

# MERAFONG MUNICIPALITY



## SECTION 71 ENDING 31 JULY 2024

**DISTRIBUTION:**

Executive Mayor:

**Ms. Nozuko Best**

Municipal Manager:

**Mr. Dumisani Mabuza**

Chief Financial Officer:

**Ms. Palesa Makhubela**

Sector Departments:

**National and Provincial Departments**

**Uploaded to the National Treasury GoMuni portal**

**PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING MAY MONTH 01 OF 2024  
TO: THE EXECUTIVE MAYOR  
FROM: BUDGET & TREASURY OFFICE**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY  
BUDGET STATEMENT FOR THE PERIOD ENDING IN JULY, MONTH 01 2024**

IN-YEAR BUDGET STATEMENT TABLES: MONTH ENDED 31 JULY 2024

The financial results for the month ended 31 July 2024 are attached and consists of the following tables:

**MBRR TABLES:**

- 1) Table C3: Month 01 Budget Statement - Financial Performance (Revenue and Expenditure by Municipal vote)
- 2) Table C4: Month 01 Budget Statement – Financial Performance (Revenue and Expenditure)
- 3) Table C5: Month 01 Budget Statement – Capital Expenditure by vote, standard classification and funding
- 4) Table C6: Month 01 Budget Statement – Financial Position
- 5) Table C7: Month 01 Budget Statement – Cash Flow
- 6) Table SC3: Month 01 Budget Statement – Aged Debtors
- 7) Table SC4: Month 01 Budget Statement – Aged Creditors

## **1. Purpose**

To submit a report on the implementation of the budget and the financial state of affairs of the municipality for the Month of July 2024 in accordance with the provisions of Section 71 of the Municipal Finance Management Act (MFMA), Act 56 of 2003.

## **2. Background**

This report contains the information for the Monthly section 71 which must be sent to the executive Mayor within 10 working days.

According to Section 71 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 **31 July 2024**, the ten working day reporting limit expired on **15 August 2024**.

### 3. Executive summary

The budgeted revenue for the year amounted to R 2 639 887 870.74, the actual revenue as at end of July amounted to R296 016 381 including Grants received in July 2024. The budgeted expenditure for the year amounted R 2 598 895 120.00 and the actual expenditure as at end of July amounted to R156 023 187.

Projections are that the expenditure will not exceed the projections that were made at the time of compiling the budget,

The capital budget for the year amounted to R170 430 000 The Capital expenditure as at end of July was R3 439 765.00 which is 2.01% of the budget. The current expenditure trends indicate that the planned capital will not be achieved.

### 4. Budget performance overview

The total projected revenue for the 2024/2025 financial year amounts to R2 739 719 852. This increase is due to the increase in property rates, service charges and external grants from Government.

An amount of R 2 491 889 869 has been made available on the operational budget for expenditure.

The summary of the operating and capital budgets are as follows:

OPERATING AND CAPITAL BUDGET EXPENDITURE	2024/2025 FINAL BUDGET
TOTAL OPERATING REVENUE	2 639 887 870.74
TOTAL OPERATING EXPENDITURE	2 598 895 120.00
TOTAL CAPITAL EXPENDITURE	170 430 000
TOTAL OPEX AND CAPEX BUDGET	2 769 325 120

#### 4.1 Operating Revenue by Source

Description	Adjusted Budget Amount	July Actual	YTD Revenue	%YTD Revenue
Operating Revenue	2 639 887 870.74	296 016 381	296 016 381	11.21%
<b>TOTAL Revenue</b>	2 639 887 870.74	296 016 381	296 016 381	<b>11.21</b>

#### 4.2 Operating Expenditure by Type

Description	Original Budget Amount	July Actual	YTD Expenditure	%YTD Expenditure
Operating Expenditure	2 598 892 120.00	156 023 187	156 023 187	6.00%
<b>TOTAL Revenue</b>	2 598 892 120.00	<b>156 023 187</b>	<b>156 023 187</b>	<b>6.00%</b>

### 4.3 SALARIES

Description	Original Budget Amount	July Actual	YTD Expenditure	%YTD Expenditure
Employee Related Cost	539 315 739	43 700 120	43 700 120	8.10%
<b>TOTAL</b>	<b>539 315 739</b>	<b>43 700 120</b>	<b>43 700 120</b>	<b>8.10%</b>

### 4.4 REMUNERATION ON COUNCILLORS

Description	Original Budget Amount	July Actual	YTD Expenditure	%YTD Expenditure
Remunerations of Councillors	28 516 641	2 170 370	2 170 370	7.61%
<b>TOTAL</b>	<b>28 516 641</b>	<b>2 170 370</b>	<b>2 170 370</b>	<b>7.61%</b>

### STAFF OVERTIME

#### Summary: Overtime

#### Trading Services

Month	Projected	July Actual	Percentage
July 2024	R2 211 250.25	R2 315 525.61	104.72%
<b>Total</b>	<b>R2 211 250.25</b>	<b>R2 315 525.61</b>	<b>104.72%</b>

#### OVERTIME EXPENDITURE FOR JULY 2024

SERIAL NUMBER	CATEGORY OF EXPENDITURE	ANNUAL	MONTHLY	YEAR TO DATE	
		Approved Budgett	Tran curr movement	Tran current ytd	Budget curr ytd
	<b>Revenue By Source</b>				
1	INCOME	65 000.00	97 983.94	97 983.94	97 983.94
2	EXPENDITURE	32 000.00	45 220.28	45 220.28	45 220.28
3	BUDGET & TREASURY	30 000.00	5 813.78	5 813.78	5 813.78
4	SUPPLY CHAIN		1 808.33	1 808.33	1 808.33
5	FINANCE:INTERNS	30 000.00	12 664.89	12 664.89	12 664.89
6	TRAFFIC & LICENSING	2 741 639.00	263 473.77	263 473.77	263 473.77
7	SECURITY	1 200 000.00	145 751.41	145 751.41	145 751.41
8	CEMETARY	100 765.00		-	-
9	REFUSE REMOVAL	7 997 522.00	416 318.53	416 318.53	416 318.53
10	WATER	5 764 197.00	489 079.02	489 079.02	489 079.02
11	ELECTRICITY	6 515 500.00	357 360.07	357 360.07	357 360.07
12	CHIEF OPERATING OFFICER			-	-
13	SECRETARIAT & LEGAL	30 651.00	33 645.69	33 645.69	33 645.69
14	IDP/PMS	6 760.00		-	-
15	EXECUTIVE MAYOR	21 107.00	27 810.12	27 810.12	27 810.12
16	SPEAKER		23 086.35	23 086.35	23 086.35
17	S.E. SHARED SERVICES			-	-
18	INTERNAL AUDIT	3 525.00		-	-
19	CHIEF OF STAFF			-	-
20	INFORMATION TECHNOLOGY	1 040.00	16 636.62	16 636.62	16 636.62
21	MANAGER CIVIL ENGINEERING	5 200.00		-	-

22	PUBLIC WORKS	468 480.00	100 006.79	100 006.79	100 006.79
23	SE ECONOMIC DEVELOPMENT		4 520.82	4 520.82	4 520.82
24	ROADS & STORMWATER	411 462.00	94 234.53	94 234.53	94 234.53
25	PARKS	1 018 985.00	85 799.17	85 799.17	85 799.17
26	MARKETING	1 040.00		-	-
27	MANAGER SRACH,LIS and Parks	27 775.00	30 379.93	30 379.93	30 379.93
28	SOCIAL DEVELOPMENT	5 200.00		-	-
29	HR & SKILLS DEVELOPMENT	41 555.00	43 642.12	43 642.12	43 642.12
30	INDUSTRIAL RELATIONS		5 100.57	5 100.57	5 100.57
31	HOUSING ADMINISTRATION	15 600.00		-	-
32	SPARTIAL PLANNING			-	-
33	LIBRARIES			-	-
34	PROJECT MANAGEMET UNIT			-	-
35	MUNICIPAL MANAGER			-	-
36	LED			-	-
37	SE COMMUNITY SERVICE		6 509.00	6 509.00	6 509.00
38	WATER CAREWORK		8 679.88	8 679.88	8 679.88
	<b>Total</b>	<b>26 535 003.00</b>	<b>2 315 525.61</b>	<b>2 315 525.61</b>	<b>2 315 525.61</b>

The breakdown of the departments and section that contributed to overtime will be included in the July 2024 monthly report.

### **Summary: Overtime**

The approved overtime budget for the **2024/25** financial year is a total amount of **R26 535 003.00**. During **July 2024** overtime paid was a total amount of **R2 315 525.61** against the projected budget of **R2 211 250.25** which is **104.72%** of the monthly projected budget.

There is an indication that most of the departments have increased spending on the overtime which need management attention to control the spending. The matter will be escalated to EXCO for review.

