

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	55 326 542	15 016 369	27.1%	15 016 369	27.1%	13 627 686	28.2%	10.2%
Exchange Revenue								
Service charges - Electricity	22 877 694	5 980 191	26.1%	5 980 191	26.1%	5 786 519	29.3%	3.3%
Service charges - Water	6 728 439	1 608 732	23.9%	1 608 732	23.9%	1 423 012	23.4%	13.1%
Service charges - Waste Water Management	3 276 819	790 727	24.1%	790 727	24.1%	633 633	27.6%	24.8%
Service charges - Waste Management	1 810 355	418 177	23.1%	418 177	23.1%	438 572	25.5%	(4.7%)
Sale of Goods and Rendering of Services	1 524 595	388 414	25.5%	388 414	25.5%	367 626	25.0%	5.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 197 713	278 548	23.3%	278 548	23.3%	287 778	87.3%	(3.2%)
Interest earned from Current and Non Current Assets	127 166	45 014	35.4%	45 014	35.4%	17 381	21.6%	159.0%
Dividends	-	15	-	15	-	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	141 013	39 743	28.2%	39 743	28.2%	35 414	26.5%	12.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	49 614	55 359	111.6%	55 359	111.6%	28 713	66.2%	92.8%
Non-Exchange Revenue								
Property rates	8 175 144	2 187 388	26.8%	2 187 388	26.8%	1 852 634	24.4%	18.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	818 993	131 694	16.1%	131 694	16.1%	36 481	4.5%	261.0%
Licences or permits	325 612	94 748	29.1%	94 748	29.1%	94 033	29.0%	.8%
Transfer and subsidies - Operational	6 296 598	2 313 632	36.7%	2 313 632	36.7%	1 943 438	34.2%	19.0%
Interest	137 773	70 982	51.5%	70 982	51.5%	71 689	71.2%	(1.0%)
Fuel Levy	1 839 016	613 005	33.3%	613 005	33.3%	610 326	33.3%	.4%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	436	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	54 925 439	12 268 055	22.3%	12 268 055	22.3%	11 396 425	23.8%	7.6%
Employee related costs	11 519 348	2 630 089	22.8%	2 630 089	22.8%	2 566 095	23.7%	2.5%
Remuneration of councillors	157 678	36 785	23.3%	36 785	23.3%	36 789	24.4%	-
Bulk purchases - electricity	18 143 097	4 946 266	27.3%	4 946 266	27.3%	4 622 235	30.0%	7.0%
Inventory consumed	6 507 739	1 758 481	27.0%	1 758 481	27.0%	1 125 518	20.3%	56.2%
Debt impairment	6 083 068	1 296 579	21.3%	1 296 579	21.3%	-	-	(100.0%)
Depreciation and amortisation	3 043 465	28 549	0.9%	28 549	0.9%	710 380	25.0%	(96.0%)
Interest	1 539 781	44 413	2.9%	44 413	2.9%	65 664	4.4%	(32.4%)
Contracted services	5 810 777	955 477	16.4%	955 477	16.4%	712 686	13.4%	34.1%
Transfers and subsidies	726 771	70 821	9.7%	70 821	9.7%	46 653	8.9%	51.8%
Irrecoverable debts written off	2 238	117 768	5 262.0%	117 768	5 262.0%	1 191 079	25.3%	(90.1%)
Operational costs	1 391 478	382 807	27.5%	382 807	27.5%	315 307	27.5%	21.4%
Losses on disposal of Assets	-	17	-	17	-	200	-	(91.3%)
Other Losses	-	4	-	4	-	3 819	-	(99.9%)
Surplus/(Deficit)	401 103	2 748 314		2 748 314		2 231 261		
Transfers and subsidies - capital (monetary allocations)	2 412 000	206 876	8.6%	206 876	8.6%	170 428	7.4%	21.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 813 104	2 955 191		2 955 191		2 401 688		
Income Tax	2 223	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 810 881	2 955 191		2 955 191		2 401 688		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 810 881	2 955 191		2 955 191		2 401 688		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 810 881	2 955 191		2 955 191		2 401 688		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	2 767 670	217 658	7.9%	217 658	7.9%	231 586	7.0%	(6.0%)
National Government	2 320 177	206 829	8.9%	206 829	8.9%	148 096	6.7%	39.7%
Provincial Government	11 823	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 332 000	206 829	8.9%	206 829	8.9%	148 096	6.7%	39.7%
Borrowing	-	-	-	-	-	58 688	7.9%	(100.0%)
Internally generated funds	435 670	10 829	2.5%	10 829	2.5%	24 801	6.9%	(56.3%)
Capital Expenditure Functional	2 767 670	217 658	7.9%	217 658	7.9%	231 586	7.0%	(6.0%)
Municipal governance and administration	302 944	1 168	.4%	1 168	.4%	14 060	2.7%	(91.7%)
Executive and Council	25 000	-	-	-	-	-	-	-
Finance and administration	277 944	1 168	.4%	1 168	.4%	14 060	2.9%	(91.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	575 293	23 981	4.2%	23 981	4.2%	30 935	4.3%	(22.5%)
Community and Social Services	32 000	-	-	-	-	-	-	-
Sport And Recreation	27 575	84	.3%	84	.3%	3	-	2 704.8%
Public Safety	10 000	-	-	-	-	-	-	-
Housing	501 470	23 897	4.8%	23 897	4.8%	30 932	5.3%	(22.7%)
Health	4 248	-	-	-	-	-	-	-
