8,353	403,906	473,583
<b>Creditors Age Analysis</b>									
Total Creditors	6,826	15,187	2,026	3,878	262	790	1,991	35,699	66,661



## 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) - M04 October

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		13,179	25,114	-	(4)	2,367	8,371	(6,004)	-72%	25,114
Service charges - Water		2,591	1,577	-	185	1,419	526	894	170%	1,577
Service charges - Waste Water Management		20,346	17,694	-	1,644	7,462	5,898	1,564	27%	17,694
Service charges - Waste management		13,202	26,232	-	1,064	4,843	8,744	(3,901)	-45%	26,232
Sale of Goods and Rendering of Services		176	872	-	53	171	291	(119)	-41%	872
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		28,983	35,577	-	3,177	12,476	11,859	617	5%	35,577
Interest from Current and Non Current Assets		323	-	-	-	21	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		12	117	-	(0)	16	39	(23)	-59%	117
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		(19)	83	-	(9)	104	28	77	276%	83
<b>Non-Exchange Revenue</b>										
Property rates		17,249	24,873	-	2,826	5,664	8,291	(2,627)	-32%	24,873
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21	50	-	-	-	17	(17)	-	50
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		74,507	79,978	-	3,330	38,635	26,659	11,976	-	79,978
Interest		13,515	11,129	-	513	1,686	3,710	(2,023)	-	11,129
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>184,087</b>	<b>223,297</b>	<b>-</b>	<b>12,779</b>	<b>74,866</b>	<b>74,432</b>	<b>434</b>	<b>1%</b>	<b>223,297</b>
<b>Expenditure By Type</b>										
Employee related costs		47,501	67,777	-	4,774	18,326	22,592	(4,267)	-19%	67,777
Remuneration of councillors		5,207	5,345	-	378	1,883	1,782	102	6%	5,345
Bulk purchases - electricity		30,176	30,480	-	2,636	12,990	10,160	2,830	-	30,480
Inventory consumed		8,526	10,260	-	611	3,258	3,420	(162)	-	10,260
Debt impairment		56,871	-	-	-	-	-	-	-	-
Depreciation and amortisation		49,404	26,167	-	-	-	8,722	(8,722)	-100%	26,167
Interest		27,667	1,000	-	2,181	7,480	333	7,146	2144%	1,000
Contracted services		40,138	17,400	-	3,707	23,206	5,800	17,406	300%	17,400
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		19,849	6,517	-	-	-	2,172	(2,172)	-	6,517
Operational costs		18,889	10,868	-	979	6,984	3,623	3,362	93%	10,868
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>304,227</b>	<b>175,813</b>	<b>-</b>	<b>15,265</b>	<b>74,127</b>	<b>58,604</b>	<b>15,523</b>	<b>26%</b>	<b>175,813</b>
<b>Surplus/(Deficit)</b>		<b>(120,140)</b>	<b>47,483</b>	<b>-</b>	<b>(2,486)</b>	<b>739</b>	<b>15,828</b>	<b>(15,089)</b>	<b>(0)</b>	<b>47,483</b>
Transfers and subsidies - capital (monetary allocations)		90,424	90,708	-	15,316	97,072	30,236	66,836	0	90,708
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(29,717)</b>	<b>138,191</b>	<b>-</b>	<b>12,830</b>	<b>97,810</b>	<b>46,064</b>			<b>138,191</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(29,717)</b>	<b>138,191</b>	<b>-</b>	<b>12,830</b>	<b>97,810</b>	<b>46,064</b>			<b>138,191</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(29,717)</b>	<b>138,191</b>	<b>-</b>	<b>12,830</b>	<b>97,810</b>	<b>46,064</b>			<b>138,191</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(29,717)</b>	<b>138,191</b>	<b>-</b>	<b>12,830</b>	<b>97,810</b>	<b>46,064</b>			<b>138,191</b>

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) - M04 October

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
<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		(14,234)	-	-	-	-	-	-	-	-
Vote 5 - Department Community Services		911	-	-	-	-	-	-	-	-
Vote 6 - Department Infrastructure Services		35,620	29,698	-	1,107	3,373	9,899	(6,526)	-66%	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>22,298</b>	<b>29,698</b>	<b>-</b>	<b>1,107</b>	<b>3,373</b>	<b>9,899</b>	<b>(6,526)</b>	<b>-66%</b>	<b>29,698</b>
<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		1,161	854	-	-	645	285	360	127%	854
Vote 6 - Department Infrastructure Services		71,708	60,156	-	12,248	66,816	20,052	46,764	233%	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>72,869</b>	<b>61,010</b>	<b>-</b>	<b>12,248</b>	<b>67,461</b>	<b>20,337</b>	<b>47,124</b>	<b>232%</b>	<b>61,010</b>
<b>Total Capital Expenditure</b>		<b>95,167</b>	<b>90,708</b>	<b>-</b>	<b>13,355</b>	<b>70,834</b>	<b>30,236</b>	<b>40,598</b>	<b>134%</b>	<b>90,708</b>

