



Tokologo
LOCAL MUNICIPALITY

Section 52 of MFMA
Quarterly Budget Monitoring Report
Quarter 1
(July – September 2024)

Contents

1. Executive summary

1.1. Background

1.2. Overview

2. In year Budget Tables

2.1.1. Table C1: Summary (Standard classification)

2.1.2. Table C2 Monthly budget statement – Financial Performance(Functional classification)

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

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

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

2.1.6. Table C6 Monthly budget Statement – Financial Position

2.1.7. Table C7 Monthly budget statement – Cash Flow

3. Explanatory notes on in year budget tables

4. Supporting documentation

4.1.1. SC3 Supporting Tables Debtors age analysis

4.1.2. SC4 Supporting Tables Creditors age analysis

4.1.3. SC5 Supporting Tables Investment portfolio analysis

4.1.4. SC6 Supporting Tables Allocations and Grant Receipts

4.1.5. SC7 (1) Supporting Tables Allocation and Grant Expenditure

1. Executive summary

1.1 Introduction

Council of the Municipality approved Budget in terms of Circular 70 and 72 of Municipal Finance Management Act (MFMA), Act 56 of 2003 and Municipal Budget and Reporting Regulations (MBRR) as promulgated in 2009. The Budget document was submitted to both National and Provincial Treasury in both hard and soft copies.

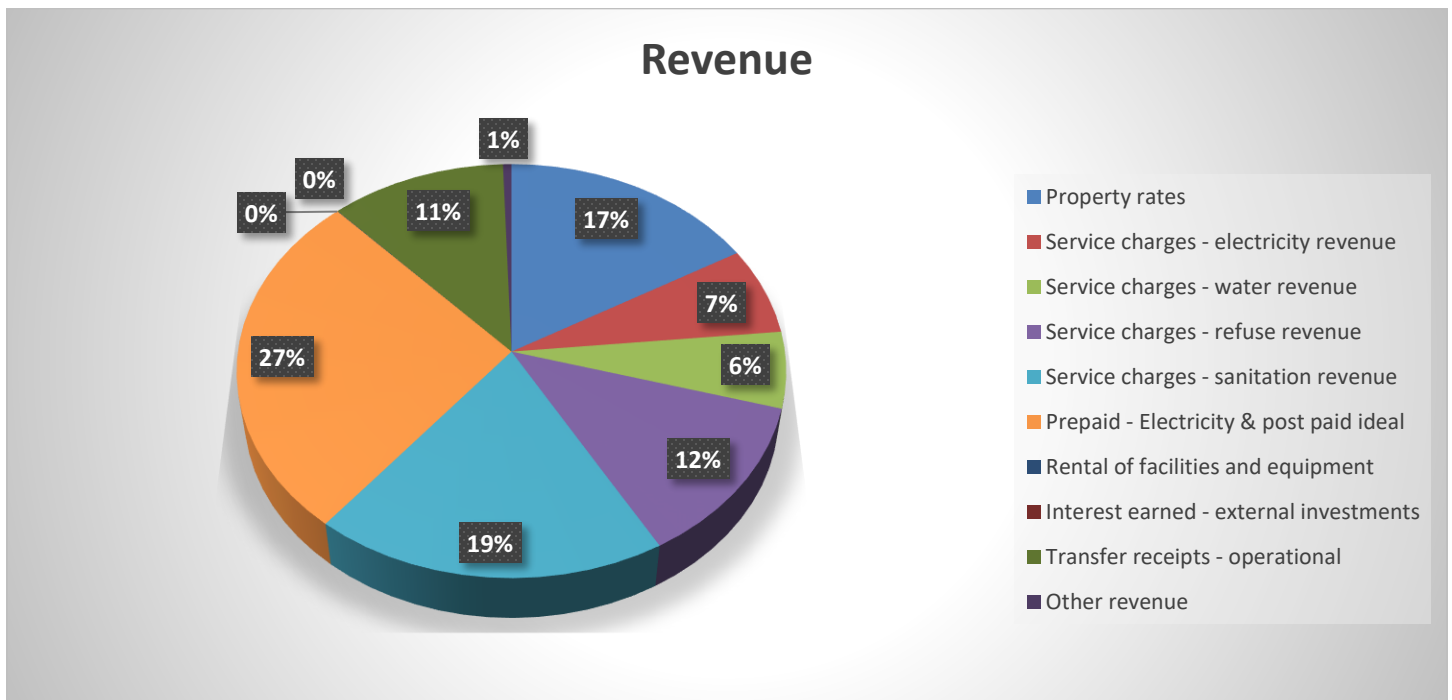
Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the municipality's budget for that month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