Economic and Environmental Services	572 247	4 959	.9%	4 959	.9%	6 643	1.0%	(25.4%)
Planning and Development	24 650	-	-	-	-	-	-	-
Road Transport	543 597	4 509	.8%	4 509	.8%	6 643	1.2%	(32.1%)
Environmental Protection	4 000	450	11.2%	450	11.2%	-	-	(100.0%)
Trading Services	1 317 186	187 550	14.2%	187 550	14.2%	179 948	12.6%	4.2%
Energy sources	555 439	184 826	33.3%	184 826	33.3%	136 639	24.5%	35.3%
Water Management	587 000	1 655	.3%	1 655	.3%	19 515	2.8%	(91.5%)
Waste Water Management	127 646	1 068	.8%	1 068	.8%	23 793	26.0%	(95.5%)
Waste Management	47 100	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	51 287 747	14 559 214	28.4%	14 559 214	28.4%	13 571 629	76.7%	7.3%
Property rates	7 357 629	1 763 725	24.0%	1 763 725	24.0%	2 055 924	24.0%	(14.2%)
Service charges	31 487 776	7 705 245	24.5%	7 705 245	24.5%	8 153 807	26.7%	(5.5%)
Other revenue	3 739 946	2 180 546	58.3%	2 180 546	58.3%	2 634 313	(8.4%)	(17.2%)
Transfers and Subsidies - Operational	5 682 639	2 251 236	39.6%	2 251 236	39.6%	41 011	.9%	5 389.3%
Transfers and Subsidies - Capital	2 926 713	613 433	21.0%	613 433	21.0%	666 311	35.1%	(7.9%)
Interest	93 044	45 014	48.4%	45 014	48.4%	20 263	197.7%	122.1%
Dividends	-	15	-	15	-	-	-	(100.0%)
Payments	(47 436 916)	(15 044 938)	31.7%	(15 044 938)	31.7%	(15 965 545)	45.0%	(5.8%)
Suppliers and employees	(45 897 135)	(15 044 938)	32.8%	(15 044 938)	32.8%	(15 962 452)	44.9%	(5.7%)
Finance charges	(1 539 781)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(3 093)	(12.4%)	(100.0%)
Net Cash from/(used) Operating Activities	3 850 832	(485 724)	(12.6%)	(485 724)	(12.6%)	(2 393 916)	13.5%	(79.7%)
Cash Flow from Investing Activities								
Receipts	749 379	13 403	1.8%	13 403	1.8%	(11 556)	2.2%	(216.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 041)	350	(17.1%)	350	(17.1%)	(3)	.3%	(11 766.0%)
Decrease (increase) in non-current investments	751 420	13 054	1.7%	13 054	1.7%	(11 553)	2.2%	(213.0%)
Payments	(2 767 670)	(217 658)	7.9%	(217 658)	7.9%	(231 586)	7.0%	(6.0%)
Capital assets	(2 767 670)	(217 658)	7.9%	(217 658)	7.9%	(231 586)	7.0%	(6.0%)
Net Cash from/(used) Investing Activities	(2 018 291)	(204 254)	10.1%	(204 254)	10.1%	(243 142)	6.3%	(16.0%)
Cash Flow from Financing Activities								
Receipts	75 796	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	75 796	-	-	-	-	-	-	-
Payments	(1 725 931)	(85 867)	5.0%	(85 867)	5.0%	-	-	(100.0%)
Repayment of borrowing	(1 725 931)	(85 867)	5.0%	(85 867)	5.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 650 135)	(85 867)	5.2%	(85 867)	5.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	182 406	(775 845)	(425.3%)	(775 845)	(425.3%)	(2 637 057)	13.0%	(70.6%)
Cash/cash equivalents at the year begin:	1 721 143	(1 448)	(.1%)	(1 448)	(.1%)	1 080 278	67.5%	(100.1%)
Cash/cash equivalents at the year end:	1 903 548	338 356	17.8%	338 356	17.8%	(1 556 780)	8.4%	(121.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	751 028	9.5%	308 132	3.9%	269 768	3.4%	6 576 640	83.2%	7 905 567	33.5%	1 492 107	18.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 802 601	50.2%	272 562	7.6%	129 824	3.6%	1 385 972	38.6%	3 590 959	15.2%	45 543	1.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	649 665	13.4%	249 459	5.2%	198 664	4.1%	3 737 666	77.3%	4 835 455	20.5%	18 203	4%	-	-
Receivables from Exchange Transactions - Waste Water Management	264 978	11.6%	101 118	4.4%	84 016	3.7%	1 838 992	80.3%	2 289 105	9.7%	537 072	23.5%	-	-
Receivables from Exchange Transactions - Waste Management	170 921	9.5%	57 216	3.2%	47 638	2.6%	1 531 491	84.7%	1 807 266	7.7%	250 622	13.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 378	1.2%	4 846	1.8%	4 707	1.7%	262 050	95.3%	274 981	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	98 790	4.4%	81 357	3.7%	78 329	3.5%	1 963 891	88.4%	2 222 368	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38 577	5.6%	34 897	5.0%	14 103	2.0%	604 607	87.3%	692 183	2.9%	-	-	-	-
Total By Income Source	3 779 939	16.0%	1 109 587	4.7%	827 050	3.5%	17 901 309	75.8%	23 617 885	100.0%	2 343 546	9.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	102 554	39.4%	43 924	16.9%	35 227	13.5%	78 598	30.2%	260 302	1.1%	-	-	-	-
Commercial	2 046 483	34.9%	364 578	6.2%	229 904	3.9%	3 229 895	55.0%	5 870 859	24.9%	-	-	-	-
Households	1 596 033	9.4%	689 238	4.0%	553 525	3.2%	14 223 753	83.4%	17 062 549	72.2%	2 343 546	13.7%	-	-
Other	34 870	8.2%	11 848	2.8%	8 394	2.0%	369 064	87.0%	424 175	1.8%	-	-	-	-