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Management of overtime is a continuous process, and overtime hours has been curbed at 40 hours for service delivery departments excluding pre-approved essential services where overtime has exceeded 40 hours. There is still room for improvement on overtime expenditure especially on non-service delivery section

## . In-year budget statement tables

1) Table C1 Monthly Budget Statement Summary

## GT484 Merafong City - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	693 215	737 199	40 798	40 798	61 433	(20 635)	-34%	737 199
Service charges	658 134	1 085 779	89 416	89 416	90 482	(1 065)	-1%	1 085 779
Investment revenue	19 422	-	-	-	-	-	-	-
Transfers and subsidies - Operational	19 422	15 000	176	176	1 250	(1 074)	-86%	15 000
Other own revenue	482 244	801 910	165 626	165 626	72 038	93 588	130%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 872 438</b>	<b>2 639 888</b>	<b>296 016</b>	<b>296 016</b>	<b>225 202</b>	<b>70 814</b>	<b>31%</b>	<b>2 639 888</b>
Employee costs	411 269	539 316	43 700	-	44 943	(44 943)		539 316
Remuneration of Councillors	26 332	28 517	2 170	-	2 376	(2 376)		28 517
Depreciation and amortisation	26	171 600	-	-	14 300	(14 300)		171 600
Interest	59 932	153 118	1 959	1 959	12 760	(10 801)		153 118
Inventory consumed and bulk purchases	927 532	652 964	91 913	56 747	54 400	2 347		652 796
Transfers and subsidies	823	1 102	31	31	92	(61)	-66%	1 102
Other expenditure	455 755	1 052 278	16 249	92 072	20 535	71 537	348%	1 052 278
<b>Total Expenditure</b>	<b>1 881 669</b>	<b>2 598 895</b>	<b>156 023</b>	<b>150 809</b>	<b>149 406</b>	<b>1 403</b>	<b>1%</b>	<b>2 598 727</b>
<b>Surplus/(Deficit)</b>	<b>(9 231)</b>	<b>40 993</b>	<b>139 993</b>	<b>145 207</b>	<b>75 797</b>	<b>69 411</b>	<b>92%</b>	<b>41 161</b>
Transfers and subsidies - capital (monetary allocations)	107 320	170 430	-	-	8 646	(8 646)	-100%	170 430
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>98 089</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>	<b>60 765</b>	<b>72%</b>	<b>211 591</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>98 089</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>	<b>60 765</b>	<b>72%</b>	<b>211 591</b>

**GT484 Merafong City - Table C1 Monthly Budget Statement Summary - M01 July**

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>147 086</b>	<b>191 640</b>	<b>3 397</b>	<b>3 397</b>	<b>15 970</b>	<b>(12 573)</b>	<b>-79%</b>	<b>191 640</b>
Capital transfers recognised	136 561	170 430	3 367	3 367	14 202	(10 835)	-76%	170 430
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	<b>8 725</b>	<b>21 210</b>	<b>-</b>	<b>-</b>	<b>1 768</b>	<b>(1 768)</b>	<b>-100%</b>	<b>21 210</b>
<b>Total sources of capital funds</b>	<b>145 286</b>	<b>191 640</b>	<b>3 367</b>	<b>3 367</b>	<b>15 970</b>	<b>(12 603)</b>	<b>-79%</b>	<b>191 640</b>
<b>Financial position</b>								
Total current assets	1 835 874	1 283 083		1 994 781				1 283 083
Total non current assets	3 422 744	3 327 490		3 426 141				3 327 490
Total current liabilities	2 996 858	2 227 748		2 983 670				2 227 748
Total non current liabilities	153 714	47 429		153 849				47 429
Community wealth/Equity	<b>2 177 251</b>	<b>2 335 228</b>		<b>2 352 607</b>				<b>2 335 396</b>
<b>Cash flows</b>								
Net cash from (used) operating	(1 884 110)	616 560	(105 029)	201 676	353 372	151 697	43%	616 560
Net cash from (used) investing	306 661	(163 179)	(3 397)	3 397	13 598	10 202	75%	(163 179)
Net cash from (used) financing	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(1 374 252)</b>	<b>295 349</b>	<b>-</b>	<b>205 072</b>	<b>208 939</b>	<b>3 866</b>	<b>2%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 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	72 698	115 526	75 040	67 275	57 937	799 890	4 458 664	5 807 288
<b>Creditors Age Analysis</b>								
Total Creditors	(23 830)	46 175	45 023	43 396	59 274	422 622	1 450 253	2 124 510

**2) Table C3: Month 01 Budget Statement - Financial Performance (Revenue and Expenditure by Municipal vote)**

**GT484 Merafong City - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July**

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>	1								
Vote 1 - Municipal Manager		-	561	38 142	38 142	37	38 105	104207.2%	561
Vote 2 - Finance		1 170 874	1 565 889	178 674	178 674	125 362	53 312	42.5%	1 622 808
Vote 3 - Community and Social Services		2 445		3 765	3 765	1 942	1 823	93.9%	23 307
Vote 4 - Sport and Recreation		7	15	0	0	1	2	-123.1%	15
Vote 5 - Public Safety		-	-	-	-	-	-		-
Vote 6 - Housing		28 005	43 538	-	-	3 628	(3 628)	-100.0%	43 538
Vote 7 - Health		-	-	-	-	-	-		-
Vote 8 - Planning and Development		197 236	18 173	193	193	1 514	(1 322)	-87.3%	18 173
Vote 9 - Road Transport		-	2 841	-	-	237	(237)	-100.0%	2 841
Vote 10 - Energy Sources		357 171	418 857	39 908	39 908	37 974	1 935	5.1%	418 857
Vote 11 - Water Management		148 287	180 469	34 606	34 606	47 968	(13 362)	-27.9%	180 469
Vote 12 - Waste Water Management		42 409	20 842	226	226	6 955	(6 729)	-96.8%	20 842
Vote 13 - Waste Management		30 278	19 223	9	9	8 129	(8 120)	-99.9%	19 223
Vote 14 - Internal Audit		-	-	-	-	-	-		-
Vote 15 - Other		3 045	346 174	492	492	103	389	378.8%	(346 174)
<b>Total Revenue by Vote</b>	2	<b>1 979 758</b>	<b>2 639 887</b>	<b>296 016</b>	<b>296 016</b>	<b>233 848</b>	<b>62 168</b>	<b>26.6%</b>	<b>2 004 459</b>



Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Expenditure by Vote</b>	1								
Vote 1 - Municipal Manager		91 074	168 915	83 686	83 686	14 076	69 610	494.5%	168 915
Vote 2 - Finance		328 773	406 375	8 746	8 746	33 865	(25 119)	-74.2%	406 375
Vote 3 - Community and Social Services		69 583	65 857	89	89	5 488	(5 399)	-98.4%	65 857
Vote 4 - Sport and Recreation		26 057	33 209	-	-	2 767	(2 767)	-100.0%	33 209
Vote 5 - Public Safety		5 645	1 450	25	25	121	(96)	-79.1%	1 450
Vote 6 - Housing		6 633	5 937	-	-	495	(495)	-100.0%	5 937
Vote 7 - Health		-	3 000	-	-	250	(250)	-100.0%	3 000
Vote 8 - Planning and Development		45 858	48 561	2	2	4 047	(4 045)	-99.9%	48 561
Vote 9 - Road Transport		46 645	179 538	1 902	1 902	14 961	(13 060)	-87.3%	179 538
Vote 10 - Energy Sources		597 266	542 780	61 554	61 554	42 163	19 392	46.0%	542 780
Vote 11 - Water Management		536 043	568 284	-	-	23 953	(23 953)	-100.0%	682 585
Vote 12 - Waste Water Management		40 096	89 961	(37)	(37)	2 279	(2 315)	-101.6%	89 961
Vote 13 - Waste Management		64 714	132 650	-	-	4 527	(4 527)	-100.0%	132 650
Vote 14 - Internal Audit		4 726	4 973	55	55	414	(359)	-86.6%	4 973
Vote 15 - Other		18 555	347 406	-	-	-	-		347 406
<b>Total Expenditure by Vote</b>	2	<b>1 881 669</b>	<b>2 598 895</b>	<b>156 023</b>	<b>156 023</b>	<b>149 406</b>	<b>6 617</b>	<b>4.4%</b>	<b>2 713 196</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>98 089</b>	<b>40 992</b>	<b>139 993</b>	<b>139 993</b>	<b>84 442</b>	<b>55 551</b>	<b>65.8%</b>	<b>(708 737)</b>

**3) Table C4: Month 01 Budget Statement – Financial Performance (Revenue and Expenditure)**

**GT484 Merafong City - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July**

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original 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		351 369	425 282	39 929	39 929	35 440	4 489	13%	425 282
Service charges - Water		148 302	479 320	34 606	34 606	39 943	(5 337)	-13%	479 320
Service charges - Waste									
Water Management		77 390	83 542	7 272	7 272	6 962	310	4%	83 542
Service charges - Waste									
management		81 074	97 635	7 609	7 609	8 136	(528)	-6%	97 635
Sale of Goods and									
Rendering of Services		1 611	4 846	241	241	401	(160)	-40%	4 846
Agency services		-	-	-	-	-	-		-
Interest		-	-	-	-	-	-		-
Interest earned from									
Receivables		4 198	239 231	45 652	45 652	19 936	25 716	129%	239 231
Interest from Current and									
Non Current Assets		19 422	15 000	176	176	1 250			15 000
Dividends		13 226	-	-	-	-	-		-
Rent on Land		192 811	0	-	-	0	(0)		0
Rental from Fixed Assets		2 950	1 614	13	13	135	(122)	-91%	1 614
Licence and permits		1	13 568	-	-	1 131	(1 131)	-100%	13 568
Operational Revenue		51	10 615	1	1	733	733	-100%	10 615
<b>Non-Exchange Revenue</b>									
Property rates		693 215	737 199	40 798	40 798	61 433	(20 635)	-34%	737 199
Surcharges and Taxes		-	16 247	-	-	1 354	1 354		16 247
Fines, penalties and forfeits		534	2 176	1	1	181	(180)		2 176
Licence and permits		-	-	-	-	-	-		-
Transfers and subsidies -									
Operational		294 679	337 435	119 718	119 718	28 120	91 598		337 435
Interest		-	290 647	-	-	24 221	(24 221)		290 647
Fuel Levy		-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-		-
Gains on disposal of									
Assets		-	-	-	-	-	-		-
Other Gains		-	(114 469)	-	-	-	-		(114 469)
Discontinued Operations		-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 888 833</b>	<b>2 639 888</b>	<b>296 016</b>	<b>296 016</b>	<b>225 202</b>	<b>70 814</b>	<b>31%</b>	<b>2 639 888</b>