In accordance with section 52(d) Municipal Finance Management Act no. 56 of 2003, the Major of a municipality must with 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality

1.2 Overview

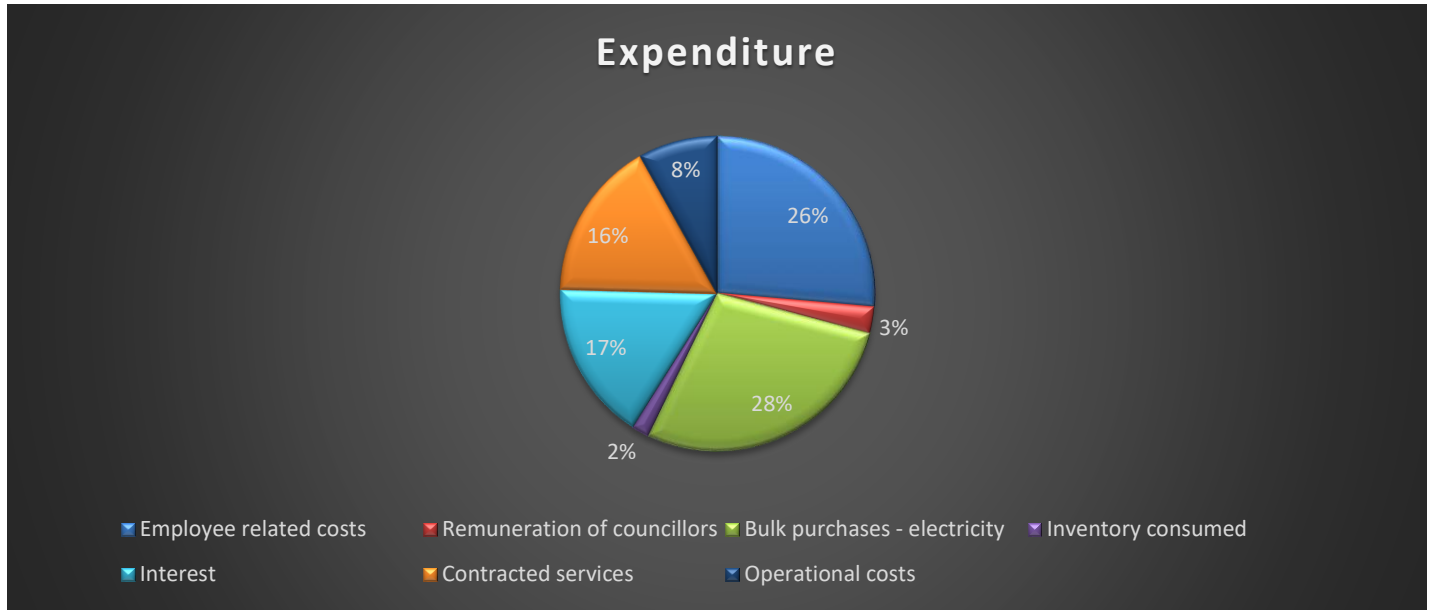
1.2.1 Revenue

Total revenue received for the quarter amounted to **R 27 569 304**, from the chart below it can be seen that the main source of revenue for the quarter is from Prepaid-Electricity & post paid ideal at 27% (R 7 507 644), followed by Service charges-sanitation revenue 19% (R 5 264 354), Property rates at 17% (R4 580 372), Service charges-refuse revenue at 12% (R 3 409 368) and Transfer receipts-operational 11%(R3 134 983) and the remaining 14% is shared among other services



1.2.2 Operating expenditure

Total Expenditure for the quarter amounts to **R 52 264 378** from the chart below table, it can be seen that 28% (R 14 658 040) of the expenditure is from bulk purchases-electricity, 26% (R 13 769 301) employee related costs, 17% is from interest(R 8 588 124) and 16% is from contracted services(R 8 588 124), the remaining 13% is from operational costs, remuneration of councillors and inventory consumed (water purchases).