Total By Customer Group	3 779 939	16.0%	1 109 587	4.7%	827 050	3.5%	17 901 309	75.8%	23 617 885	100.0%	2 343 546	9.9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 054 716	100.0%	-	-	-	-	-	-	3 054 716	87.8%
Bulk Water	421 155	100.0%	-	-	-	-	-	-	421 155	12.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	2 112	100.0%	-	-	-	-	-	-	2 112	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 477 983	100.0%	-	-	-	-	-	-	3 477 983	100.0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Financial Manager	Mr Kagiso Lerutla	011 999 1542

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	75 393 870	20 707 711	27.5%	20 707 711	27.5%	28 108 861	40.1%	(26.3%)
Exchange Revenue								
Service charges - Electricity	23 097 508	5 174 587	22.4%	5 174 587	22.4%	5 113 473	24.0%	1.2%
Service charges - Water	9 486 608	2 342 638	24.7%	2 342 638	24.7%	2 159 168	22.1%	8.5%
Service charges - Waste Water Management	6 893 182	1 734 582	25.2%	1 734 582	25.2%	1 628 731	25.1%	13.5%
Service charges - Waste Management	2 571 163	720 898	28.0%	720 898	28.0%	612 050	25.5%	17.8%
Sale of Goods and Rendering of Services	870 667	188 674	21.7%	188 674	21.7%	145 967	14.8%	29.3%
Agency services	386 492	87 969	22.8%	87 969	22.8%	103 028	28.1%	(14.6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	332 416	695 932	209.4%	695 932	209.4%	9 704 126	3 186.0%	(92.8%)
Interest earned from Current and Non Current Assets	174 350	25 453	14.6%	25 453	14.6%	27 436	14.2%	(7.2%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	535 867	72 450	13.5%	72 450	13.5%	79 495	15.4%	(8.9%)
Licence and permits	696	696	-	696	-	730	-	(4.7%)
Operational Revenue	1 046 832	204 533	19.5%	204 533	19.5%	(72 115)	(7.0%)	(383.6%)
Non-Exchange Revenue								
Property rates	16 372 765	3 954 330	24.2%	3 954 330	24.2%	3 701 809	26.2%	6.8%
Surcharges and Taxes	302 905	74 606	24.6%	74 606	24.6%	83 164	28.9%	(10.3%)
Fines, penalties and forfeits	951 574	106 178	11.2%	106 178	11.2%	4 638	.5%	2 189.4%
Licences or permits	10 870	3 385	31.1%	3 385	31.1%	3 947	43.0%	(14.2%)
Transfer and subsidies - Operational	8 281 453	4 601 328	55.6%	4 601 328	55.6%	4 880 450	64.0%	(5.7%)
Interest	116 245	63 853	54.9%	63 853	54.9%	36 409	33.0%	75.4%
Fuel Levy	3 838 724	650 487	16.9%	650 487	16.9%	-	-	(100.0%)
Operational Revenue	118 335	-	-	-	-	-	-	-
Gains on disposal of Assets	5 914	3 028	51.2%	3 028	51.2%	(4 663)	(66.7%)	(164.9%)
Other Gains	-	2 103	-	2 103	-	1 018	-	106.5%
Discontinued Operations	-	0	-	0	-	0	-	-
Operating Expenditure	73 299 518	24 263 227	33.1%	24 263 227	33.1%	19 407 107	27.9%	25.0%
Employee related costs	19 007 361	4 693 221	24.7%	4 693 221	24.7%	4 284 930	23.3%	9.5%
Remuneration of councillors	184 542	42 734	23.2%	42 734	23.2%	43 019	23.2%	(.7%)
Bulk purchases - electricity	16 403 226	5 514 339	33.6%	5 514 339	33.6%	5 128 448	33.4%	7.5%
Inventory consumed	6 358 943	5 369 073	84.4%	5 369 073	84.4%	1 321 003	26.3%	306.4%
Debt impairment	7 983 550	1 849 175	23.2%	1 849 175	23.2%	502 141	18.5%	268.3%
Depreciation and amortisation	4 784 336	1 061 482	22.2%	1 061 482	22.2%	968 793	21.3%	9.6%
Interest	2 171 098	1 015 929	46.8%	1 015 929	46.8%	934 494	32.3%	8.7%
Contracted services	7 575 012	1 179 966	15.6%	1 179 966	15.6%	1 302 102	16.4%	(9.4%)
Transfers and subsidies	138 835	1 150 930	829.0%	1 150 930	829.0%	1 350 831	734.7%	(14.8%)
Irrecoverable debts written off	-	82 987	-	82 987	-	1 112 214	34.9%	(92.5%)
Operational costs	6 772 269	1 583 987	23.4%	1 583 987	23.4%	1 722 013	26.9%	(8.0%)
Losses on disposal of Assets	302	18 734	6 203.4%	18 734	6 203.4%	2 542	841.9%	636.9%
Other Losses	1 920 044	700 669	36.5%	700 669	36.5%	734 576	25.9%	(4.6%)
Surplus/(Deficit)	2 094 352	(3 555 516)		(3 555 516)		8 701 754		
Transfers and subsidies - capital (monetary allocations)	3 208 307	520 801	16.2%	520 801	16.2%	5 937 462	212.1%	(91.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 302 659	(3 034 715)		(3 034 715)		14 639 216		
Income Tax	80 168	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	5 222 491	(3 034 715)		(3 034 715)		14 639 216		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 222 491	(3 034 715)		(3 034 715)		14 639 216		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	299 430	-	299 430	-	230 265	-	30.0%
Surplus/(Deficit) for the year	5 222 491	(2 735 286)		(2 735 286)		14 869 481		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	7 642 206	924 276	12.1%	924 276	12.1%	843 594	10.9%	9.6%