**GT484 Merafong City - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July**

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast

R thousands								%	
<b>Revenue</b>									
<b>Expenditure By Type</b>	-								
Employee related costs	411 269	539 316	43 700	-	44 943	(44 943)	-100%	539 316	
Remuneration of councillors	26 332	28 517	2 170	-	2 376	(2 376)	-100%	28 517	
Bulk purchases - electricity	567 768	431 007	56 719	56 719	35 917	20 802		431 007	
Inventory consumed	359 764	221 957	35 194	28	18 482	(18 454)		221 789	
Debt impairment	-	805 859	-	-	-	-		805 859	
Depreciation and amortisation	26	171 600	-	-	14 300	(14 300)	-100%	171 600	
Interest	59 932	153 118	1 959	1 959	12 760	(10 801)	-85%	153 118	
Contracted services	249 483	157 224	11 427	11 427	13 102	(1 675)	-13%	157 224	
Transfers and subsidies	823	1 102	31	31	92	(61)	-66%	1 102	
Irrecoverable debts written off	110 638	-	175	75 997	-	75 997		-	
Operational costs	95 634	89 195	4 647	4 647	7 433	(2 786)	-37%	89 195	
Losses on Disposal of Assets	-	-	-	-	-	-		-	
Other Losses	-	-	-	-	-	-		-	
<b>Total Expenditure</b>	<b>1 881 669</b>	<b>2 598 895</b>	<b>156 023</b>	<b>150 809</b>	<b>149 406</b>	<b>1 403</b>	<b>1%</b>	<b>2 598 727</b>	
<b>Surplus/(Deficit)</b>	<b>(836)</b>	<b>40 993</b>	<b>139 993</b>	<b>145 207</b>	<b>75 797</b>	<b>69 411</b>	<b>0</b>	<b>41 161</b>	
Transfers and subsidies - capital (monetary allocations)	107 320	170 430	-	-	8 646	(8 646)	(0)	170 430	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-		-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>106 485</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>			<b>211 591</b>	
Income Tax	-	-	-	-	-			-	
<b>Surplus/(Deficit) after income tax</b>	<b>106 485</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>			<b>211 591</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-			-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-			-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>106 485</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>			<b>211 591</b>	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-			-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-			-	
<b>Surplus/ (Deficit) for the year</b>	<b>106 485</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>			<b>211 591</b>	

**4) Table C5: Month 01 Budget Statement – Capital Expenditure by vote, standard classification and funding**

**GT484 Merafong City - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July**

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Single Year expenditure appropriation</b>	2								
Vote 1 - Municipal Manager		-	2 340	-	-	195	(195)	-100%	2 340
Vote 2 - Finance		10 526	10 500	30	30	875	(846)	-97%	10 500
Vote 3 - Community and Social Services		9 094	4 000	-	-	333	(333)	-100%	4 000
Vote 4 - Sport and Recreation		-	6 500	-	-	542	(542)	-100%	6 500
Vote 5 - Public Safety		-	1 160	-	-	97	(97)	-100%	1 160
Vote 6 - Housing		-	-	-	-	-	-		-
Vote 7 - Health		-	-	-	-	-	-		-
Vote 8 - Planning and Development		-	-	-	-	-	-		-
Vote 9 - Road Transport		62 875	52 320	2 300	2 300	4 360	(2 060)	-47%	52 320
Vote 10 - Energy Sources		33 094	17 768	-	-	1 481	(1 481)	-100%	17 768
Vote 11 - Water Management		14 981	43 342	-	-	3 612	(3 612)	-100%	43 342
Vote 12 - Waste Water Management		16 517	50 210	1 067	1 067	4 184	(3 117)	-74%	50 210
Vote 13 - Waste Management		-	-	-	-	-	-		-
Vote 14 - Internal Audit		-	-	-	-	-	-		-
Vote 15 - Other		-	3 500	-	-	292	(292)	-100%	3 500
<b>Total Capital single-year expenditure</b>	4	147 086	191 640	3 397	3 397	15 970	(12 573)	-79%	191 640
<b>Total Capital Expenditure</b>		<b>147 086</b>	<b>191 640</b>	<b>3 397</b>	<b>3 397</b>	<b>15 970</b>	<b>(12 573)</b>	<b>-79%</b>	<b>191 640</b>

**GT484 Merafong City - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July**

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast

R thousands	1							%	
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>		10 526	16 340	30	30	1 362	(1 332)	-98%	16 340
Executive and council		-	2 340	-	-	195	(195)	-100%	2 340
Finance and administration		10 526	14 000	30	30	1 167	(1 137)	-97%	14 000
Internal audit		-	-	-	-	-	-		-
<b>Community and public safety</b>		9 094	11 660	-	-	972	(972)	-100%	11 660
Community and social services		9 094	4 000	-	-	333	(333)	-100%	4 000
Sport and recreation		-	6 500	-	-	542	(542)	-100%	6 500
Public safety		-	1 160	-	-	97	(97)	-100%	1 160
Housing		-	-	-	-	-	-		-
Health		-	-	-	-	-	-		-
<b>Economic and environmental services</b>		62 875	52 320	2 300	2 300	4 360	(2 060)	-47%	52 320
Planning and development		-	-	-	-	-	-		-
Road transport		62 875	52 320	2 300	2 300	4 360	(2 060)	-47%	52 320
Environmental protection		-	-	-	-	-	-		-
<b>Trading services</b>		64 591	111 320	1 067	1 067	9 277	(8 209)	-88%	111 320
Energy sources		33 094	17 768	-	-	1 481	(1 481)	-100%	17 768
Water management		14 981	43 342	-	-	3 612	(3 612)	-100%	43 342
Waste water management		16 517	50 210	1 067	1 067	4 184	(3 117)	-74%	50 210
Waste management		-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	147 086	191 640	3 397	3 397	15 970	(12 573)	-79%	191 640

**GT484 Merafong City - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July**

Vote Description	Ref	2023/24	Budget Year 2024/25	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget						
R thousands	1								
<b>Funded by:</b>									
National Government		132 227	170 430	3 367	3 367	14 202	(10 835)	-76%	170 430
Provincial Government		4 333	-	-	-	-	-		-
District Municipality Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		136 561	170 430	3 367	3 367	14 202	(10 835)	-76%	170 430
<b>Borrowing</b>	6	-	-	-	-	-	-		-
<b>Internally generated funds</b>		8 725	21 210	-	-	1 768	(1 768)	-100%	21 210
<b>Total Capital Funding</b>		145 286	191 640	3 367	3 367	15 970	(12 603)	-79%	191 640

## 5) Table C6: Month 01 Budget Statement – Financial Position

### GT484 Merafong City - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2023/24	Budget Year 2024/25			
		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		252 762	626 413	–	325 631	626 413
Trade and other receivables from exchange transactions		2 091 308	39 391	–	(2 067 496)	39 391
Receivables from non-exchange transactions		3 147 884	310 376	–	3 198 193	310 376
Current portion of non-current receivables		–	–	–	–	–
Inventory		958	9 845	–	958	9 845
VAT		525 578	297 059	–	537 496	297 059
Other current assets		–	–	–	–	–
<b>Total current assets</b>		<b>6 018 490</b>	<b>1 283 083</b>	<b>–</b>	<b>1 994 781</b>	<b>1 283 083</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		217 300	216 841	–	217 300	216 841
Property, plant and equipment		3 196 877	3 111 183	–	3 200 274	3 111 183
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		136	136	–	136	136
Intangible assets		8 431	(670)	–	8 431	(670)
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>3 422 744</b>	<b>3 327 490</b>	<b>–</b>	<b>3 426 141</b>	<b>3 327 490</b>
<b>TOTAL ASSETS</b>		<b>9 441 234</b>	<b>4 610 573</b>	<b>–</b>	<b>5 420 922</b>	<b>4 610 573</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>	-					
Bank overdraft		–	51 960	–	–	51 960
Financial liabilities		12 244	13 521	–	12 244	13 521
Consumer deposits		33 042	–	–	31 306	–
Trade and other payables from exchange transactions		2 300 870	1 934 609	–	2 248 080	1 934 609
Trade and other payables from non-exchange transactions		164 333	31 294	–	194 049	31 294
Provision		39 803	39 388	–	39 803	39 388
VAT		446 566	156 976	–	458 188	156 976
Other current liabilities		–	–	–	–	–

<b>Total current liabilities</b>		<b>2 996 858</b>	<b>2 227 748</b>	<b>-</b>	<b>2 983 670</b>	<b>2 227 748</b>
<b>Non current liabilities</b>						
Financial liabilities		6 569	17 535	-	6 705	17 535
Provision		32 329	29 894	-	32 329	29 894
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		114 815	-	-	114 815	-
<b>Total non current liabilities</b>		<b>153 714</b>	<b>47 429</b>	<b>-</b>	<b>153 849</b>	<b>47 429</b>
<b>TOTAL LIABILITIES</b>		<b>3 150 572</b>	<b>2 275 177</b>	<b>-</b>	<b>3 137 519</b>	<b>2 275 177</b>
<b>NET ASSETS</b>	2	<b>6 290 662</b>	<b>2 335 396</b>	<b>-</b>	<b>2 283 403</b>	<b>2 335 396</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated surplus/(deficit)		(167 008)	2 335 396	-	8 348	2 335 396
Reserves and funds		2 344 259	-	-	2 344 259	-
Other						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 177 251</b>	<b>2 335 396</b>	<b>-</b>	<b>2 352 607</b>	<b>2 335 396</b>

### 6) Table C7: Month 01 Budget Statement – Cash Flow

GT484 Merafong City - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2023/24	Budget Year 2024/25		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		381 504	526 258	–	16 558	16 558	43 855	(27 297)	-62%	526 258
Service charges		86 695	591 164	–	1 617	1 617	49 264	(47 646)	-97%	591 164
Other revenue		5 148	32 765	–	256	256	2 730	(2 474)	-91%	32 765
Transfers and Subsidies - Operational		75 724	337 435	–	16 374	16 374	28 120	(11 746)	-42%	337 435
Transfers and Subsidies - Capital		55 330	170 430	–	13 342	13 342	14 203	(861)	-6%	170 430
Interest		19 422	549 738	–	176	176	45 812	(45 636)	-100%	549 738
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(1 460 877)	(1 437 008)	–	(153 353)	153 353	156 538	3 186	2%	(1 437 008)
Finance charges		–	(153 118)	–	–	–	12 760	12 760	100%	(153 118)
Transfers and Subsidies		–	(1 102)	–	–	–	92	92	100%	(1 102)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(834 054)</b>	<b>616 560</b>	<b>–</b>	<b>(105 029)</b>	<b>201 676</b>	<b>353 372</b>	<b>151 697</b>	<b>43%</b>	<b>616 560</b>