Collection Rate (July-September) 2024

Service Type	Billed (R)	Collected (R)	Percentage (%)
Property rates	R 6 647 082.50	R 1 914 263.43	29%
Electricity Conventional	R 526 334.34	R 320 364.67	60%
Water	R 2 018 532.14	R 105 543.24	5%
Waste disposal	R 6 793 938.87	R 491 691.97	7%
Sanitation	R 10 496 850.87	R 709 161.28	7%
Prepaid - Electricity	R 7 507 644.41	R 7 507 644.41	100%
Total	R 33 990 383.13	R 11 048 669	33%

As per table above, when taking into consideration what was billed and received in Quarter 1 (July – September) the Quarterly collection rate is 33%.

1.2.4 Conditional grants

Finance Management Grant (FMG) is spent according to the activity plan submitted to National treasury which includes among others stipends of the interns that will be appointed. Expenditure for the quarter under review is R1 682 398.70.

Extended Public works program (EPWP): The municipality has received R 300 000 to date, and R 0 has been spend to date.

Municipal Infrastructure Grant (MIG): The municipality has received R 13 947 000 to date, and R 2 857 711.74 has been spend to date.

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

Water Service Infrastructure (WSIG): The municipality received R 7 109 000 and R 10 950 192.39 has been spent to date.

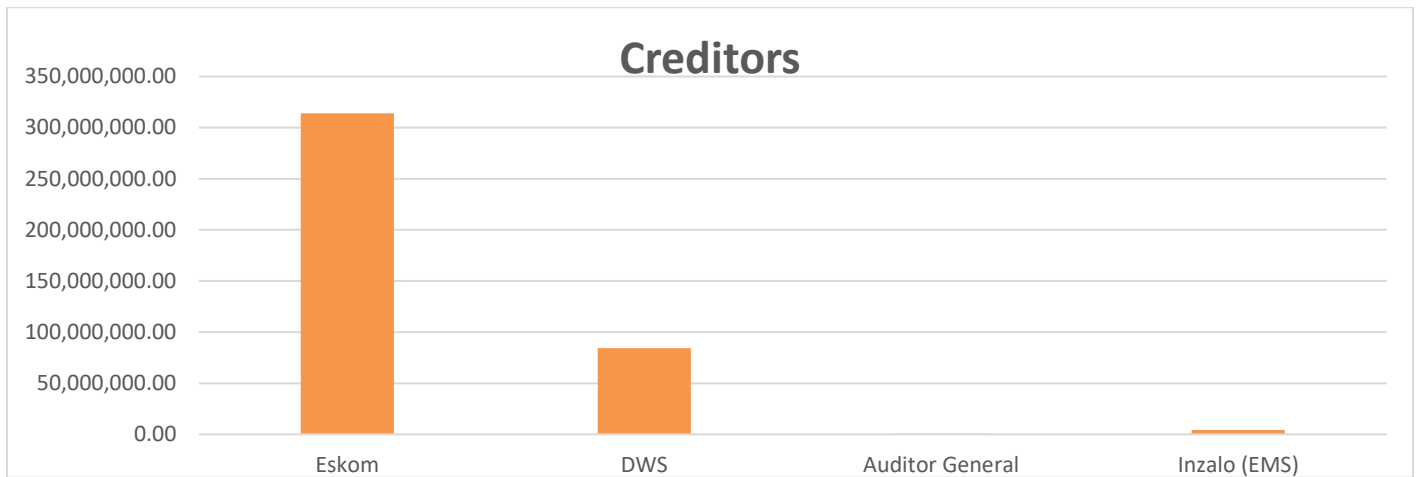
1.2.5 Capital Expenditure

Total expenditure for Quarter 1

Grant	Total Funds received	Total Allocation	Expenditure to date	Unspent Grants	Percentage to date
DWS	R 47 950 456.24	R 43 000 000	R 45 783 871.92	R 2 166 584.32	95%
WSIG	R 7 109 000	R 22 109 000	R 0	R 10 950 192.39	0%
MIG	R 13 947 000	R 18 587 000	R 2 857 711.74	R 11 089 288.26	20%
EPWP	R 300 000	R 1 200 000	R 0	R 0	0%
INEG	R 0	R 0	R 0	R 0	0%
TOTAL	R 201 426 804	R 92 606 000	R 165 041 812	R 35 237 235	

