



Section 71 of MFMA
Budget Statements
Month 03(September)

Table of Contents

PART 1 – IN-YEAR REPORT

1. Purpose

2. Background

3. Overview

3.1 Operating Revenue by Source

3.2 Operating Expenditure by Type

3.3 Collection Rate

3.4 Capital Expenditure

3.5 Creditor's Analysis

3.6 Debtor's Analysis

4 In year Budget Tables

4.1 Table C1: Summary (Standard classification)

4.2 Table C3 Monthly budget statement – Financial Performance(revenue and expenditure by vote)

4.3 Table C4 Monthly budget statement – Financial Performance (Revenue and expenditure)

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

4.5 Table C6 Monthly budget Statement – Financial Position

4.6 Table C7 Monthly budget statement – Cash Flow

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 June 2025

1. Purpose

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasury containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month, as legislated.

2. Background

Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations” necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

“The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required Tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

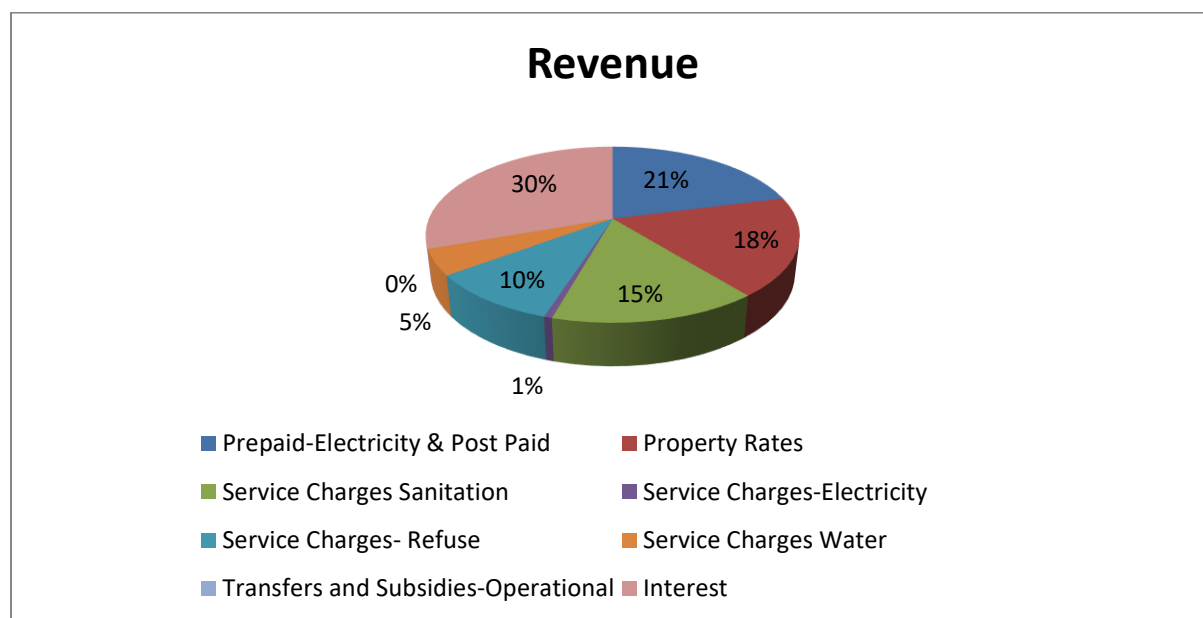
Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the Mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month.” For the reporting period ending **30 June 2025**, the ten working day reporting limit expires on **14 October 2024**.

Retirement of the Budget reform returns. As per MFMA Budget Circular No. 94 since 2019/20 financial year, onwards, municipalities discontinued with the use of the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes.