National Government	2 803 834	207 409	7.4%	207 409	7.4%	255 660	11.6%	(18.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	338 372	48 966	14.5%	48 966	14.5%	66 284	11.2%	(26.1%)
Transfers recognised - capital	3 142 206	256 376	8.2%	256 376	8.2%	321 944	11.5%	(20.4%)
Borrowing	2 500 000	378 582	15.1%	378 582	15.1%	288 404	15.8%	31.3%
Internally generated funds	2 000 000	289 319	14.5%	289 319	14.5%	233 247	7.5%	24.0%
Capital Expenditure Functional	7 642 206	924 276	12.1%	924 276	12.1%	843 594	10.9%	9.6%
Municipal governance and administration	574 752	5 201	.9%	5 201	.9%	1 249	.2%	316.3%
Executive and Council	31 771	154	.5%	154	.5%	925	3.3%	(83.4%)
Finance and administration	541 981	5 047	.9%	5 047	.9%	325	-	1 455.3%
Internal audit	1 000	-	-	-	-	-	-	-
Community and Public Safety	2 506 239	226 947	9.1%	226 947	9.1%	237 936	10.8%	(4.6%)
Community and Social Services	334 531	18 837	5.6%	18 837	5.6%	32 683	8.8%	(42.4%)
Sport And Recreation	21 300	3 117	14.6%	3 117	14.6%	2 090	4.8%	49.1%
Public Safety	59 000	24 234	41.1%	24 234	41.1%	20 170	.1%	14 127.5%
Housing	1 959 133	180 759	9.2%	180 759	9.2%	201 700	13.0%	(10.4%)
Health	132 275	-	-	-	-	1 293	1.1%	(100.0%)
Economic and Environmental Services	2 026 762	150 394	7.4%	150 394	7.4%	199 183	8.7%	(24.5%)
Planning and Development	451 194	35 020	7.8%	35 020	7.8%	49 188	8.4%	(28.8%)
Road Transport	1 553 568	115 356	7.4%	115 356	7.4%	149 995	8.9%	(23.1%)
Environmental Protection	22 000	-	-	-	-	-	-	-
Trading Services	2 411 537	525 577	21.8%	525 577	21.8%	409 850	17.8%	28.2%
Energy sources	1 247 285	251 158	20.1%	251 158	20.1%	177 306	14.4%	41.7%
Water Management	758 102	86 600	11.7%	86 600	11.7%	109 248	18.4%	(18.9%)
Waste Water Management	307 000	169 768	55.3%	169 768	55.3%	106 635	33.4%	59.2%
Waste Management	99 150	16 052	16.2%	16 052	16.2%	16 662	9.9%	(3.7%)
Other	122 916	16 157	13.1%	16 157	13.1%	(4 624)	(3.0%)	(449.4%)

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	70 991 036	21 596 401	30.4%	21 596 401	30.4%	20 527 630	30.7%	5.2%
Property rates	14 889 119	3 459 456	23.2%	3 459 456	23.2%	3 328 220	25.8%	3.9%
Service charges	36 255 075	9 037 158	24.9%	9 037 158	24.9%	8 844 483	25.0%	2.2%
Other revenue	7 964 737	5 075 800	63.7%	5 075 800	63.7%	4 839 652	62.5%	4.9%
Transfers and Subsidies - Operational	8 281 453	3 118 463	37.7%	3 118 463	37.7%	2 605 984	34.2%	19.7%
Transfers and Subsidies - Capital	3 208 307	815 178	25.4%	815 178	25.4%	839 564	30.0%	(2.9%)
Interest	392 345	90 346	23.0%	90 346	23.0%	69 727	18.7%	29.6%
Dividends	-	-	-	-	-	-	-	-
Payments	(56 616 470)	(22 690 441)	40.1%	(22 690 441)	40.1%	(19 873 131)	38.3%	14.2%
Suppliers and employees	(54 306 537)	(22 571 169)	41.6%	(22 571 169)	41.6%	(19 802 628)	40.5%	14.0%
Finance charges	(2 171 098)	(119 272)	5.5%	(119 272)	5.5%	(70 503)	2.4%	69.2%
Transfers and grants	(138 835)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 374 565	(1 094 040)	(7.6%)	(1 094 040)	(7.6%)	654 498	4.4%	(267.2%)
Cash Flow from Investing Activities								
Receipts	(846 676)	71 020	(8.4%)	71 020	(8.4%)	-	-	(100.0%)
Proceeds on disposal of PPE	5 582	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(64 463)	5 370	(8.3%)	5 370	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(787 795)	65 650	(8.3%)	65 650	(8.3%)	-	-	(100.0%)
Payments	(7 642 206)	-	-	-	-	-	-	-
Capital assets	(7 642 206)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 488 882)	71 020	(.8%)	71 020	(.8%)	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	2 500 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(2 800 606)	(102 969)	3.7%	(102 969)	3.7%	(81 824)	2.2%	25.8%
Repayment of borrowing	(2 800 606)	(102 969)	3.7%	(102 969)	3.7%	(81 824)	2.2%	25.8%
Net Cash from/(used) Financing Activities	(300 606)	(102 969)	34.3%	(102 969)	34.3%	(81 824)	4.4%	25.8%
Net Increase/(Decrease) in cash held	5 585 077	(1 125 989)	(20.2%)	(1 125 989)	(20.2%)	572 674	24.9%	(296.6%)
Cash/cash equivalents at the year begin:	4 449 510	(2 314 635)	(52.0%)	(2 314 635)	(52.0%)	(409 400)	(5.4%)	465.4%
