



Section 71 of MFMA  
Budget Statements  
Month 05(November 2024)

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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 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.”

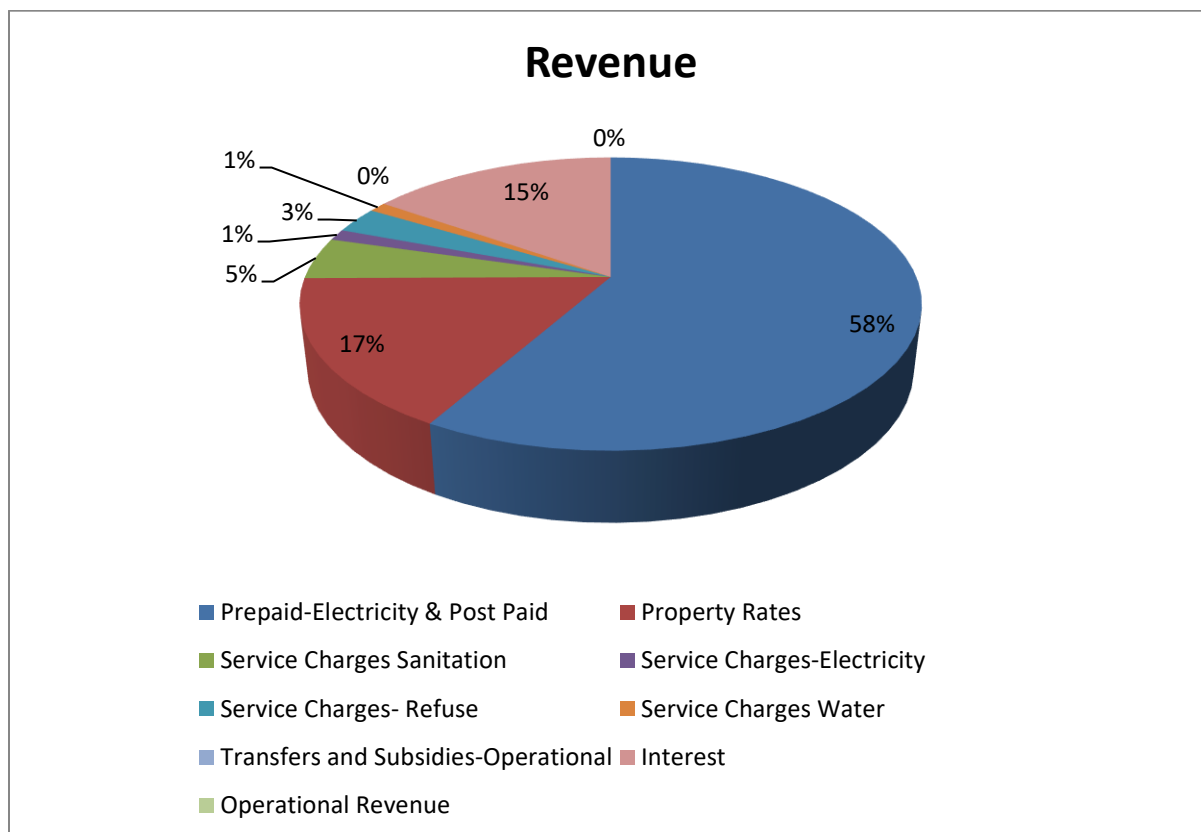
Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the Mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state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