3. Overview

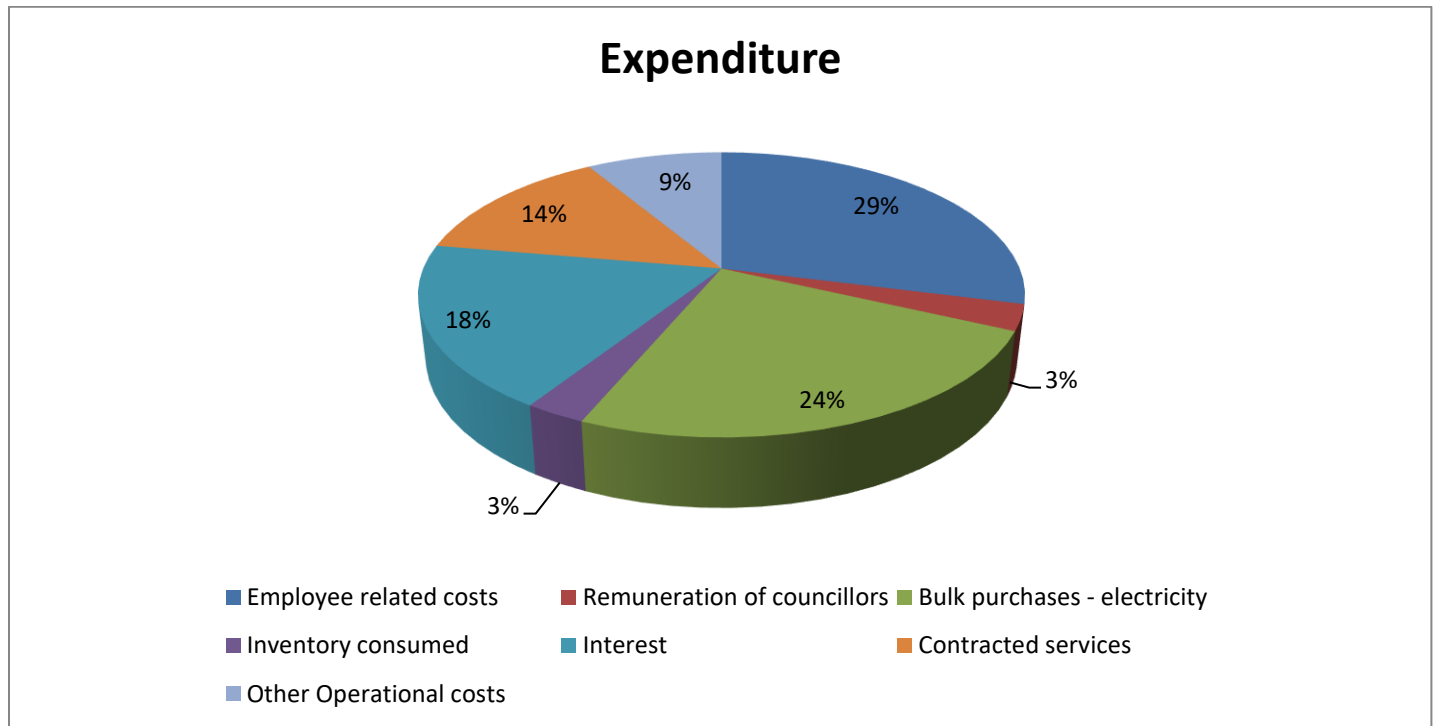
3.1 Revenue

The total revenue received for the month amounted to R11 517 209 from the chart below. It can be seen that the main source of revenue for the month is from Interest (R3 504 124) on 30%, followed by Prepaid-Electricity & Post Paid (R2 419 934.07) on 21%, Property Rates (R2 088 779) on 18%, Service Charges-Sanitation (R 1 754 067) on 15%, Service Charge-Refuse (R1 137 487) on 10%, Service Charges-Water (R544 564) on 5%. The remaining 1% is for Service charges- Electricity (R68 254).