Cash/cash equivalents at the year end:	10 034 587	(3 767 045)	(37.5%)	(3 767 045)	(37.5%)	(852 970)	(8.7%)	341.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	744 138	4.2%	550 904	3.1%	399 169	2.2%	16 080 745	90.5%	17 774 957	35.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	880 185	10.3%	365 750	4.3%	341 530	4.0%	6 944 680	81.4%	8 532 145	16.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	841 421	7.1%	472 642	4.0%	408 556	3.4%	10 151 839	85.5%	11 874 458	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	440 488	5.1%	311 444	3.6%	210 038	2.4%	7 657 012	88.8%	8 618 983	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	188 479	3.8%	136 569	2.8%	113 805	2.3%	4 499 107	91.1%	4 937 960	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5 754)	(.6%)	9 583	1.0%	9 386	.9%	986 818	98.7%	1 000 033	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(398 366)	20.8%	(150 250)	7.8%	(83 361)	4.9%	(1 274 587)	66.5%	(1 916 563)	(3.8%)	-	-	-	-
Total By Income Source	2 690 592	5.3%	1 696 643	3.3%	1 389 123	2.7%	45 045 614	88.6%	50 821 972	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 777	.7%	44 512	2.7%	31 233	1.9%	1 575 608	94.7%	1 663 131	3.3%	-	-	-	-
Commercial	721 980	8.8%	338 179	4.1%	246 139	3.0%	6 863 367	84.0%	8 169 665	16.1%	-	-	-	-
Households	1 956 835	4.8%	1 313 951	3.2%	1 111 751	2.7%	36 606 639	89.3%	40 989 176	80.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 690 592	5.3%	1 696 643	3.3%	1 389 123	2.7%	45 045 614	88.6%	50 821 972	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 389 953	66.4%	375 480	17.9%	6 368	.3%	320 427	15.3%	2 092 229	81.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	249 421	52.6%	3 706	.8%	7 694	1.6%	213 389	45.0%	474 210	18.5%
Total	1 639 374	63.9%	379 186	14.8%	14 062	.5%	533 816	20.8%	2 566 438	100.0%

Contact Details

Municipal Manager	Mr Floyd Brink	011 407 7333
Financial Manager	Mr Tebogo Moraka	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	44 704 931	13 559 215	30.3%	13 559 215	30.3%	12 345 354	29.3%	9.8%
Exchange Revenue								
Service charges - Electricity	16 648 257	5 051 203	30.3%	5 051 203	30.3%	4 068 675	25.9%	24.1%
Service charges - Water	5 692 789	1 695 904	29.8%	1 695 904	29.8%	1 232 510	22.2%	37.6%
Service charges - Waste Water Management	1 714 501	530 361	30.9%	530 361	30.9%	365 949	24.3%	44.9%
Service charges - Waste Management	1 810 370	660 152	36.5%	660 152	36.5%	521 874	30.2%	26.5%
Sale of Goods and Rendering of Services	450 542	27 007	6.0%	27 007	6.0%	608 173	27.7%	(95.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	558 059	513 575	92.0%	513 575	92.0%	351 528	41.9%	46.1%
Interest earned from Current and Non Current Assets	56 048	3 575	6.5%	3 575	6.5%	19 279	36.5%	(81.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	203 700	182	.1%	182	.1%	12 007	6.5%	(98.5%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	510 097	62 768	12.3%	62 768	12.3%	129 939	27.7%	(51.7%)
Non-Exchange Revenue								
Property rates	9 627 156	2 807 707	29.2%	2 807 707	29.2%	2 163 426	23.8%	29.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	291 997	-	-	-	-	38 708	14.1%	(100.0%)
Licences or permits	43 619	13	-	13	-	7 086	13.0%	(99.8%)
Transfer and subsidies - Operational	5 112 620	1 663 988	32.5%	1 663 988	32.5%	2 826 201	62.9%	(41.1%)
Interest	357 835	-	-	-	-	-	-	-
Fuel Levy	1 628 341	542 780	33.3%	542 780	33.3%	-	-	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	44 617 378	4 182 661	9.4%	4 182 661	9.4%	10 536 600	25.0%	(60.3%)
Employee related costs	12 640 899	2 828 458	22.4%	2 828 458	22.4%	3 964 851	31.4%	(28.7%)
Remuneration of councillors	153 863	33 299	21.6%	33 299	21.6%	44 307	27.0%	(24.8%)
Bulk purchases - electricity	14 377 613	-	-	-	-	3 055 991	25.2%	(100.0%)
Inventory consumed	4 428 174	341 135	7.7%	341 135	7.7%	613 552	14.2%	(44.4%)
Debt impairment	3 073 621	-	-	-	-	757 921	32.9%	(100.0%)
Depreciation and amortisation	2 911 921	-	-	-	-	727 623	27.5%	(100.0%)
Interest	1 498 589	9	-	9	-	65 244	4.3%	(100.0%)
Contracted services	3 776 939	504 079	13.3%	504 079	13.3%	704 682	16.3%	(28.5%)
Transfers and subsidies	9 683	10 522	108.7%	10 522	108.7%	275	.7%	3 725.2%
Irrecoverable debts written off	1 563	-	-	-	-	-	-	-
Operational costs	1 744 464	465 159	26.7%	465 159	26.7%	602 153	29.1%	(22.8%)
Losses on disposal of Assets	48	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	87 553	9 376 554		9 376 554		1 808 754		
Transfers and subsidies - capital (monetary allocations)	2 010 940	-	-	-	-	(53 766)	(2.6%)	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 098 493	9 376 554		9 376 554		1 754 988		