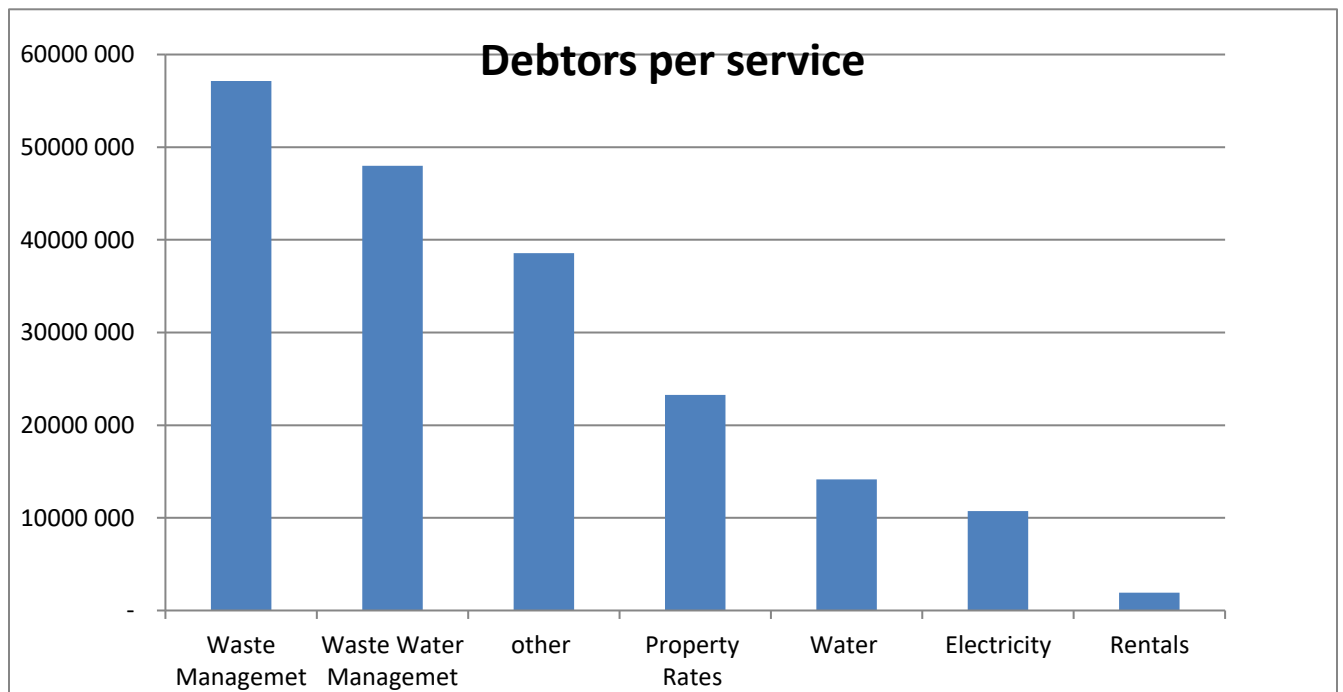
1.2.6 Creditors

Amount owed to Eskom amounted to R314 million, Department of water and Sanitation R85 million, Auditor General R4.1 million, and Inzalo EMS R4 million as at 30 September 2024.



1.2.9 Debtors Analysis

The total outstanding debt at the end of Quarter 1 (July –September) 2024 amounted to R550 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 - Q1 First Quarter

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	-	-	15,215	-	-	-	157,895
Total non current assets	1,280,283	1,110,745	-	-	60,221	-	-	-	1,110,745
Total current liabilities	530,545	433,963	-	-	(12,145)	-	-	-	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)	76,709	23,007	(53,702)	-233%	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)	(6,275)	5,523	11,798	214%	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	9,838	1,863	10,579	36,671	2,120	1,711	17,912	53,204	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) - Q1 First Quarter

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 classification and funding)

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	Budget Year 2024/25								
		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		-	-	-	-	-	-	-	-	-
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 Corporatons, 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 - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		513	15,113	-	(20,978)	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	-	15,215	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	-	75,436	1,268,640
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		536	479	-	(1)	479
Trade and other payables from exchange transactions		490,827	417,312	-	5,151	417,312
Trade and other payables from non-exchange transactions		27,132	2,554	-	(19,155)	2,554
Provision		(29)	-	-	-	-
VAT		12,079	13,618	-	1,860	13,618
Other current liabilities		-	-	-	-	-
Total current liabilities		530,545	433,963	-	(12,145)	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	-	(12,145)	433,963
NET ASSETS	2	898,894	834,676	-	87,581	834,676
COMMUNITY WEALTH/EQUITY						
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 - Q1 First Quarter