3.2 Operating expenditure

Total Expenditure for the month amounts to R16 460 046.00 from the chart below table, it can be seen that Employee related costs is the highest (R4 767 281.27) on 29%, followed by Bulk purchases-electricity (R4 027 188.64) on 24%, Interest (R3 062 175.95) on 18%, Contracted services (R2 247 325.14) on 14%, Other Operational costs(R1 419 560.85) on 9%, Remuneration of councillors (R4 767 281.27) on 3% and lastly Inventory consumed (R 454 458.25) on 3%



3.3 Collection Rate (September) 2024

Service Type	Billed R	Collected R	Percentage %
Property rates	R 2 367 028.54	-R 439 839.65	19%
Electricity	R 177 948.94	-R 110 762.74	62%
Water	R 822 773.69	-R 39 958.38	5%
Refuse	R 2 292 311.79	-R 130 062.89	6%
Sanitation	R 3 541 011.16	-R 185 477.82	5%
Prepaid - Electricity & post paid	R 2 419 934.07	-R2 419 934.07	100%
Total	R 11 621 008.19	-R 3 326 035.55	29%

As per table above, when taking into consideration what was billed and received in Month 03 (September) the monthly collection rate is 29%.

3.4 Capital Expenditure

Finance Management Grant (FMG) is spent according to the activity plan submitted to National treasury which includes among others stipends of the interns that will be appointed, the municipality haven't received the funds to date. The municipality spent R 1 682 398.70 to date.

Extended Public works program (EPWP): The municipality has received R300 000.00 to date. Expenditure to date is R 0

Municipal Infrastructure Grant (MIG): The municipality has received R13 947 000 to date. Expenditure to date is R 2 857 711.74

Regional bulk (DWS): It is an indirect grant and the municipality has received R 47 950 456.24 to date. Expenditure to date is R 45 783 871.92

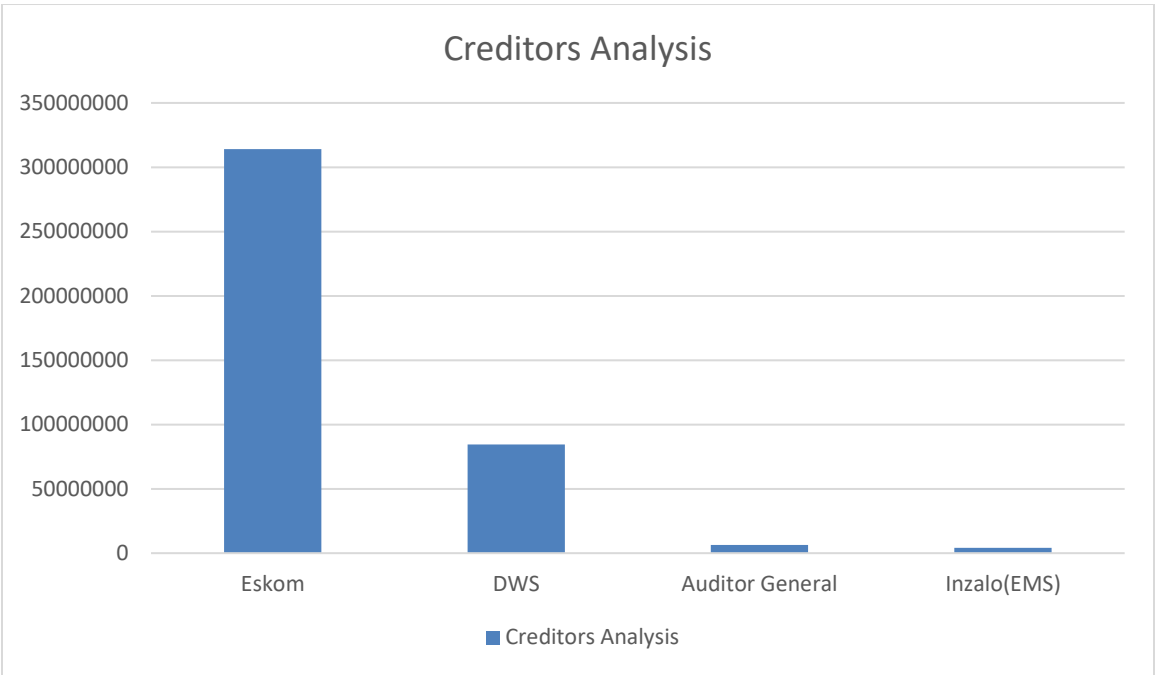
Water Service Infrastructure (WSIG): The municipality received R 7 109 000 to date, and expenditure to date is R0