**GT484 Merafong City - Table C7 Monthly Budget Statement - Cash Flow - M01 July**

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>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		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		306 661	(163 179)	-	(3 397)	3 397	13 598	10 202	75%	(163 179)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>306 661</b>	<b>(163 179)</b>	<b>-</b>	<b>(3 397)</b>	<b>3 397</b>	<b>13 598</b>	<b>10 202</b>	<b>75%</b>	<b>(163 179)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(530 393)</b>	<b>453 381</b>	<b>-</b>	<b>(108 426)</b>	<b>205 072</b>	<b>366 971</b>			<b>-</b>
Cash/cash equivalents at beginning:		203 197	(158 032)	-	-	-	(158 032)			-
Cash/cash equivalents at month/year end:		(327 195)	295 349	-		205 072	208 939			-

*References*

## PART 2: SUPPORTING DOCUMENTATION

### ■ 6. Debtors' Analysis

**GT484 Merafong City - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July**

Description	NT Code	Budget Year 2024/25									
		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	Total over 90 days
<b>R thousands</b>											
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	40 465	42 463	31 490	31 037	22 752	12 819	171 723	957 156	1 309 905	1 195 486
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	2 210	1 122	705	433	289	20 202	115 648	140 608	137 276
Receivables from Non-exchange Transactions - Property Rates	1400	24 437	22 064	37 356	37 332	37 321	37 325	219 250	–	415 085	331 228
Receivables from Exchange Transactions - Waste Water Management	1500	3 659	3 573	2 117	2 176	2 113	2 291	22 743	–	38 671	29 322
Receivables from Exchange Transactions - Waste Management	1600	9 541	7 649	6 475	6 061	5 649	5 408	30 199	273 675	344 657	320 992
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	254	227	214	205	195	638	803	2 535	2 055
Interest on Arrear Debtor Accounts	1810	–	44 034	86 606	(96)	(118)	–	259 850	918 521	1 308 798	1 178 157
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(5 404)	(6 721)	(5 134)	(2 389)	(1 079)	(389)	75 285	2 192 861	2 247 030	2 264 289
<b>Total By Income Source</b>	<b>2000</b>	<b>72 698</b>	<b>115 526</b>	<b>160 259</b>	<b>75 040</b>	<b>67 275</b>	<b>57 937</b>	<b>799 890</b>	<b>4 458 664</b>	<b>5 807 288</b>	<b>5 458 805</b>
<b>2023/24 - totals only</b>										–	–
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	575	633	664	266	251	222	4 084	20 677	27 373	25 501
Commercial	2300	45 163	56 414	121 300	48 124	37 986	41 383	453 743	2 624 377	3 428 490	3 205 613
Households	2400	26 458	57 045	37 058	26 259	28 636	15 911	333 979	1 763 163	2 288 508	2 167 948
Other	2500	501	1 435	1 237	391	402	420	8 083	50 447	62 916	59 743
<b>Total By Customer Group</b>	<b>2600</b>	<b>72 698</b>	<b>115 526</b>	<b>160 259</b>	<b>75 040</b>	<b>67 275</b>	<b>57 937</b>	<b>799 890</b>	<b>4 458 664</b>	<b>5 807 288</b>	<b>5 458 805</b>

## Debtors Collection

Consumer debtors have increased due to continued non -payment

<b>CONSUMER DEBTORS</b>
<b>R5 807 288.00</b>

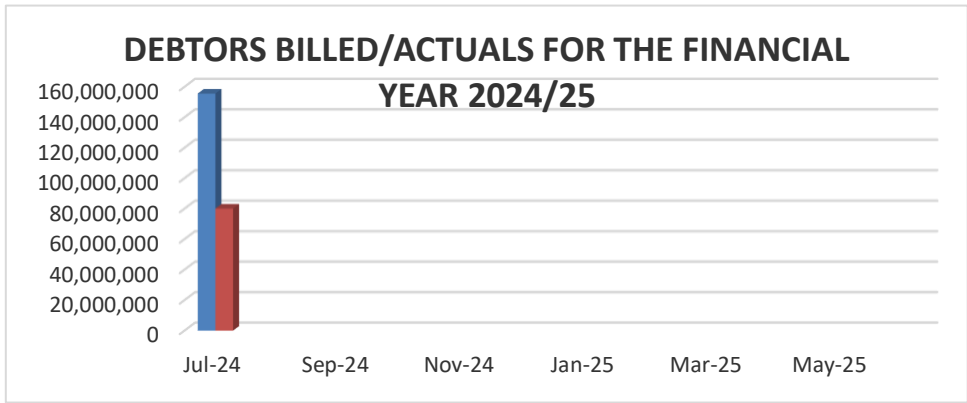
## 7. REVENUE MANAGEMENT

### REVENUE PER SOURCE BILLING VERSUS CASH RECEIVED FOR THE MONTH OF JULY

Revenue Per Source	Billing	Receipts
Property Rates	58 780 652.90	28 845 843.46
Electricity Basic	40 373 347.81	9 267 304.42
Electricity Consumption - KVA	3 100 484.12	10 155 312.25
Electricity Consumption - KWH	-	9 821 190.24
Water Availability	1 922 425.41	224 762.67
Water Consumption	34 517 524.51	3 027 468.12
Refuse Removal	3 002 737.83	12 164 030.43
Rental	1 718 825.82	320 045.95
Sewer Availability	1 684 050.78	175 432.18
Sewer Basic	9 730 366.42	3 298 435.25
Sewer Charge - Variable	733 596.77	277 227.21
Interest	-	2 468 505.91
Grand Total	<u>155 564 012.37</u>	<u>80 045 558.09</u>

CREDIT CONTROL: PAYMENT LEVELS - 2024'25						
MONTH	LEVIED	PAYMENT	PERCENTAGE	BUDGET	UNDER COLLECTED/LOSS ON BUDGETED COLLECTION RATE	% UNDER COLLECTED/LOSS
Jul-24	155 564 012	80 045 558	51.46%	60%	13 292 849	8.54%
<b>TOTAL</b>	<b>155 564 012</b>	<b>80 045 558</b>	<b>51.46%</b>	<b>60%</b>	<b>13 292 849</b>	<b>8.54%</b>

	BILLED(Blue)	ACTUALS (Red)	%
2024/07/01	155 564 012	80 045 558	51.46%
2024/08/01			
2024/09/01			
2024/10/01			
2024/11/01			
2024/12/01			
2025/01/01			
2025/02/01			
2025/03/01			
2025/04/01			
2025/05/01			
2025/06/01			



The collection rate for the month of July is 51.66%

**8. Investment portfolio analysis**

<b>Institution Name</b>	<b>Type of Account</b>	<b>Rate</b>	<b>Amount</b>
Nedbank	Call Account		180 861.10
FNB	Call Account		108 647 748.19
<b>Total</b>			<b>108 828 609.29</b>

## 09.CREDITORS AGE ANALYSIS

Merafong Creditors as of 31 July amounted to R2 007 019 317.32

**Creditors not paid within 30 days as at 31 July 2024:**

NO	SUPPLIER NAME	DESCRIPTION/ NATURE OF SERVICE	TOTAL
1	ESKOM	BULK PURCHASES	R951 383 358.24
2	RAND WATER	BULK PURCHASES	R1 055 635 959.08
		Total	<b>R 2 007 019 317.32</b>

## 10 Debt Management

**Merafong Municipality has 2 loans with 2 different institutions.**

COMPANY NAME	DATE OF LOAN TAKEN	OPENING BALANCE 01 JULY 2024	July 2024		CLOSING BALANCE AS AT 31 JULY 2024
			REDEEMED OR WRITTEN OFF	INTEREST	
DBSA	01/11/2010	11 441 686.26	1 556 929.07		9 884 757.19
NEDBANK	21/12/2020	9 432 126.73	1 781 966.99		7 650 159.74
<b>TOTAL</b>		<b>20 873 813.000</b>	<b>3 338 896.06</b>		<b>17 534 917</b>

**Long-term loan expenditure for July is R 17 534 917.00**

## 11. Allocation and grant receipts and expenditure

### Capital expenditure

17. CAPEX GRANTS PENDING JULY			
	Received	Spent	
<b>MIG</b>	<b>16 374 000.00</b>	<b>3 439 764.79</b>	<b>21.00%</b>
<b>INEP</b>	<b>7 000 000.00</b>		<b>0.00%</b>
<b>WSIG</b>	<b>13 342 000.00</b>		<b>0.00%</b>
<b>MINING TOWN</b>	<b>0.00</b>		<b>0.00%</b>
	<b>36 716 000.00</b>	<b>3 089 056.56</b>	<b>4.00%</b>

## ■ PERFORMANCE ON CONDITIONAL GRANTS

Description	Original Budget	July spending	YTD receipt	YTD spent	Total unspent/overspent	% Spent from receipt
INEP	17 768 000.00	-	7 000 000.00			
WSIG	33 342 000.00	-	13 342 000.00			
MINING TOWN	42 000 000.00	-				
MIG	77 320 000.00	3 439 764.79	16 674 000.00	3 439 764.79	13 234 235.21	2.01%
<b>TOTAL</b>	<b>170 430 000.00</b>	<b>3 439 764.79</b>	<b>37 016 000.00</b>	<b>3 439 764.79</b>	<b>13 234 235.21</b>	

## ■ PERFORMANCE ON UNCONDITIONAL GRANTS

Description	Original Budget	July spending	YTD receipt	YTD spent	Total unspent/overspent	% Spent from receipt
FMG	2 800 000.00	65 360.65		65 360 65	2 734 639.35	2.33
HIV/AIDS						
LIBRARY	23 254 000.00	1 145 083.92		1 145 083.92		
EPWP(COGTA)	1 232 000.00	100 849.01		100 849.01		
EPWP	500 000.00	116 872.00		116 872.00		
<b>TOTAL</b>	<b>27 786 000.00</b>	<b>1 428 165.58</b>		<b>1 428 165.58</b>		



## 12. Capital programme performance

Expenditure incurred on Capital amounted to **R3 439 764.79** for the month of July. The total capital expenditure to date amounts to **R170 430 000** and the percentage spending is currently at **2.01%**.