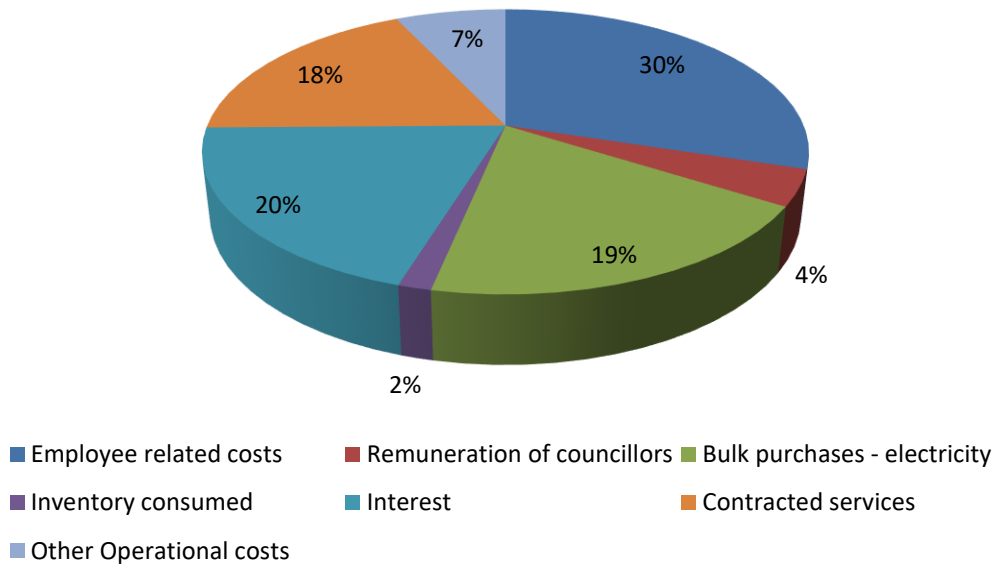
The total revenue received for the month amounted to R 3 911 832 from the chart below. It can be seen that the main source of revenue for the month is from Prepaid-Electricity & Post Paid (R 2 279 089.32) on 58%, followed by property Rates(R 649 723.52 ) on 17% ,Interest (R 599 711) on 15%, Service Charges- Sanitation (R 180 157.33) on 5%, Service Charges-Refuse (R 112 525.46) on 3% The remaining 2% is for Service charges- Electricity(R 48 035.14) on 1% and Service charges- Water (R 42 590.11) on 1%.



#### **3.2 Operating expenditure**

Total Expenditure for the month amounts to R15 010 527 from the chart below. Employee related costs, it can be seen that it is the highest (R4 479 571.87) on 30%, followed by Interest (R3 001 288.58) on 20%, Bulk purchases-electricity (R2 905 160.28) on 19%, Contracted services (R2 731 174.80) on 18%, Other Operational costs(R1 055 298.18) on 7%, Remuneration of councillors (R612 825.88) on 4% and lastly Inventory consumed (R225 207.70) on 2%

### Expenditure



### 3.3 Collection Rate ) 2024

Service Type	Billed R	Collected R	Percentage %
Property rates	R 2 427 419.03	R -649 723.52	27%
Electricity	R 168 588.41	R -48 035.14	28%
Water	R 821 879.83	R -42 590.11	5%
Refuse	R 2 332 521.77	R -112 525.46	5%
Sanitation	R 3 595 613.42	R -180 157.33	5%
Prepaid - Electricity & post paid	R 2 279 089.32	R-2 279 089.32	100%
<b>Total</b>	<b>R11 625 111.78</b>	<b>R-3 312 120.88</b>	<b>28%</b>

As per the table above, when taking into consideration what was billed and received in Month 05 (November) the monthly collection rate is 28%.

### **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 has received R3 000 000 to date. The municipality spent R 2 667 417.40 to date.