Integrated National Electrification Grant (INEG): The municipality has received R0 to date. Expenditure to date R0

Equitable Share: The municipality has received R33 111 000 to date. Expenditure to date R 33 111 000

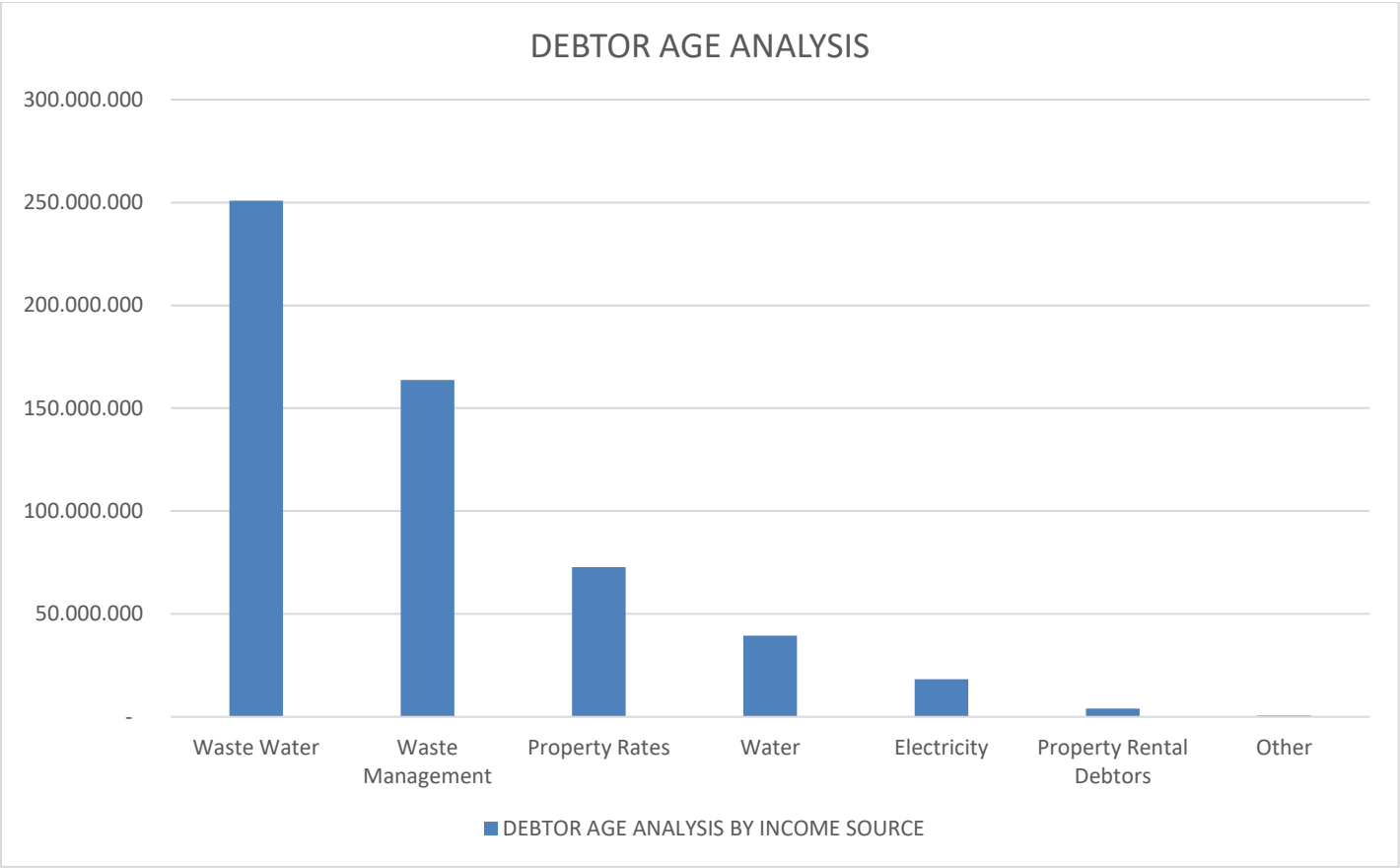
3.5 Creditors

Amount owed to Eskom is R3.1 million, DWS is R8.4 million, Auditor General is R6.3 million and Inzalo EMS R 4 million as at 30 September 2024.