### PROJECTED LIST 2024/25

#### CAPITAL BUDGET 2024'25

#### MONTH 1

PROJECT NUMBER	Project Description	FUNDING SOURCE	BUDGET 2024/2025	PLANNED	ACTUAL
				Jul-24	Jul-24
<b>ROADS AND STORMWATER</b>					
P769/Ph8		MIG	3 886 000	0	350 708.05
P769/PH8	Khutsong Roads and Stormwater (Phase 8)	MIG	10 000 000		681 865
P770/Ph8	Kokosi Roads and Stormwater (Phase 4)	MIG	6 000 000	400 000	
P757/Ph7	Kokosi Roads and Stormwater (Phase 7)	MIG	2 500 000	0	
P771/Ph8	Kokosi Roads and Stormwater (Phase 8)	MIG	10 000 000	0	
PNew	Access Roads Kokosi WWTW	MIG	2 062 150		
PNew	Access Roads Wedela WWTW	MIG	1 768 850	0	
P758/Ph7	Wedela Ext 3 Roads and Stormwater (Phase 7)	MIG	6 000 000	2 000 000	
P772/Ph8	Wedela Ext 3 Roads and Stormwater (Phase 8)	MIG	8 500 000	708 333	660 293
P773 Stage 4	Khutsong North Water & Sewer Reticulation (Stage 4)	MIG	7 000 000	583 333	742 220
PNew	Upgrading of Kokosi Stadium	MIG	6 000 000	1 500 000	
P775	Upgrading of Wedela Recreation Club	MIG	4 000 000	333 333	
PNew	Merafong Roads and Stormwater Maintenance	MIG	2 000 000	1 200 000	
PNew	Merafong Water and Sanitation Maintenance	MIG	2 000 000	0	
PNew	Rehabilitation of Carletonville Cemetery Road	MIG	5 623 000	0	1 004 679

			<b>77 320 000</b>	<b>6 725 000</b>	<b>3 439 764.19</b>
<b>ELECTRICITY (5231)</b>					
PNew	2x40 132-11KV Plover Substation	INEP	7 768 000		
PNew	132KV -150M Loop in-loopout Overhead Line for Plover	INEP	10 000 000		
			<b>17 768 000</b>	<b>0</b>	<b>0</b>
<b>WATER AND SANITATION (5211/3221)</b>					
P763	Upgrading & Rehabilitation of Wedela WWTW	WSIG	10 000 000	0	
P777	Foundation Stabilisation of Addata Reservoir	WSIG	5 000 000	0	
Pnew	Wilverdiend WWTW		2 000 000		
Pnew	Refurbishment Khutsong WWTW	WSIG	10 000 000	0	
Pnew	Installation of Zone meter and PRV	WSIG	6 342 000	0	
			<b>33 342 000</b>	<b>0</b>	
<b>MINING TOWNS ALLOCATION</b>					
P778	Khutsong Rehabilitation of Sinkholes	HSG	12 000 000		
PNew	Khutsong Bulk Roads and Stormwater Phase 2	HSG	30 000 000		
			<b>42 000 000</b>	<b>0</b>	
<b>TOTAL CAPITAL</b>			<b>170 430 000</b>	<b>6 725 000</b>	<b>3 439 765</b>

■ **13. Other supporting documents.**

**AUDIT FINDINGS**

The Municipality received a Disclaimer audit opinion from Auditor General during the 2023/2024 financial year. An audit action plan is currently being addressed by all departments and also external third parties assisting the municipality

**FRUITLESS AND WASTEFUL EXPENDITURE**

Fruitless and wasteful expenditure				
<b>Total</b>				<b>Amount R16 890 134.37</b>

There is Fruitless and wasteful expenditure incurred during the month is

The Irregular expenditure incurred during the month of July 2024 amounts to

■ **14. Other supporting documents.**

**Status of MSCOA CCG Systems Implementation:**

**3.3.1 General Ledger**

<b>Milestone</b>	<b>Task</b>	<b>Status</b>	<b>Comment</b>	
Take-on Balances	Migration of Audited Take-on Trial Balance as of 30 June 2023	100%	Variances has been investigated by the individual departments	2024/08/01
	General Ledger (Journals, Cashbooks) & Sub Ledger Transactions.	95%	Currently on the system with exception of accrual journals	2024/08/01

**3.3.2 Supply Chain Management**

<b>Milestone</b>	<b>Task</b>	<b>Status</b>	<b>Comment</b>	<b>Status date</b>
Data Migration	Migration of Supplier Master Files	Completed	Duplicate files have been locked as they were picked up & moved transactions to correct vendors.	2024/08/01

System Setup	-Setup & Customisation of System Parameters -Setting up defaults -Creating Step approvals & Linking steps to events -Creating Incident types and groups	Completed		2024/08/01
System Testing	Testing System Processes and Transactions	Completed		
System Training	Pre-Go Live End-user System Training on E-Procurement	Ongoing	To enrol ongoing programme to train user department.	2024/08/01
System Support	Requisitions and Approvals	Ongoing		
	Supply Chain Processes	Ongoing		

### 3.3.3 Expenditure and Trade Payables

Milestone	Task	Status	Comment	
System Setup	Setup & Customisation of System Parameters	Completed		2024-08-01
System Testing	Testing System Processes and Transactions	Completed	Revenue transaction codes to be revalidated due to finding revenue debit balances	2024-08-01
System Training	End-user on the job System Training	Completed	Continued trainings on Revenue and GL usage is ongoing	2024-08-01
Take-on Balances	Creditors Take On Balances	Completed	Remaining AG findings being corrected.	2024-08-01
System Support	Supplier Invoices and Payments	ongoing		2024-08-01

### 3.3.4 Billing and Revenue

Milestone	Task	Status	Comment	
Data Migration	Customer master files	completed		2024/08/01
	Consolidated Valuation roll	Completed		2024/08/01

	Meter Master Files and Meter Books through E-Billing	Completed		2024/08/01
	Rate Tariffs	Completed		2024/08/01
System Setup	Setup & Customisation of System Parameters	Completed		2024/08/01
System Testing	Testing System Processes and Transactions	Completed		2024/08/01
System Training	-Pre-Go Live End-user System Training -Handholding with the client	Completed		2024/08/01
Take-on Balances	Debtors Take-on Balances as of 30 June 2023	Completed		2024/08/01
Ongoing Support	-Customer Billing -Printing of Accounts and Bulk Emailing	ongoing	Fines Traffic information revenue migration pending from take on balances	2024/08/01
	Receipting	Ongoing	Cahiers trained.	2024/08/01

### 3.3.5 Point of sale

Milestone	Task	Status	Comment	Status date
System Setup	Setup & Customisation of System Parameters	Completed		2024/08/01
System Testing	Testing System Processes and Transactions	Completed		2024/08/01
System Training	Pre-Go Live End-user System Training	Completed		2024/08/01
System support	Customer Transactions	Ongoing		2024/08/01

### 3.3.6 Budget Module

Milestone	Task	Status	Comment	Status date
System Setup	Setup & Customisation of the budget module System	Completed		2024-08-01
Budget Capturing	Capturing Budget for the 2024 and 2025 FY	Completed		2024-08-01
Budget Setups	Deployment of Municipal Planning and Budgeting Module (MPBM)	Completed		2024-08-01
Schedule and data Strings	Running of applicable schedules and data strings for submission	Completed		2024-08-01
System Training	Pre-Go Live End-user System Training	Ongoing		2024-08-01

### 3.3.7 Payroll Management

Milestone	Task	Status	Comment	Status date
Data Migration	Migration of Employee Master Files	Completed		2024/08/01
System Setup	Setup & Customisation of System Parameters -Payroll configurations -Bulk Actions -Security Roles	Completed		2024/08/01

System Training	Pre-Go Live End-user on the job System Training -Client Hand-holding	Ongoing		2024/08/01
Take-on Balances	Financial data Take-on to HCM Solutions	Completed	IRP5's are ready for collection	2024/08/01
Go Live	Payroll Transactions	Completed		2024/08/01

### 3.3.8 Human Resources

Milestone	Task	Status	Comment	Status date
Data Migration	Leave Reports Master Files	In Progress	Employees with negative balances from manual books. The matter is being investigated by Hr	2024/08/01
System Setup	Setup & Customisation of System Parameters -Employee records Management -Planning in Progress for job posts Management	In Progress		2024/08/01
System Support	Testing System Processes and Transactions -System caters for more than 1 Payroll type Staff, sec 57, councillors, temp, pensioners)	Ongoing		2024/08/01

○ **Issues identified during the implementation of IFMS:**

Issue	Module	Resolution	Status	Resolution Date
Creation of Different Users for System Administrator (sa)	Administration	CCG System will do Database Administration.	Resolved	2024/08/01