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

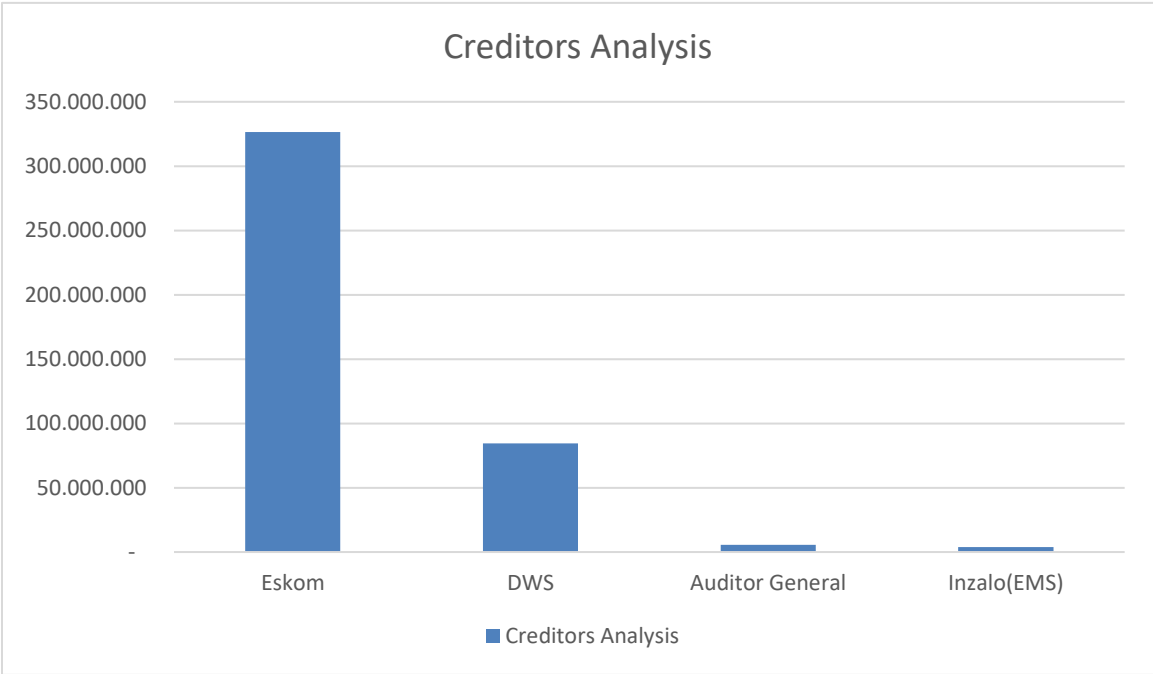
**Municipal Infrastructure Grant (MIG):** The municipality has received R13 947 000 to date. Expenditure to date is R 6 810 219.58

**Regional bulk (DWS):** It is an indirect grant and the municipality has received R60 789 707.25 to date. Expenditure to date is R 68 661 168.78.