3.6 Debtors Analysis

The total outstanding debt at the end of Month 03 (September) 2024 amounted to R550 million.



2 In-year budget statement table

2.1.1 Table C1: Summary Budget statements

Choose name from list - Table C1 Monthly Budget Statement Summary - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	10,389	33,499	—	2,089	4,580	8,375	(3,794)	-45%	33,499
Service charges	42,382	89,322	—	3,504	12,189	22,331	(10,141)	-45%	89,322
Investment revenue	354	—	—	—	56	—	56	#DIV/0!	—
Transfers and subsidies - Operational	89,508	84,596	—	—	38,968	21,149	17,819	0	84,596
Other own revenue	55,796	56,211	—	4,137	14,026	14,053	(27)	-0%	—
Total Revenue (excluding capital transfers and contributions)	198,428	263,628	—	9,730	69,819	65,907	3,912	6%	263,628
Employee costs	55,788	79,972	—	4,767	13,769	19,993	(6,224)	-31%	79,972
Remuneration of Councillors	5,714	5,385	—	482	1,446	1,346	100	7%	5,385
Depreciation and amortisation	—	26,603	—	—	—	6,651	(6,651)	-100%	26,603
Interest	28,297	5,000	—	3,062	8,588	1,250	7,338	587%	5,000
Inventory consumed and bulk purchases	42,100	33,387	—	4,482	15,621	8,347	7,274	87%	33,387
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	77,659	102,109	—	3,667	12,939	25,777	(12,838)	-50%	102,109
Total Expenditure	209,558	252,457	—	16,460	52,364	63,364	(11,000)	-17%	252,457
Surplus/(Deficit)	(11,130)	11,171	—	(6,730)	17,455	2,543	14,913	587%	11,171
Transfers and subsidies - capital (monetary allocations)	222,451	82,767	—	20,773	70,787	20,692	50,096	242%	82,767
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	211,321	93,938	—	14,044	88,243	23,234	65,008	280%	93,938
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	211,321	93,938	—	14,044	88,243	23,234	65,008	280%	93,938
Capital expenditure & funds sources									
Capital expenditure	182,974	83,696	—	18,064	60,221	20,924	39,297	188%	83,696
Capital transfers recognised	182,974	83,696	—	18,064	60,221	20,924	39,297	188%	83,696
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	—	—	—	—	—	—	—	—	—
Total sources of capital funds	182,974	83,696	—	18,064	60,221	20,924	39,297	188%	83,696
Financial position									
Total current assets	192,435	157,895	—	—	20,294	—	—	—	157,895
Total non current assets	1,280,283	1,110,745	—	—	60,221	—	—	—	1,110,745
Total current liabilities	530,545	433,963	—	—	(7,066)	—	—	—	433,963
Total non current liabilities	43,279	—	—	—	—	—	—	—	—
Community wealth/Equity	898,894	93,938	—	—	87,581	—	—	—	93,938
Cash flows									
Net cash from (used) operating	310,254	83,290	—	(3,469)	81,789	23,007	(58,782)	-256%	83,290
Net cash from (used) investing	(205,778)	(82,619)	—	(20,773)	(69,215)	(20,692)	48,523	-235%	(82,767)
Net cash from (used) financing	—	—	—	(4,767)	(13,769)	—	13,769	#DIV/0!	—
Cash/cash equivalents at the month/year end	107,465	3,879	—	(29,010)	(1,195)	5,523	6,718	122%	523
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	19,606	9,684	9,662	9,464	9,349	9,175	9,958	472,845	549,744
Creditors Age Analysis									
Total Creditors	9,842	1,888	10,553	36,669	2,470	1,749	17,533	53,194	133,898