Income Tax	529	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 097 964	9 376 554		9 376 554		1 754 988		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 097 964	9 376 554		9 376 554		1 754 988		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 097 964	9 376 554		9 376 554		1 754 988		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	2 228 222	82 152	3.7%	82 152	3.7%	234 039	8.4%	(64.9%)
National Government	1 900 359	74 569	3.9%	74 569	3.9%	217 509	11.7%	(65.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	50 000	5 932	11.9%	5 932	11.9%	16 529	8.5%	(64.1%)
Transfers recognised - capital	1 950 359	80 502	4.1%	80 502	4.1%	234 039	11.3%	(65.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	277 863	1 650	.6%	1 650	.6%	-	-	(100.0%)
Capital Expenditure Functional	2 228 222	82 152	3.7%	82 152	3.7%	234 039	8.4%	(64.9%)
Municipal governance and administration	216 211	-	-	-	-	44 843	14.2%	(100.0%)
Executive and Council	26 200	-	-	-	-	-	-	-
Finance and administration	190 011	-	-	-	-	44 843	14.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	319 746	27 825	8.7%	27 825	8.7%	77 408	13.2%	(64.1%)
Community and Social Services	12 294	-	-	-	-	47 873	167.3%	(100.0%)
Sport And Recreation	2 000	1 650	82.5%	1 650	82.5%	-	-	(100.0%)
Public Safety	2 000	-	-	-	-	-	-	-
Housing	295 952	26 175	8.8%	26 175	8.8%	29 536	6.7%	(11.4%)
Health	7 500	-	-	-	-	-	-	-
Economic and Environmental Services	439 455	36 347	8.3%	36 347	8.3%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	439 455	36 347	8.3%	36 347	8.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	1 252 810	17 979	1.4%	17 979	1.4%	111 788	8.5%	(83.9%)
Energy sources	818 127	-	-	-	-	53 518	9.0%	(100.0%)
Water Management	297 423	17 692	5.9%	17 692	5.9%	16 529	4.3%	7.0%
Waste Water Management	319 760	287	.1%	287	.1%	41 741	12.4%	(99.3%)
Waste Management	17 500	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	37 879 765	10 926 465	28.8%	10 926 465	28.8%	13 739 066	32.7%	(20.5%)
Property rates	9 145 798	802	-	802	-	2 109 633	24.8%	(100.0%)
Service charges	17 530 197	15 426	.1%	15 426	.1%	8 036 912	34.7%	(99.8%)
Other revenue	3 128 665	10 907 807	348.6%	10 907 807	348.6%	1 638 612	55.1%	565.7%
Transfers and Subsidies - Operational	5 081 769	2 430	-	2 430	-	1 430 595	31.8%	(99.8%)
Transfers and Subsidies - Capital	2 022 392	-	-	-	-	503 489	24.3%	(100.0%)
Interest	970 943	-	-	-	-	19 825	2.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	36 716 524	(3 559 209)	(9.7%)	(3 559 209)	(9.7%)	678 054	(4.0%)	(624.9%)
Suppliers and employees	36 716 524	(3 559 209)	(9.7%)	(3 559 209)	(9.7%)	678 054	(4.0%)	(624.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 596 289	7 367 256	9.9%	7 367 256	9.9%	14 417 121	57.5%	(48.9%)
Cash Flow from Investing Activities								
Receipts	(877 838)	73 153	(8.3%)	73 153	(8.3%)	(573 840)	53.9%	(112.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	(10 137)	28.6%	(100.0%)
Decrease (increase) in non-current investments	(877 838)	73 153	(8.3%)	73 153	(8.3%)	(563 702)	54.8%	(113.0%)
Payments	(2 349 139)	-	-	-	-	(706 407)	10.2%	(100.0%)
Capital assets	(2 349 139)	-	-	-	-	(706 407)	10.2%	(100.0%)
Net Cash from/(used) Investing Activities	(3 226 977)	73 153	(2.3%)	73 153	(2.3%)	(1 280 247)	16.1%	(105.7%)
Cash Flow from Financing Activities								
Receipts	-	4 348	-	4 348	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4 348	-	4 348	-	-	-	(100.0%)
Payments	382 913	-	-	-	-	93 753	-	(100.0%)
Repayment of borrowing	382 913	-	-	-	-	93 753	-	(100.0%)
Net Cash from/(used) Financing Activities	382 913	4 348	1.1%	4 348	1.1%	93 753	-	(95.4%)
Net Increase/(Decrease) in cash held	71 752 226	7 444 757	10.4%	7 444 757	10.4%	13 230 627	77.3%	(43.7%)
Cash/cash equivalents at the year begin:	1 266 166	-	-	-	-	704 568	70.3%	(100.0%)
Cash/cash equivalents at the year end:	73 018 392	13 511 804	18.5%	13 511 804	18.5%	15 721 241	86.7%	(14.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 203 227	100.0%	134	-	246	-	11	-	1 203 618	50.4%
Bulk Water	352 045	100.0%	-	-	-	-	-	-	352 045	14.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	368 297	44.3%	4 443	.5%	3 707	.4%	455 814	54.8%	832 261	34.9%
Auditor-General	-	-	-	-	-	-	12	100.0%	12	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 923 570	80.6%	4 577	.2%	3 952	.2%	455 837	19.1%	2 387 936	100.0%

Contact Details

Municipal Manager	Mr. Johann Mettler	012 358 4901
Financial Manager	Mr Nthabiseng Mokete	012 358 8100

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	7 960 575	2 232 361	28.0%	2 232 361	28.0%	2 121 944	30.3%	5.2%