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

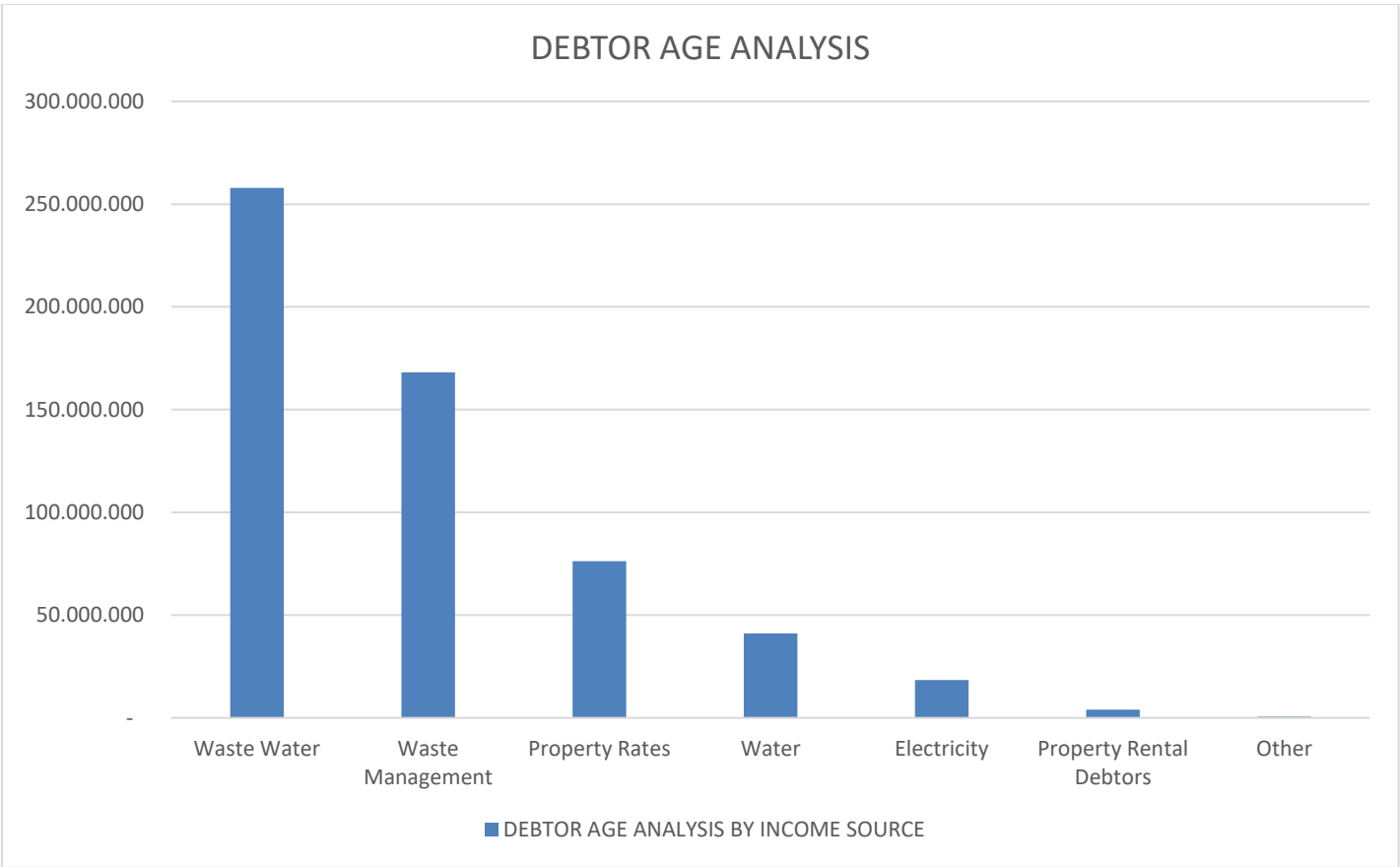
**3.5 Creditors**

Amount owed to Eskom is R 326 million, DWS is R84 million, Auditor General is R5.6 million and Inzalo EMS R 3.7 million as at 30 November 2024.



3.6 Debtors Analysis

The total outstanding debt at the end of Month 05 (November) 2024 amounted to R566 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 - M05 November