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) - M03 September

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		6,156	27,169	–	68	1,882	6,792	(4,911)	-72%	27,169
Service charges - Water		2,914	5,660	–	545	1,634	1,415	219	15%	5,660
Service charges - Waste Water Management		20,234	24,056	–	1,754	5,264	6,014	(750)	-12%	24,056
Service charges - Waste management		13,078	32,437	–	1,137	3,409	8,109	(4,700)	-58%	32,437
Sale of Goods and Rendering of Services		546	543	–	22	60	136	(76)	-56%	543
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		38,932	46,371	–	3,504	10,587	11,593	(1,006)	-9%	46,371
Interest from Current and Non Current Assets		354	–	–	–	56	–	56	#DIV/0!	–
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		217	121	–	3	7	30	(24)	-78%	121
Licence and permits		–	–	–	–	–	–	–	–	–
Operational Revenue		(1)	89	–	36	150	22	128	574%	89
Non-Exchange Revenue										
Property rates		10,389	33,499	–	2,089	4,580	8,375	(3,794)	-45%	33,499
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	54	–	–	–	13	(13)	-100%	54
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		89,508	84,596	–	–	38,968	21,149	17,819	84%	84,596
Interest		16,101	9,032	–	572	3,222	2,258	964	43%	9,032
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		198,428	263,628	–	9,730	69,819	65,907	3,912	6%	263,628
Expenditure By Type										
Employee related costs		55,788	79,972	–	4,767	13,769	19,993	(6,224)	-31%	79,972
Remuneration of councillors		5,714	5,385	–	482	1,446	1,346	100	7%	5,385
Bulk purchases - electricity		34,366	25,000	–	4,027	14,658	6,250	8,408	135%	25,000
Inventory consumed		7,734	8,387	–	454	963	2,097	(1,134)	-54%	8,387
Debt impairment		–	49,924	–	–	–	12,481	(12,481)	-100%	49,924
Depreciation and amortisation		–	26,603	–	–	–	6,651	(6,651)	-100%	26,603
Interest		28,297	5,000	–	3,062	8,588	1,250	7,338	587%	5,000
Contracted services		61,066	31,311	–	2,247	8,688	8,078	610	8%	31,311
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		–	6,973	–	–	–	1,743	(1,743)	-100%	6,973
Operational costs		16,593	13,902	–	1,420	4,251	3,475	776	22%	13,902
Losses on Disposal of Assets		–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–
Total Expenditure										
		209,558	252,457	–	16,460	52,364	63,364	(11,000)	-17%	252,457
Surplus/(Deficit)										
		(11,130)	11,171	–	(6,730)	17,455	2,543	14,913	0	11,171
Transfers and subsidies - capital (monetary allocations)		222,451	82,767	–	20,773	70,787	20,692	50,096	0	82,767
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions										
		211,321	93,938	–	14,044	88,243	23,234	65,008	0	93,938
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax										
		211,321	93,938	–	14,044	88,243	23,234	65,008	0	93,938
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality										
		211,321	93,938	–	14,044	88,243	23,234	65,008	0	93,938
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year										
		211,321	93,938	–	14,044	88,243	23,234	65,008	0	93,938

2.1.5 Table C5 Monthly budget statement – Capital Expenditure (Municipal Vote, standard classificationandfunding)

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Mayor		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Department Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Department Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Department Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Department Infrastructure Services		14,149	22,109	-	-	-	5,527	(5,527)	-100%	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	-	-	-	5,527	(5,527)	-100%	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		168,040	61,587	-	18,064	60,221	15,397	44,824	291%	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	168,825	61,587	-	18,064	60,221	15,397	44,824	291%	61,587
Total Capital Expenditure		182,974	83,696	-	18,064	60,221	20,924	39,297	188%	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	-	834	5,748	4,647	1,101	24%	18,587
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		7,448	18,587	-	834	5,748	4,647	1,101	24%	18,587
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		174,741	65,109	-	17,230	54,473	16,277	38,196	235%	65,109
Energy sources		1,312	-	-	-	-	-	-	-	-
Water management		164,868	43,000	-	17,230	54,473	10,750	43,723	407%	43,000
Waste water management		8,560	22,109	-	-	-	5,527	(5,527)	-100%	22,109
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	182,974	83,696	-	18,064	60,221	20,924	39,297	188%	83,696
Funded by:										
National Government		182,974	83,696	-	18,064	60,221	20,924	39,297	188%	83,696
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		182,974	83,696	-	18,064	60,221	20,924	39,297	188%	83,696
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		182,974	83,696	-	18,064	60,221	20,924	39,297	188%	83,696