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	-	-	51,559	20,692	30,868	149%	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)	76,709	23,007	(53,702)	-233%	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)	(6,275)	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)	(6,275)	5,523			523

Explanatory notes on in year budget tables

Table C1 – This table gives a summary of the overall performance of Tokologo Local Municipality for the quarter ended September 2024 as well as a comparison of year to date actuals and year to date budget (July-September 2024) the following key aspects are included:

Financial Performance

Capital Expenditure and funding sources

Financial Position

Cash Flow

Creditors and Debtors analysis

Table C4- Cash flow Table C7 will not coincide with Table C4, because Table C4 is based on billed income. Revenue items that show a positive variance indicates that actual revenue year to date exceeds budgeted year to date, and where they show negative variances, it indicates that actual is less than budgeted on that specific revenue item.

Revenue

Electricity 72% negative variance: The municipality is collecting 72% more than what was budgeted for

Sanitation 12% negative variance: The year to date budget is 12 % more than what has been actually billed to date

Refuse 58% negative variance: The year to date budget is 58% more than the year to date actual billing for refuse

Water 15% positive Variance: The year to date budget for water is 15% less than the actual billing to date

Rental of facilities and equipment 78% negative Variance: The year to date budget for rental of facilities is 78% more than the actual collection

Expenditure

Employee related costs- negative variance 31%: The year to date budget expenditure on employee related costs is more than the actual expenditure to date

Bulk electricity – positive variance of 135%: The year to date budget on bulk purchases is less than the actual expenditure

Contracted services- positive variance (8%): The municipality is spending less on contracted services, the year to date actual is more than the year to date budget

Other Expenditure – positive variance of 22%: The year to date actual expenditure to date is less than the year to date budget, hence the negative variance on other expenditure

Table C5- is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Table C7 The budgeted cash flow statement is the first measurement in determining if municipality has enough cash and cash equivalent to fund its operations.

4 Supporting Documentation

4.1.1 SC3 Supporting Tables Debtors age analysis

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,784	868	538	484	480	479	476	34,389	39,498	36,308	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	424	302	204	198	200	180	181	16,564	18,253	17,322	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4,738	2,276	2,785	2,805	2,743	2,600	2,484	52,383	72,813	63,014	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7,606	3,745	3,692	3,600	3,570	3,561	4,015	221,030	250,819	235,776	-	-
Receivables from Exchange Transactions - Waste Management	1600	4,936	2,427	2,391	2,332	2,313	2,308	2,752	144,260	163,718	153,964	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	79	39	39	39	39	39	39	3,649	3,961	3,804	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	40	26	13	6	5	7	13	572	682	603	-	-
Total By Income Source	2000	19,606	9,684	9,662	9,464	9,349	9,175	9,958	472,845	549,744	510,792	-	-
2023/24 - totals only		18085067	7820922	8754791	8915226	8487270	8423635	8242400	396759602	465,489	430,828	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,611	1,850	2,265	2,290	2,237	2,069	1,975	38,288	54,584	46,858	-	-
Commercial	2300	1,007	447	427	408	401	398	390	12,501	15,977	14,097	-	-
Households	2400	14,821	7,295	6,699	6,707	6,650	6,649	7,537	418,986	475,343	446,529	-	-
Other	2500	167	93	270	60	62	59	57	3,070	3,838	3,308	-	-
Total By Customer Group	2600	19,606	9,684	9,662	9,464	9,349	9,175	9,958	472,845	549,744	510,792	-	-

4.1.2 SC4 Supporting Tables Creditors Age Analysis

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	32	32	32
Trade Creditors	0700	9,086	1,095	10,058	35,998	921	1,125	16,751	52,181	127,215	58,176	
Auditor General	0800	-	-	-	-	-	-	-	198	198	198	
Other	0900	752	768	521	673	1,199	586	1,160	793	6,453	2,743	
Medical Aid deductions										-	-	
Total By Customer Type	1000	9,838	1,863	10,579	36,671	2,120	1,711	17,912	53,204	133,898	61,149	

4.1.3 SC5 Supporting tables Investment portfolio

Choose name from list - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality						0	0		#####	-	-	-	-	-
	0													-
														-
														-
														-
Municipality sub-total										-	-	-	-	-
Entities														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-	-	-	-	-