Exchange Revenue								
Service charges - Electricity	3 717 875	1 048 783	28.2%	1 048 783	28.2%	1 047 892	32.0%	.1%
Service charges - Water	991 315	219 099	22.1%	219 099	22.1%	239 277	27.1%	(8.4%)
Service charges - Waste Water Management	322 935	77 779	24.1%	77 779	24.1%	76 215	24.0%	2.1%
Service charges - Waste Management	229 283	47 349	20.7%	47 349	20.7%	44 876	21.5%	5.5%
Sale of Goods and Rendering of Services	49 369	8 310	16.8%	8 310	16.8%	10 844	26.1%	(23.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	128 135	31 344	24.5%	31 344	24.5%	23 737	36.6%	32.0%
Interest earned from Current and Non Current Assets	89	3 844	4 340.9%	3 844	4 340.9%	300	356.6%	1 182.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 448	4 138	23.7%	4 138	23.7%	4 172	70.6%	(.8%)
Licence and permits	157	51	32.5%	51	32.5%	27	43.8%	89.8%
Operational Revenue	5 105	3 705	72.6%	3 705	72.6%	4 176	10.4%	(11.3%)
Non-Exchange Revenue								
Property rates	1 209 708	295 441	24.4%	295 441	24.4%	276 115	28.5%	7.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131 396	30 753	23.4%	30 753	23.4%	122	.1%	25 125.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 139 415	455 968	40.0%	455 968	40.0%	390 839	36.5%	16.7%
Interest	18 345	5 647	30.8%	5 647	30.8%	3 352	47.8%	68.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	151	-	151	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	7 634 265	2 033 613	26.6%	2 033 613	26.6%	1 590 715	23.3%	27.8%
Employee related costs	1 533 206	315 602	20.6%	315 602	20.6%	317 068	23.7%	(.5%)
Remuneration of councillors	70 192	14 823	21.1%	14 823	21.1%	14 329	23.0%	3.4%
Bulk purchases - electricity	2 440 770	739 389	30.3%	739 389	30.3%	751 254	36.3%	(1.6%)
Inventory consumed	1 099 364	376 365	34.2%	376 365	34.2%	354 649	30.3%	6.1%
Debt impairment	1 432 374	292 023	20.4%	292 023	20.4%	-	-	(100.0%)
Depreciation and amortisation	513 349	92 105	17.9%	92 105	17.9%	-	-	(100.0%)
Interest	-	147 344	-	147 344	-	77 137	80.6%	91.0%
Contracted services	367 135	34 187	9.3%	34 187	9.3%	48 065	10.9%	(28.9%)
Transfers and subsidies	2 200	18	.8%	18	.8%	166	8.3%	(89.5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	175 673	21 662	12.3%	21 662	12.3%	28 047	12.9%	(22.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	95	-	95	-	-	-	(100.0%)
Surplus/(Deficit)	326 310	198 748		198 748		531 229		
Transfers and subsidies - capital (monetary allocations)	215 620	-	-	-	-	58	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	542 130	198 748		198 748		531 286		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	542 130	198 748		198 748		531 286		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	542 130	198 748		198 748		531 286		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	542 130	198 748		198 748		531 286		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	539 963	5 858	1.1%	5 858	1.1%	11 197	2.7%	(47.7%)
National Government	209 453	1 275	.6%	1 275	.6%	5 889	2.6%	(78.4%)
Provincial Government	4 200	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	213 653	1 275	.6%	1 275	.6%	5 889	2.5%	(78.4%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	326 310	4 583	1.4%	4 583	1.4%	5 308	2.9%	(13.7%)
Capital Expenditure Functional	539 963	5 858	1.1%	5 858	1.1%	11 197	2.7%	(47.7%)
Municipal governance and administration	30 310	791	2.6%	791	2.6%	542	1.3%	45.9%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	30 310	791	2.6%	791	2.6%	542	1.3%	45.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	8 750	-	-	-	-	-	-	-
Community and Social Services	1 000	-	-	-	-	-	-	-
Sport And Recreation	3 550	-	-	-	-	-	-	-
Public Safety	4 200	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	210 413	1 275	.6%	1 275	.6%	5 889	3.2%	(78.4%)
Planning and Development	190 913	1 275	.7%	1 275	.7%	5 889	3.4%	(78.4%)
Road Transport	16 500	-	-	-	-	-	-	-
Environmental Protection	3 000	-	-	-	-	-	-	-
Trading Services	290 490	3 792	1.3%	3 792	1.3%	4 766	2.5%	(20.4%)
Energy sources	238 990	3 792	1.6%	3 792	1.6%	4 766	2.9%	(20.4%)
Water Management	47 000	-	-	-	-	-	-	-
Waste Water Management	2 500	-	-	-	-	-	-	-
Waste Management	2 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	-	-	-	-	-	1 658 710	25.9%	(100.0%)
Property rates	-	-	-	-	-	197 112	23.9%	(100.0%)
Service charges	-	-	-	-	-	872 381	20.8%	(100.0%)
Other revenue	-	-	-	-	-	569 174	50.7%	(100.0%)
Transfers and Subsidies - Operational	-	-	-	-	-	9 251	31.6%	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	10 772	4.5%	(100.0%)