E- Leave Functionality Portal for employee self service	HR and Payroll	E-Leave functionality portal will be setup once HR Processes are done.	Pending	2024/08/01
Leave Reports Master Files	HR and Payroll	CCG Systems currently working on HR Integration	In Progress	2024/08/01
Expenditure Transactions posted in the 2022/2023 FY	Expenditure and Trade Payables	Transactions paid in the Current year but relates to 2022/2023 FY	In Progress	2024/08/01
Expenditure Capturing-Staff Not paying attention to detail when Capturing vouchers	Expenditure and Trade Payables	Transactions that falls outside of reporting year being investigated	In Progress	2024/08/01
Missing Vouchers	Expenditure and Trade Payables	Vouchers that are posted missing, there is incorrect transactions posted of which original vouchers are requested and this was not found.	Resolved	2024/08/01
Emails for employees not provided	HR and Payroll	Emails for ESS purposes requested	In Progress	2024/08/01
Finalisation of Leave reports	HR and Payroll	Leave reports have been provided and capturing is in progress	In Progress	2024/08/01
General Ledger Extract	AFS	To ensure that the GL aligns with TB and that opening Balances and closing balances are pulling correctly	In Progress	2024/08/01
General Ledger and TB Completion	AFS	Completion of GL and tb for the current FY is in Progress and Assets and Year end journals are not yet processed into the system	In Progress	2024/08/01
Network Connection	System Support	The network that Sage Evolution is operating on is an ongoing issue with no clear solution of when the issue will be cleared to allow less to zero interruptions	Pending. Server migration to separate line for connectivity for SAGE. The current I.T line is slow and too many disruptions.	2024/08/01



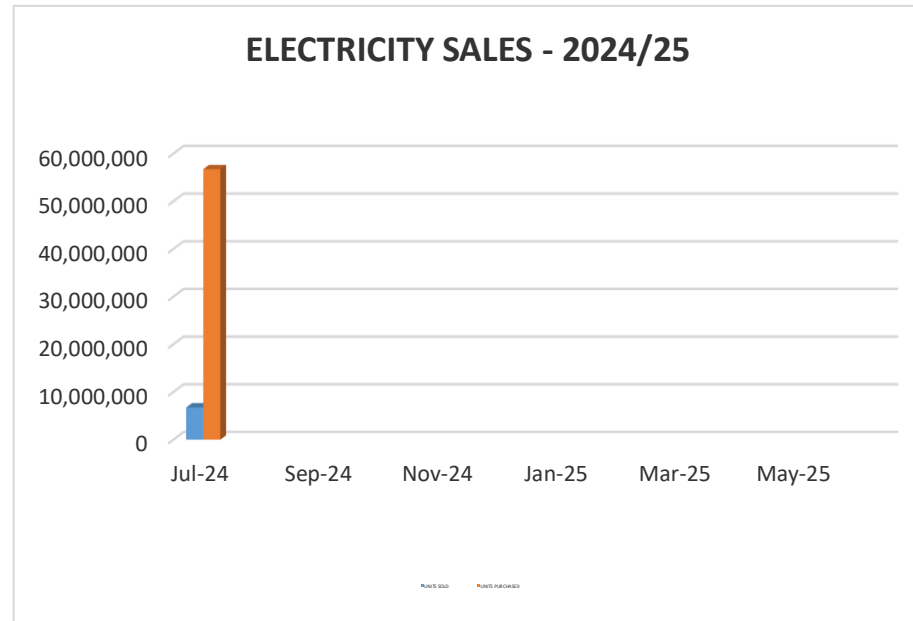
## 15. Distribution Losses.

### Electricity Losses Month 01

ELECTRICITY LOSSESS JULY 2024 TO JUNE 2025

100

	UNITS SOLD	UNITS PURCHASED	% SOLD	% LOSS
Jul-24	6 740 110	56 719 095	11.88	88.12
Aug-24				
Sep-24				
Oct-24				
Nov-24				
Dec-24				
Jan-25				
Feb-25				
Mar-25				
Apr-25				
May-25				
Jun-25				
<b>AVERAGE</b>	<b>6 740 110.00</b>	<b>56 719 095.00</b>	<b>11.88</b>	<b>88.12</b>

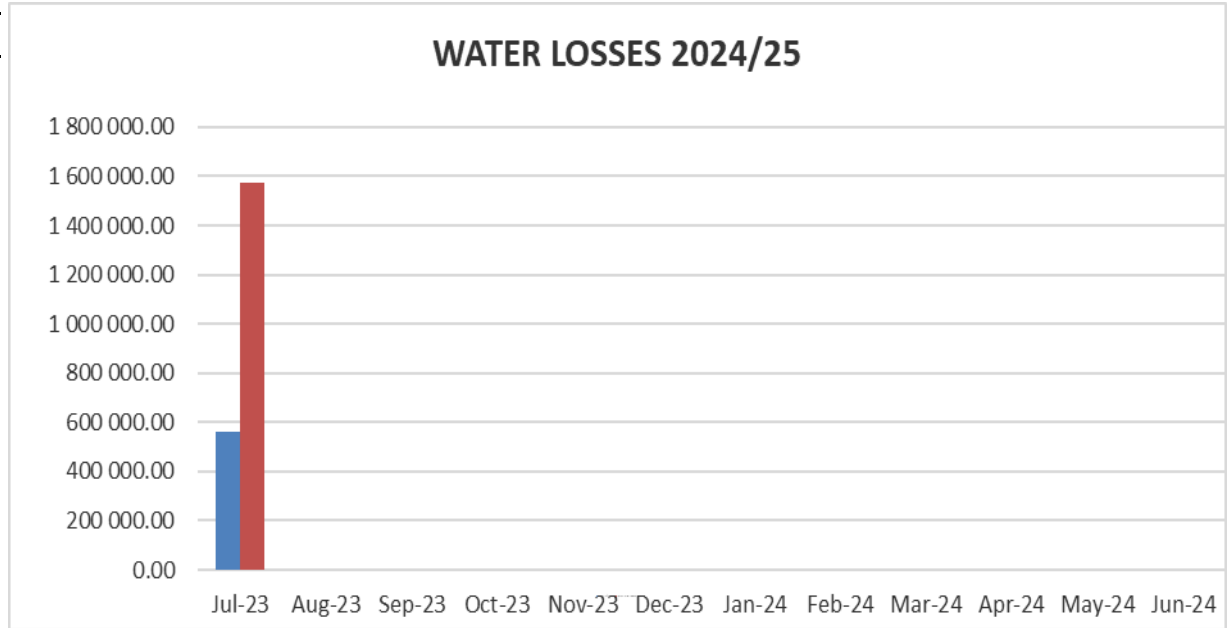


The Electricity losses for the month of July 2024 decreased from **65.05%** to **88.12%** against the norm of the industrial gazetted standard norm that is between **10%**

**Water Losses Month 01**

PRIVATE & MINES PURCHASED AND UNIT SOLD					
	SOLD	PURCHASED	DIFFERENCE	SOLD	LOSSES
JULY'23	1098799	2105474	1006675	52.19	47.81
AUG'23					
SEPT'23					
OCT'23					
NOV'23					
DEC'23					
JAN'24					
FEB'24					
MAR'24					
APR'24					
MAY'24					
JUNE'24					

AVERAGE      1 098 799.33      2 105 474.00      1 006 674.67      52.19      47.81



Unit Purchased	2 105 474.00	Rand Purchased	29 316 274.62	<b>Unit Sold</b>	1 098 799.33
		Average Rand	13.92383597		
		Water Sold in Rands	15 299 501.64		
		Water loss	14 016 772.98		

## ■ 16. Conclusion

- 1) That cognizance be taken of the financial performance achievements for month 01 of the financial year ended July 2024 in accordance with Section 71 of the MFMA.
- 2) That the revenue of the municipality be adjusted to be in line with the mid-term performance.
- 3) That stringent credit control and debt collection measures be implemented to improve the funding of the budget.
- 4) That the expenditure budget be reduced to be in line with the realistically anticipated revenue to be collected.
- 5) That the programme to reduce water be undertaken to reduce the expenditure on water purchases.
- 6) That the implementation of the capital budget from grants be accelerated to avoid funds being returned with the resultant negative impact on service delivery.

## 17. Annexure A: C-schedules

Merafong City Local Municipality

### 2) Table C1 Monthly Budget Statement Summary

#### GT484 Merafong City - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	693 215	737 199	40 798	40 798	61 433	(20 635)	-34%	737 199
Service charges	658 134	1 085 779	89 416	89 416	90 482	(1 065)	-1%	1 085 779
Investment revenue	19 422	-	-	-	-	-		-
Transfers and subsidies - Operational	19 422	15 000	176	176	1 250	(1 074)	-86%	15 000
Other own revenue	482 244	801 910	165 626	165 626	72 038	93 588	130%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 872 438</b>	<b>2 639 888</b>	<b>296 016</b>	<b>296 016</b>	<b>225 202</b>	<b>70 814</b>	<b>31%</b>	<b>2 639 888</b>
Employee costs	411 269	539 316	43 700	-	44 943	(44 943)		539 316
Remuneration of Councillors	26 332	28 517	2 170	-	2 376	(2 376)		28 517
Depreciation and amortisation	26	171 600	-	-	14 300	(14 300)		171 600
Interest	59 932	153 118	1 959	1 959	12 760	(10 801)		153 118
Inventory consumed and bulk purchases	927 532	652 964	91 913	56 747	54 400	2 347		652 796
Transfers and subsidies	823	1 102	31	31	92	(61)	-66%	1 102
Other expenditure	455 755	1 052 278	16 249	92 072	20 535	71 537	348%	1 052 278
<b>Total Expenditure</b>	<b>1 881 669</b>	<b>2 598 895</b>	<b>156 023</b>	<b>150 809</b>	<b>149 406</b>	<b>1 403</b>	<b>1%</b>	<b>2 598 727</b>
<b>Surplus/(Deficit)</b>	<b>(9 231)</b>	<b>40 993</b>	<b>139 993</b>	<b>145 207</b>	<b>75 797</b>	<b>69 411</b>	<b>92%</b>	<b>41 161</b>
Transfers and subsidies - capital (monetary allocations)	107 320	170 430	-	-	8 646	(8 646)	-100%	170 430
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>98 089</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>	<b>60 765</b>	<b>72%</b>	<b>211 591</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>98 089</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>	<b>60 765</b>	<b>72%</b>	<b>211 591</b>