<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(14,234)	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		(14,234)	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2,072	854	-	-	645	285	360	127%	854
Community and social services		1,161	854	-	-	645	285	360	127%	854
Sport and recreation		911	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		10,075	10,156	-	454	1,840	3,385	(1,546)	-46%	10,156
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		10,075	10,156	-	454	1,840	3,385	(1,546)	-46%	10,156
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		97,254	79,698	-	12,901	68,349	26,566	41,783	157%	79,698
Energy sources		-	1,960	-	-	-	653	(653)	-100%	1,960
Water management		80,694	54,666	-	12,394	65,577	18,222	47,355	260%	54,666
Waste water management		16,560	23,071	-	506	2,772	7,690	(4,918)	-64%	23,071
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	95,167	90,708	-	13,355	70,834	30,236	40,598	134%	90,708
<b>Funded by:</b>										
National Government		95,167	90,708	-	13,355	70,834	30,236	40,598	134%	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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		95,167	90,708	-	13,355	70,834	30,236	40,598	134%	90,708
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		95,167	90,708	-	13,355	70,834	30,236	40,598	134%	90,708

## 2.1.6 Tables C6 Monthly Budget Statement – Financial Position

### Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		3,018	54,647	–	(4,721)	54,647
Trade and other receivables from exchange transactions		18,834	33,569	–	25,996	33,569
Receivables from non-exchange transactions		–	11,318	–	1,892	11,318
Current portion of non-current receivables		6	43	–	–	43
Inventory		158	311	–	–	311
VAT		60,992	25,326	–	15,232	25,326
Other current assets		956	–	–	(44)	–
<b>Total current assets</b>		<b>83,964</b>	<b>125,214</b>	<b>–</b>	<b>38,356</b>	<b>125,214</b>
<b>Non current assets</b>						
Investments		–	148	–	–	148
Investment property		36,063	3,109	–	–	3,109
Property, plant and equipment		1,064,408	774,192	–	70,834	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		–	–	–	–	–
<b>Total non current assets</b>		<b>1,105,082</b>	<b>780,275</b>	<b>–</b>	<b>70,834</b>	<b>780,275</b>
<b>TOTAL ASSETS</b>		<b>1,189,046</b>	<b>905,489</b>	<b>–</b>	<b>109,189</b>	<b>905,489</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		538	638	–	(1)	638
Trade and other payables from exchange transactions		443,235	147,782	–	21,148	147,782
Trade and other payables from non-exchange transactions		24,756	573	–	(11,963)	573
Provision		–	486	–	–	486
VAT		7,091	–	–	2,460	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>475,620</b>	<b>149,479</b>	<b>–</b>	<b>11,645</b>	<b>149,479</b>
<b>Non current liabilities</b>						
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
<b>Total non current liabilities</b>		<b>43,279</b>	<b>19,337</b>	<b>–</b>	<b>–</b>	<b>19,337</b>
<b>TOTAL LIABILITIES</b>		<b>518,898</b>	<b>168,816</b>	<b>–</b>	<b>11,645</b>	<b>168,816</b>
<b>NET ASSETS</b>	2	<b>670,148</b>	<b>736,673</b>	<b>–</b>	<b>97,544</b>	<b>736,673</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		677,275	867,761	–	97,544	867,761
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>677,275</b>	<b>867,761</b>	<b>–</b>	<b>97,544</b>	<b>867,761</b>

## 2.1.7 Table C7 Monthly budget statement Cash Flow

### Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		(6,969)	21,986	-	1,083	5,190	7,329	(2,138)	-29%	21,986
Service charges		18,839	21,584	-	548	4,676	7,195	(2,519)	-35%	21,584
Other revenue		144	1,603	-	2	150	534	(384)	-72%	1,603
Transfers and Subsidies - Operational		74,505	79,978	-	-	32,591	26,659	5,932	22%	79,978
Transfers and Subsidies - Capital		113,251	90,708	-	-	81,872	30,236	51,636	171%	90,708
Interest		28,865	46,706	-	3,676	14,250	15,569	(1,319)	-8%	46,706
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(50,459)	(142,130)	-	(8,068)	(38,166)	(37,217)	949	-3%	(142,130)
Interest		-	(1,000)	-	-	-	(333)	(333)	100%	(1,000)
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>178,175</b>	<b>119,435</b>	<b>-</b>	<b>(2,760)</b>	<b>100,564</b>	<b>49,972</b>	<b>(50,592)</b>	<b>-101%</b>	<b>119,435</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		-	-	-	-	-	49	(49)	-100%	-
<b>Payments</b>										
Capital assets		(119,892)	(90,708)	-	(15,316)	(81,354)	(30,236)	51,118	-169%	(90,708)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(119,892)</b>	<b>(90,708)</b>	<b>-</b>	<b>(15,316)</b>	<b>(81,354)</b>	<b>(30,187)</b>	<b>51,167</b>	<b>-170%</b>	<b>(90,708)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	4,774	18,326	-	18,326	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,774</b>	<b>18,326</b>	<b>-</b>	<b>(18,326)</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>58,283</b>	<b>28,728</b>	<b>-</b>	<b>(13,302)</b>	<b>37,536</b>	<b>19,785</b>			<b>28,728</b>
Cash/cash equivalents at beginning:		(14,978)	2,986	-	-	-	2,986			-
Cash/cash equivalents at month/year end:		43,304	31,714	-	-	37,536	22,771			28,728

**Mpho Aaron Sehloho**

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**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 October 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:** \_\_\_\_\_