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	10,389	33,499	–	2,068	10,178	13,958	(3,780)	-27%	33,499
Service charges	42,382	89,322	–	3,464	19,005	37,218	(18,213)	-49%	89,322
Investment revenue	580	–	–	–	56	–	56	#DIV/0!	–
Transfers and subsidies - Operational	90,293	84,596	–	–	38,968	35,248	3,720	0	84,596
Other own revenue	63,583	56,211	–	4,199	20,902	23,421	(2,519)	-11%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>207,226</b>	<b>263,628</b>	<b>–</b>	<b>9,731</b>	<b>89,109</b>	<b>109,845</b>	<b>(20,736)</b>	<b>-19%</b>	<b>263,628</b>
Employee costs	55,925	79,972	–	4,480	23,178	33,322	(10,144)	-30%	79,972
Remuneration of Councillors	5,714	5,385	–	613	2,605	2,244	361	16%	5,385
Depreciation and amortisation	42,092	26,603	–	–	–	11,085	(11,085)	-100%	26,603
Interest	32,793	5,000	–	3,001	17,193	2,083	15,110	725%	5,000
Inventory consumed and bulk purchases	41,714	33,387	–	3,130	27,319	15,995	11,324	71%	33,387
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	106,729	102,109	–	3,786	22,289	43,096	(20,807)	-48%	102,109
<b>Total Expenditure</b>	<b>284,967</b>	<b>252,457</b>	<b>–</b>	<b>15,011</b>	<b>92,584</b>	<b>107,824</b>	<b>(15,240)</b>	<b>-14%</b>	<b>252,457</b>
<b>Surplus/(Deficit)</b>	<b>(77,741)</b>	<b>11,171</b>	<b>–</b>	<b>(5,280)</b>	<b>(3,474)</b>	<b>2,021</b>	<b>(5,495)</b>	<b>-272%</b>	<b>11,171</b>
Transfers and subsidies - capital (monetary allocations)	238,834	82,767	–	–	83,268	34,486	48,782	141%	82,767
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>161,093</b>	<b>93,938</b>	<b>–</b>	<b>(5,280)</b>	<b>79,793</b>	<b>36,507</b>	<b>43,286</b>	<b>119%</b>	<b>93,938</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>161,093</b>	<b>93,938</b>	<b>–</b>	<b>(5,280)</b>	<b>79,793</b>	<b>36,507</b>	<b>43,286</b>	<b>119%</b>	<b>93,938</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>160,815</b>	<b>83,696</b>	<b>–</b>	<b>–</b>	<b>71,074</b>	<b>34,873</b>	<b>36,200</b>	<b>104%</b>	<b>83,696</b>
Capital transfers recognised	160,815	83,696	–	–	71,074	34,873	36,200	104%	83,696
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
<b>Total sources of capital funds</b>	<b>160,815</b>	<b>83,696</b>	<b>–</b>	<b>–</b>	<b>71,074</b>	<b>34,873</b>	<b>36,200</b>	<b>104%</b>	<b>83,696</b>
<b>Financial position</b>									
Total current assets	190,841	157,895	–	–	9,110	–	–	–	157,895
Total non current assets	1,437,540	1,110,745	–	–	71,074	–	–	–	1,110,745
Total current liabilities	509,517	433,963	–	–	1,151	–	–	–	433,963
Total non current liabilities	49,530	–	–	–	–	–	–	–	–
Community wealth/Equity	<b>848,666</b>	<b>93,938</b>	<b>–</b>	<b>–</b>	<b>79,032</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>93,938</b>
<b>Cash flows</b>									
Net cash from (used) operating	318,984	83,290	–	(3,052)	68,967	41,180	(27,787)	-67%	83,290
Net cash from (used) investing	(205,778)	(82,619)	–	–	(81,695)	(34,486)	47,209	-137%	(82,767)
Net cash from (used) financing	–	–	–	(4,480)	(23,178)	–	23,178	#DIV/0!	–
<b>Cash/cash equivalents at the month/year end</b>	<b>116,196</b>	<b>3,879</b>	<b>–</b>	<b>(7,531)</b>	<b>(35,906)</b>	<b>9,902</b>	<b>45,808</b>	<b>463%</b>	<b>523</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	19,703	9,445	9,456	9,550	9,573	9,384	9,265	490,280	566,656
<b>Creditors Age Analysis</b>									
Total Creditors	8,690	11,139	8,905	9,653	10,081	36,697	15,147	58,480	158,793