GT484 Merafong City - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	147 086	191 640	3 397	3 397	15 970	(12 573)	-79%	191 640
Capital transfers recognised	136 561	170 430	3 367	3 367	14 202	(10 835)	-76%	170 430
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 725	21 210	-	-	1 768	(1 768)	-100%	21 210
<b>Total sources of capital funds</b>	145 286	191 640	3 367	3 367	15 970	(12 603)	-79%	191 640
<b>Financial position</b>								
Total current assets	1 835 874	1 283 083		1 994 781				1 283 083
Total non current assets	3 422 744	3 327 490		3 426 141				3 327 490
Total current liabilities	2 996 858	2 227 748		2 983 670				2 227 748
Total non current liabilities	153 714	47 429		153 849				47 429
Community wealth/Equity	2 177 251	2 335 228		2 352 607				2 335 396
<b>Cash flows</b>								
Net cash from (used) operating	(1 884 110)	616 560	(105 029)	201 676	353 372	151 697	43%	616 560
Net cash from (used) investing	306 661	(163 179)	(3 397)	3 397	13 598	10 202	75%	(163 179)
Net cash from (used) financing	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(1 374 252)</b>	<b>295 349</b>	<b>-</b>	<b>205 072</b>	<b>208 939</b>	<b>3 866</b>	<b>2%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 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	72 698	115 526	75 040	67 275	57 937	799 890	4 458 664	5 807 288
<b>Creditors Age Analysis</b>								
Total Creditors	(23 830)	46 175	45 023	43 396	59 274	422 622	1 450 253	2 124 510

**3) Table C3: Month 01 Budget Statement - Financial Performance (Revenue and Expenditure by Municipal vote)**

**GT484 Merafong City - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July**

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>	1								
Vote 1 - Municipal Manager		-	561	38 142	38 142	37	38 105	104207.2%	561
Vote 2 - Finance		1 170 874	1 565 889	178 674	178 674	125 362	53 312	42.5%	1 622 808
Vote 3 - Community and Social Services		2 445		3 765	3 765	1 942	1 823	93.9%	23 307
Vote 4 - Sport and Recreation		7	15	0	0	1	2	-123.1%	15
Vote 5 - Public Safety		-	-	-	-	-	-		-
Vote 6 - Housing		28 005	43 538	-	-	3 628	(3 628)	-100.0%	43 538
Vote 7 - Health		-	-	-	-	-	-		-
Vote 8 - Planning and Development		197 236	18 173	193	193	1 514	(1 322)	-87.3%	18 173
Vote 9 - Road Transport		-	2 841	-	-	237	(237)	-100.0%	2 841
Vote 10 - Energy Sources		357 171	418 857	39 908	39 908	37 974	1 935	5.1%	418 857
Vote 11 - Water Management		148 287	180 469	34 606	34 606	47 968	(13 362)	-27.9%	180 469
Vote 12 - Waste Water Management		42 409	20 842	226	226	6 955	(6 729)	-96.8%	20 842
Vote 13 - Waste Management		30 278	19 223	9	9	8 129	(8 120)	-99.9%	19 223
Vote 14 - Internal Audit		-	-	-	-	-	-		-
Vote 15 - Other		3 045	346 174	492	492	103	389	378.8%	(346 174)
<b>Total Revenue by Vote</b>	2	<b>1 979 758</b>	<b>2 639 887</b>	<b>296 016</b>	<b>296 016</b>	<b>233 848</b>	<b>62 168</b>	<b>26.6%</b>	<b>2 004 459</b>

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Expenditure by Vote</b>	1								
Vote 1 - Municipal Manager		91 074	168 915	83 686	83 686	14 076	69 610	494.5%	168 915
Vote 2 - Finance		328 773	406 375	8 746	8 746	33 865	(25 119)	-74.2%	406 375
Vote 3 - Community and Social Services		69 583	65 857	89	89	5 488	(5 399)	-98.4%	65 857
Vote 4 - Sport and Recreation		26 057	33 209	-	-	2 767	(2 767)	-100.0%	33 209
Vote 5 - Public Safety		5 645	1 450	25	25	121	(96)	-79.1%	1 450
Vote 6 - Housing		6 633	5 937	-	-	495	(495)	-100.0%	5 937
Vote 7 - Health		-	3 000	-	-	250	(250)	-100.0%	3 000
Vote 8 - Planning and Development		45 858	48 561	2	2	4 047	(4 045)	-99.9%	48 561
Vote 9 - Road Transport		46 645	179 538	1 902	1 902	14 961	(13 060)	-87.3%	179 538
Vote 10 - Energy Sources		597 266	542 780	61 554	61 554	42 163	19 392	46.0%	542 780
Vote 11 - Water Management		536 043	568 284	-	-	23 953	(23 953)	-100.0%	682 585
Vote 12 - Waste Water Management		40 096	89 961	(37)	(37)	2 279	(2 315)	-101.6%	89 961
Vote 13 - Waste Management		64 714	132 650	-	-	4 527	(4 527)	-100.0%	132 650
Vote 14 - Internal Audit		4 726	4 973	55	55	414	(359)	-86.6%	4 973
Vote 15 - Other		18 555	347 406	-	-	-	-		347 406
<b>Total Expenditure by Vote</b>	2	<b>1 881 669</b>	<b>2 598 895</b>	<b>156 023</b>	<b>156 023</b>	<b>149 406</b>	<b>6 617</b>	<b>4.4%</b>	<b>2 713 196</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>98 089</b>	<b>40 992</b>	<b>139 993</b>	<b>139 993</b>	<b>84 442</b>	<b>55 551</b>	<b>65.8%</b>	<b>(708 737)</b>

**3) Table C4: Month 01 Budget Statement – Financial Performance (Revenue and Expenditure)**

**GT484 Merafong City - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July**

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original 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		351 369	425 282	39 929	39 929	35 440	4 489	13%	425 282
Service charges - Water		148 302	479 320	34 606	34 606	39 943	(5 337)	-13%	479 320
Service charges - Waste									
Water Management		77 390	83 542	7 272	7 272	6 962	310	4%	83 542
Service charges - Waste									
management		81 074	97 635	7 609	7 609	8 136	(528)	-6%	97 635
Sale of Goods and									
Rendering of Services		1 611	4 846	241	241	401	(160)	-40%	4 846
Agency services		-	-	-	-	-	-		-
Interest		-	-	-	-	-	-		-
Interest earned from									
Receivables		4 198	239 231	45 652	45 652	19 936	25 716	129%	239 231
Interest from Current and									
Non Current Assets		19 422	15 000	176	176	1 250			15 000
Dividends		13 226	-	-	-	-	-		-
Rent on Land		192 811	0	-	-	0	(0)		0
Rental from Fixed Assets		2 950	1 614	13	13	135	(122)	-91%	1 614
Licence and permits		1	13 568	-	-	1 131	(1 131)	-100%	13 568
Operational Revenue		51	10 615	1	1	733	733	-100%	10 615
<b>Non-Exchange Revenue</b>									
Property rates		693 215	737 199	40 798	40 798	61 433	(20 635)	-34%	737 199
Surcharges and Taxes		-	16 247	-	-	1 354	1 354		16 247
Fines, penalties and forfeits		534	2 176	1	1	181	(180)		2 176
Licence and permits		-	-	-	-	-	-		-
Transfers and subsidies -									
Operational		294 679	337 435	119 718	119 718	28 120	91 598		337 435
Interest		-	290 647	-	-	24 221	(24 221)		290 647
Fuel Levy		-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-		-
Gains on disposal of									
Assets		-	-	-	-	-	-		-
Other Gains		-	(114 469)	-	-	-	-		(114 469)
Discontinued Operations		-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 888 833</b>	<b>2 639 888</b>	<b>296 016</b>	<b>296 016</b>	<b>225 202</b>	<b>70 814</b>	<b>31%</b>	<b>2 639 888</b>

**GT484 Merafong City - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July**

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast



R thousands								%	
<b>Revenue</b>									
<b>Expenditure By Type</b>	-								
Employee related costs	411 269	539 316	43 700	-	44 943	(44 943)	-100%		539 316
Remuneration of councillors	26 332	28 517	2 170	-	2 376	(2 376)	-100%		28 517
Bulk purchases - electricity	567 768	431 007	56 719	56 719	35 917	20 802			431 007
Inventory consumed	359 764	221 957	35 194	28	18 482	(18 454)			221 789
Debt impairment	-	805 859	-	-	-	-			805 859
Depreciation and amortisation	26	171 600	-	-	14 300	(14 300)	-100%		171 600
Interest	59 932	153 118	1 959	1 959	12 760	(10 801)	-85%		153 118
Contracted services	249 483	157 224	11 427	11 427	13 102	(1 675)	-13%		157 224
Transfers and subsidies	823	1 102	31	31	92	(61)	-66%		1 102
Irrecoverable debts written off	110 638	-	175	75 997	-	75 997			-
Operational costs	95 634	89 195	4 647	4 647	7 433	(2 786)	-37%		89 195
Losses on Disposal of Assets	-	-	-	-	-	-			-
Other Losses	-	-	-	-	-	-			-
<b>Total Expenditure</b>		<b>1 881 669</b>	<b>2 598 895</b>	<b>156 023</b>	<b>150 809</b>	<b>149 406</b>	<b>1 403</b>	<b>1%</b>	<b>2 598 727</b>
<b>Surplus/(Deficit)</b>		<b>(836)</b>	<b>40 993</b>	<b>139 993</b>	<b>145 207</b>	<b>75 797</b>	<b>69 411</b>	<b>0</b>	<b>41 161</b>
Transfers and subsidies - capital (monetary allocations)	107 320	170 430	-	-	8 646	(8 646)	(0)		170 430
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-			-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>106 485</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>				<b>211 591</b>
Income Tax	-	-	-	-	-	-			-
<b>Surplus/(Deficit) after income tax</b>	<b>106 485</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>				<b>211 591</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>106 485</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>				<b>211 591</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		<b>106 485</b>	<b>211 423</b>	<b>139 993</b>	<b>145 207</b>	<b>84 442</b>			<b>211 591</b>