2.1.6 Tables C6 Monthly Budget Statement – Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash and cash equivalents		513	15,113	–	(15,899)	15,113
Trade and other receivables from exchange transactions		80,621	42,516	–	19,569	42,516
Receivables from non-exchange transactions		12,536	15,682	–	4,743	15,682
Current portion of non-current receivables		6	–	–	–	–
Inventory		41	–	–	–	–
VAT		100,263	84,583	–	11,880	84,583
Other current assets		(1,545)	–	–	–	–
Total current assets		192,435	157,895	–	20,294	157,895
Non current assets						
Investments		–	–	–	–	–
Investment property		39,006	36,063	–	–	36,063
Property, plant and equipment		1,239,417	1,070,606	–	60,221	1,070,606
Biological assets		1,770	3,986	–	–	3,986
Living and non-living resources		–	–	–	–	–
Heritage assets		37	37	–	–	37
Intangible assets		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		1,280,283	1,110,745	–	60,221	1,110,745
TOTAL ASSETS		1,472,718	1,268,640	–	80,515	1,268,640
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		536	479	–	(1)	479
Trade and other payables from exchange transactions		490,827	417,312	–	5,150	417,312
Trade and other payables from non-exchange transactions		27,132	2,554	–	(14,075)	2,554
Provision		(29)	–	–	–	–
VAT		12,079	13,618	–	1,860	13,618
Other current liabilities		–	–	–	–	–
Total current liabilities		530,545	433,963	–	(7,066)	433,963
Non current liabilities						
Financial liabilities		703	–	–	–	–
Provision		42,043	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		533	–	–	–	–
Total non current liabilities		43,279	–	–	–	–
TOTAL LIABILITIES		573,824	433,963	–	(7,066)	433,963
NET ASSETS	2	898,894	834,676	–	87,581	834,676
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated surplus/(deficit)		898,894	93,938	–	87,581	93,938
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	898,894	93,938	–	87,581	93,938

2.1.7 Table C7 Monthly budget statement Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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		10,093	15,074	–	687	2,613	3,302	(689)	-21%	15,074
Service charges		13,152	26,325	–	633	4,425	5,979	(1,553)	-26%	26,325
Other revenue		275	400	–	52	245	98	147	150%	400
Transfers and Subsidies - Operational		80,619	84,596	–	–	33,411	21,049	12,362	59%	84,596
Transfers and Subsidies - Capital		226,716	82,767	–	–	56,639	20,692	35,948	174%	82,767
Interest		45,450	34,737	–	4,047	12,127	5,789	6,337	109%	34,737
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(66,051)	(158,109)	–	(8,889)	(27,672)	(33,277)	(5,605)	17%	(158,109)
Interest		–	(2,500)	–	–	–	(625)	(625)	100%	(2,500)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		310,254	83,290	–	(3,469)	81,789	23,007	(58,782)	-256%	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)	–	(20,773)	(69,215)	(20,692)	48,523	-235%	(82,767)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(205,778)	(82,619)	–	(20,773)	(69,215)	(20,692)	48,523	-235%	(82,767)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	(4,767)	(13,769)	–	(13,769)	#DIV/0!	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	(4,767)	(13,769)	–	13,769	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		104,475	671	–	(29,010)	(1,195)	2,315			523
Cash/cash equivalents at beginning:		2,990	3,208	–	–	–	3,208			–
Cash/cash equivalents at month/year end:		107,465	3,879	–	(29,010)	(1,195)	5,523			523

Mpho Sehloho

Acting Municipal Manager

Municipal Managers Quality Certificate

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Mpho 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 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act.

Print name: Mpho Sehloho

Signature: _____

Date: _____