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) - M05 November

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	–	36	1,961	11,320	(9,360)	-83%	27,169
Service charges - Water		2,914	5,660	–	543	2,706	2,358	348	15%	5,660
Service charges - Waste Water Management		20,234	24,056	–	1,752	8,711	10,023	(1,312)	-13%	24,056
Service charges - Waste management		13,078	32,437	–	1,133	5,627	13,516	(7,889)	-58%	32,437
Sale of Goods and Rendering of Services		546	543	–	24	140	226	(86)	-38%	543
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		39,027	46,371	–	3,552	17,654	19,321	(1,667)	-9%	46,371
Interest from Current and Non Current Assets		580	–	–	–	56	–	56	#DIV/0!	–
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		217	121	–	17	39	51	(12)	-23%	121
Licence and permits		–	–	–	–	–	–	–	–	–
Operational Revenue		(1)	89	–	6	192	37	155	417%	89
Non-Exchange Revenue										
Property rates		10,389	33,499	–	2,068	10,178	13,958	(3,780)	-27%	33,499
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	54	–	–	–	22	(22)	-100%	54
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		90,293	84,596	–	–	38,968	35,248	3,720	11%	84,596
Interest		23,300	9,032	–	600	2,877	3,764	(886)	-24%	9,032
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		139	–	–	–	–	–	–	–	–
Other Gains		355	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		207,226	263,628	–	9,731	89,109	109,845	(20,736)	-19%	263,628
Expenditure By Type										
Employee related costs		55,925	79,972	–	4,480	23,178	33,322	(10,144)	-30%	79,972
Remuneration of councillors		5,714	5,385	–	613	2,605	2,244	361	16%	5,385
Bulk purchases - electricity		34,366	25,000	–	2,905	25,957	12,500	13,457	108%	25,000
Inventory consumed		7,348	8,387	–	225	1,361	3,495	(2,133)	-61%	8,387
Debt impairment		–	49,924	–	–	–	20,802	(20,802)	-100%	49,924
Depreciation and amortisation		42,092	26,603	–	–	–	11,085	(11,085)	-100%	26,603
Interest		32,793	5,000	–	3,001	17,193	2,083	15,110	725%	5,000
Contracted services		83,195	31,311	–	2,731	15,870	13,596	2,274	17%	31,311
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		7,199	6,973	–	–	–	2,905	(2,905)	-100%	6,973
Operational costs		15,219	13,902	–	1,055	6,419	5,792	626	11%	13,902
Losses on Disposal of Assets		1,116	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		284,967	252,457	–	15,011	92,584	107,824	(15,240)	-14%	252,457
Surplus/(Deficit)		(77,741)	11,171	–	(5,280)	(3,474)	2,021	(5,495)	(0)	11,171
Transfers and subsidies - capital (monetary allocations)		238,834	82,767	–	–	83,268	34,486	48,782	0	82,767
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		161,093	93,938	–	(5,280)	79,793	36,507	43,286	0	93,938
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		161,093	93,938	–	(5,280)	79,793	36,507	43,286	0	93,938
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		161,093	93,938	–	(5,280)	79,793	36,507	43,286	0	93,938
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		161,093	93,938	–	(5,280)	79,793	36,507	43,286	0	93,938

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capi	446,059	346,395	9,731	172,377	144,331	346,395
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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) - M05 November

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	-	-	-	9,212	(9,212)	-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]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	14,149	22,109	-	-	-	9,212	(9,212)	-100%	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	-	-	71,074	25,661	45,412	177%	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	-	-	71,074	25,661	45,412	177%	61,587
<b>Total Capital Expenditure</b>		160,815	83,696	-	-	71,074	34,873	36,200	104%	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	-	-	5,748	7,745	(1,997)	-26%	18,587
Planning and development		-	-	-	-	-	-	-		-
Road transport		7,448	18,587	-	-	5,748	7,745	(1,997)	-26%	18,587
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		152,582	65,109	-	-	65,326	27,129	38,197	141%	65,109
Energy sources		1,312	-	-	-	-	-	-		-
Water management		142,514	43,000	-	-	65,326	17,917	47,409	265%	43,000
Waste water management		8,560	22,109	-	-	-	9,212	(9,212)	-100%	22,109
Waste management		195	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	160,815	83,696	-	-	71,074	34,873	36,200	104%	83,696
<b>Funded by:</b>										
National Government		160,815	83,696	-	-	71,074	34,873	36,200	104%	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)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		160,815	83,696	-	-	71,074	34,873	36,200	104%	83,696
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		-	-	-	-	-	-	-		-
<b>Total Capital Funding</b>		160,815	83,696	-	-	71,074	34,873	36,200	104%	83,696

2.1.6

Tables C6 Monthly Budget Statement – Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M05 November