**7) Table C5: Month 01 Budget Statement – Capital Expenditure by vote, standard classification and funding**

**GT484 Merafong City - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July**

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Single Year expenditure appropriation</b>	2								
Vote 1 - Municipal Manager		-	2 340	-	-	195	(195)	-100%	2 340
Vote 2 - Finance		10 526	10 500	30	30	875	(846)	-97%	10 500
Vote 3 - Community and Social Services		9 094	4 000	-	-	333	(333)	-100%	4 000
Vote 4 - Sport and Recreation		-	6 500	-	-	542	(542)	-100%	6 500
Vote 5 - Public Safety		-	1 160	-	-	97	(97)	-100%	1 160
Vote 6 - Housing		-	-	-	-	-	-		-
Vote 7 - Health		-	-	-	-	-	-		-
Vote 8 - Planning and Development		-	-	-	-	-	-		-
Vote 9 - Road Transport		62 875	52 320	2 300	2 300	4 360	(2 060)	-47%	52 320
Vote 10 - Energy Sources		33 094	17 768	-	-	1 481	(1 481)	-100%	17 768
Vote 11 - Water Management		14 981	43 342	-	-	3 612	(3 612)	-100%	43 342
Vote 12 - Waste Water Management		16 517	50 210	1 067	1 067	4 184	(3 117)	-74%	50 210
Vote 13 - Waste Management		-	-	-	-	-	-		-
Vote 14 - Internal Audit		-	-	-	-	-	-		-
Vote 15 - Other		-	3 500	-	-	292	(292)	-100%	3 500
<b>Total Capital single-year expenditure</b>	4	147 086	191 640	3 397	3 397	15 970	(12 573)	-79%	191 640
<b>Total Capital Expenditure</b>		<b>147 086</b>	<b>191 640</b>	<b>3 397</b>	<b>3 397</b>	<b>15 970</b>	<b>(12 573)</b>	<b>-79%</b>	<b>191 640</b>

**GT484 Merafong City - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July**

Vote Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast

R thousands	1							%	
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>		10 526	16 340	30	30	1 362	(1 332)	-98%	16 340
Executive and council		-	2 340	-	-	195	(195)	-100%	2 340
Finance and administration		10 526	14 000	30	30	1 167	(1 137)	-97%	14 000
Internal audit		-	-	-	-	-	-		-
<b>Community and public safety</b>		9 094	11 660	-	-	972	(972)	-100%	11 660
Community and social services		9 094	4 000	-	-	333	(333)	-100%	4 000
Sport and recreation		-	6 500	-	-	542	(542)	-100%	6 500
Public safety		-	1 160	-	-	97	(97)	-100%	1 160
Housing		-	-	-	-	-	-		-
Health		-	-	-	-	-	-		-
<b>Economic and environmental services</b>		62 875	52 320	2 300	2 300	4 360	(2 060)	-47%	52 320
Planning and development		-	-	-	-	-	-		-
Road transport		62 875	52 320	2 300	2 300	4 360	(2 060)	-47%	52 320
Environmental protection		-	-	-	-	-	-		-
<b>Trading services</b>		64 591	111 320	1 067	1 067	9 277	(8 209)	-88%	111 320
Energy sources		33 094	17 768	-	-	1 481	(1 481)	-100%	17 768
Water management		14 981	43 342	-	-	3 612	(3 612)	-100%	43 342
Waste water management		16 517	50 210	1 067	1 067	4 184	(3 117)	-74%	50 210
Waste management		-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	147 086	191 640	3 397	3 397	15 970	(12 573)	-79%	191 640

**GT484 Merafong City - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July**

Vote Description	Ref	2023/24	Budget Year 2024/25	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget						
R thousands	1								
<b>Funded by:</b>									
National Government		132 227	170 430	3 367	3 367	14 202	(10 835)	-76%	170 430
Provincial Government		4 333	-	-	-	-	-		-
District Municipality Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-		-
Transfers recognised - capital		136 561	170 430	3 367	3 367	14 202	(10 835)	-76%	170 430
Borrowing	6	-	-	-	-	-	-		-
Internally generated funds		8 725	21 210	-	-	1 768	(1 768)	-100%	21 210
<b>Total Capital Funding</b>		145 286	191 640	3 367	3 367	15 970	(12 603)	-79%	191 640

## 8) Table C6: Month 01 Budget Statement – Financial Position

### GT484 Merafong City - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2023/24	Budget Year 2024/25	Adjusted Budget	YearTD actual	Full Year Forecast
		Audited Outcome	Original Budget			
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		252 762	626 413	–	325 631	626 413
Trade and other receivables from exchange transactions		2 091 308	39 391	–	(2 067 496)	39 391
Receivables from non-exchange transactions		3 147 884	310 376	–	3 198 193	310 376
Current portion of non-current receivables		–	–	–	–	–
Inventory		958	9 845	–	958	9 845
VAT		525 578	297 059	–	537 496	297 059
Other current assets		–	–	–	–	–
<b>Total current assets</b>		<b>6 018 490</b>	<b>1 283 083</b>	<b>–</b>	<b>1 994 781</b>	<b>1 283 083</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		217 300	216 841	–	217 300	216 841
Property, plant and equipment		3 196 877	3 111 183	–	3 200 274	3 111 183
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		136	136	–	136	136
Intangible assets		8 431	(670)	–	8 431	(670)
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>3 422 744</b>	<b>3 327 490</b>	<b>–</b>	<b>3 426 141</b>	<b>3 327 490</b>
<b>TOTAL ASSETS</b>		<b>9 441 234</b>	<b>4 610 573</b>	<b>–</b>	<b>5 420 922</b>	<b>4 610 573</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>	–					
Bank overdraft		–	51 960	–	–	51 960
Financial liabilities		12 244	13 521	–	12 244	13 521
Consumer deposits		33 042	–	–	31 306	–
Trade and other payables from exchange transactions		2 300 870	1 934 609	–	2 248 080	1 934 609
Trade and other payables from non-exchange transactions		164 333	31 294	–	194 049	31 294
Provision		39 803	39 388	–	39 803	39 388
VAT		446 566	156 976	–	458 188	156 976
Other current liabilities		–	–	–	–	–

<b>Total current liabilities</b>		<b>2 996 858</b>	<b>2 227 748</b>	<b>-</b>	<b>2 983 670</b>	<b>2 227 748</b>
<b>Non current liabilities</b>						
Financial liabilities		6 569	17 535	-	6 705	17 535
Provision		32 329	29 894	-	32 329	29 894
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		114 815	-	-	114 815	-
<b>Total non current liabilities</b>		<b>153 714</b>	<b>47 429</b>	<b>-</b>	<b>153 849</b>	<b>47 429</b>
<b>TOTAL LIABILITIES</b>		<b>3 150 572</b>	<b>2 275 177</b>	<b>-</b>	<b>3 137 519</b>	<b>2 275 177</b>
<b>NET ASSETS</b>	2	<b>6 290 662</b>	<b>2 335 396</b>	<b>-</b>	<b>2 283 403</b>	<b>2 335 396</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated surplus/(deficit)		(167 008)	2 335 396	-	8 348	2 335 396
Reserves and funds		2 344 259	-	-	2 344 259	-
Other						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 177 251</b>	<b>2 335 396</b>	<b>-</b>	<b>2 352 607</b>	<b>2 335 396</b>

### 9) Table C7: Month 01 Budget Statement – Cash Flow

GT484 Merafong City - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2023/24	Budget Year							
		Audited Outcome	2024/25 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		381 504	526 258	–	16 558	16 558	43 855	(27 297)	-62%	526 258
Service charges		86 695	591 164	–	1 617	1 617	49 264	(47 646)	-97%	591 164
Other revenue		5 148	32 765	–	256	256	2 730	(2 474)	-91%	32 765
Transfers and Subsidies - Operational		75 724	337 435	–	16 374	16 374	28 120	(11 746)	-42%	337 435
Transfers and Subsidies - Capital		55 330	170 430	–	13 342	13 342	14 203	(861)	-6%	170 430
Interest		19 422	549 738	–	176	176	45 812	(45 636)	-100%	549 738
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(1 460 877)	(1 437 008)	–	(153 353)	153 353	156 538	3 186	2%	(1 437 008)
Finance charges		–	(153 118)	–	–	–	12 760	12 760	100%	(153 118)
Transfers and Subsidies		–	(1 102)	–	–	–	92	92	100%	(1 102)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(834 054)</b>	<b>616 560</b>	<b>–</b>	<b>(105 029)</b>	<b>201 676</b>	<b>353 372</b>	<b>151 697</b>	<b>43%</b>	<b>616 560</b>

**GT484 Merafong City - Table C7 Monthly Budget Statement - Cash Flow - M01 July**

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>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		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		306 661	(163 179)	-	(3 397)	3 397	13 598	10 202	75%	(163 179)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>306 661</b>	<b>(163 179)</b>	<b>-</b>	<b>(3 397)</b>	<b>3 397</b>	<b>13 598</b>	<b>10 202</b>	<b>75%</b>	<b>(163 179)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(530 393)</b>	<b>453 381</b>	<b>-</b>	<b>(108 426)</b>	<b>205 072</b>	<b>366 971</b>			<b>-</b>
Cash/cash equivalents at beginning:		203 197	(158 032)	-	-	-	(158 032)			-
Cash/cash equivalents at month/year end:		(327 195)	295 349	-		205 072	208 939			-

*References*