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		764	15,113	–	(48,121)	15,113
Trade and other receivables from exchange transactions		80,980	42,516	–	32,996	42,516
Receivables from non-exchange transactions		10,264	15,682	–	8,339	15,682
Current portion of non-current receivables		6	–	–	–	–
Inventory		41	–	–	–	–
VAT		100,263	84,583	–	15,895	84,583
Other current assets		(1,477)	–	–	–	–
<b>Total current assets</b>		<b>190,841</b>	<b>157,895</b>	<b>–</b>	<b>9,110</b>	<b>157,895</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		39,006	36,063	–	–	36,063
Property, plant and equipment		1,396,354	1,070,606	–	71,074	1,070,606
Biological assets		2,091	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		–	–	–	–	–
<b>Total non current assets</b>		<b>1,437,540</b>	<b>1,110,745</b>	<b>–</b>	<b>71,074</b>	<b>1,110,745</b>
<b>TOTAL ASSETS</b>		<b>1,628,382</b>	<b>1,268,640</b>	<b>–</b>	<b>80,183</b>	<b>1,268,640</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		262	–	–	–	–
Consumer deposits		536	479	–	(6)	479
Trade and other payables from exchange transactions		489,269	417,312	–	29,897	417,312
Trade and other payables from non-exchange transactions		6,960	2,554	–	(31,635)	2,554
Provision		410	–	–	–	–
VAT		12,080	13,618	–	2,895	13,618
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>509,517</b>	<b>433,963</b>	<b>–</b>	<b>1,151</b>	<b>433,963</b>
<b>Non current liabilities</b>						
Financial liabilities		455	–	–	–	–
Provision		48,542	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		533	–	–	–	–
<b>Total non current liabilities</b>		<b>49,530</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>		<b>559,047</b>	<b>433,963</b>	<b>–</b>	<b>1,151</b>	<b>433,963</b>
<b>NET ASSETS</b>	<b>2</b>	<b>1,069,334</b>	<b>834,676</b>	<b>–</b>	<b>79,032</b>	<b>834,676</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		848,666	93,938	–	79,032	93,938
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>848,666</b>	<b>93,938</b>	<b>–</b>	<b>79,032</b>	<b>93,938</b>

## 2.1.7 Table C7 Monthly budget statement Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		10,093	15,074	–	785	4,234	5,814	(1,580)	-27%	15,074
Service charges		13,152	26,325	–	487	5,877	10,366	(4,490)	-43%	26,325
Other revenue		275	400	–	16	336	190	146	77%	400
Transfers and Subsidies - Operational		92,354	84,596	–	–	33,411	35,248	(1,837)	-5%	84,596
Transfers and Subsidies - Capital		223,712	82,767	–	–	51,559	34,486	17,073	50%	82,767
Interest		45,450	34,737	–	4,152	20,378	11,579	8,799	76%	34,737
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(66,051)	(158,109)	–	(8,491)	(46,828)	(55,462)	(8,634)	16%	(158,109)
Interest		–	(2,500)	–	–	–	(1,042)	(1,042)	100%	(2,500)
Transfers and Subsidies		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>318,984</b>	<b>83,290</b>	<b>–</b>	<b>(3,052)</b>	<b>68,967</b>	<b>41,180</b>	<b>(27,787)</b>	<b>-67%</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		(205,778)	(82,767)	–	–	(81,695)	(34,486)	47,209	-137%	(82,767)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(205,778)</b>	<b>(82,619)</b>	<b>–</b>	<b>–</b>	<b>(81,695)</b>	<b>(34,486)</b>	<b>47,209</b>	<b>-137%</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		–	–	–	(4,480)	(23,178)	–	(23,178)	#DIV/0!	–
<b>Payments</b>										
Repayment of borrowing		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>(4,480)</b>	<b>(23,178)</b>	<b>–</b>	<b>23,178</b>	<b>#DIV/0!</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>113,206</b>	<b>671</b>	<b>–</b>	<b>(7,531)</b>	<b>(35,906)</b>	<b>6,694</b>			<b>523</b>
Cash/cash equivalents at beginning:		2,990	3,208	–	–	–	3,208			–
Cash/cash equivalents at month/year end:		116,196	3,879	–	(7,531)	(35,906)	9,902			523



**Mpho Sehloho**

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**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 November 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:** \_\_\_\_\_