Interest	-	-	-	-	-	21	25.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	(1 567 414)	27.9%	(100.0%)
Suppliers and employees	-	-	-	-	-	(1 567 290)	27.9%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	(124)	8.3%	(100.0%)
Net Cash from/(used) Operating Activities	-	-	-	-	-	91 297	11.4%	(100.0%)
Cash Flow from Investing Activities								
Receipts	1	1	80.1%	1	80.1%	(17)	722.0%	(107.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1	1	80.1%	1	80.1%	(17)	722.0%	(107.2%)
Payments	-	-	-	-	-	(11 197)	2.7%	(100.0%)
Capital assets	-	-	-	-	-	(11 197)	2.7%	(100.0%)
Net Cash from/(used) Investing Activities	1	1	80.1%	1	80.1%	(11 213)	2.7%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1	1	80.1%	1	80.1%	80 083	21.2%	(100.0%)
Cash/cash equivalents at the year begin:	276 092	101 320	36.7%	101 320	36.7%	131 931	49.0%	(23.2%)
Cash/cash equivalents at the year end:	276 093	85 165	30.8%	85 165	30.8%	209 486	32.4%	(59.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	110 411	3.8%	87 790	3.0%	72 397	2.5%	2 641 581	90.7%	2 912 179	34.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	365 430	16.3%	209 569	9.3%	150 179	6.7%	1 522 747	67.7%	2 247 925	26.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	86 279	7.7%	51 774	4.6%	40 523	3.6%	945 742	84.1%	1 124 317	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	29 661	3.7%	27 370	3.4%	20 533	2.6%	727 114	90.4%	804 677	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 493	3.3%	16 517	3.3%	11 935	2.4%	455 500	91.0%	500 445	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 510	3.7%	12 468	3.4%	12 446	3.4%	323 622	89.4%	362 047	4.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	31 765	6.3%	22 432	4.5%	16 469	3.3%	433 344	86.0%	504 010	6.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	653 549	7.7%	427 920	5.1%	324 481	3.8%	7 049 651	83.4%	8 455 601	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	31 047	10.1%	17 765	5.8%	11 543	3.8%	247 232	80.4%	307 587	3.6%	-	-	-	-
Commercial	402 471	17.0%	228 237	9.6%	162 773	6.9%	1 573 055	66.5%	2 366 536	28.0%	-	-	-	-
Households	220 031	3.8%	181 918	3.1%	150 164	2.6%	5 229 364	90.5%	5 781 478	68.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	653 549	7.7%	427 920	5.1%	324 481	3.8%	7 049 651	83.4%	8 455 601	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	540 359	7.1%	(79 488)	(1.0%)	423 544	5.5%	6 758 182	88.4%	7 642 597	83.4%
Bulk Water	1 881	2%	58 711	5.1%	131 297	11.4%	963 940	83.4%	1 156 828	12.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 388	6.2%	2 183	.6%	20	-	337 353	93.2%	361 945	4.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	564 628	6.2%	(18 594)	(.2%)	554 860	6.1%	8 059 475	88.0%	9 160 370	100.0%

Contact Details

Municipal Manager	Mr April Ntuli	087 562 1980
Financial Manager	Mr Mjfareleni Maseanoka	087 562 0497

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 694 996	442 089	26.1%	442 089	26.1%	404 600	27.1%	9.3%
Exchange Revenue								
Service charges - Electricity	601 337	138 764	23.1%	138 764	23.1%	137 419	26.2%	1.0%
Service charges - Water	274 372	64 770	23.6%	64 770	23.6%	59 137	21.8%	9.5%
Service charges - Waste Water Management	58 893	17 053	29.0%	17 053	29.0%	15 203	27.6%	12.2%
Service charges - Waste Management	59 433	15 599	26.2%	15 599	26.2%	13 897	25.0%	12.2%
Sale of Goods and Rendering of Services	7 273	2 832	38.9%	2 832	38.9%	1 593	26.3%	77.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	17 662	5 104	28.9%	5 104	28.9%	4 903	36.5%	4.1%
Interest earned from Current and Non Current Assets	21 144	9 704	45.9%	9 704	45.9%	5 425	27.0%	78.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 315	287	21.8%	287	21.8%	277	22.3%	3.7%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	3 918	580	14.8%	580	14.8%	378	10.2%	53.4%
Non-Exchange Revenue								
Property rates	321 362	80 936	25.2%	80 936	25.2%	75 754	26.3%	6.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	124 813	15 598	12.5%	15 598	12.5%	18 856	25.2%	(17.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	193 221	87 269	45.2%	87 269	45.2%	69 372	40.1%	25.8%
Interest	10 254	3 592	35.0%	3 592	35.0%	2 435	37.8%	47.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	(47)	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 801 035	332 163	18.4%	332 163	18.4%	358 755	23.1%	(7.4%)
Employee related costs	433 982	89 953	20.7%	89 953	20.7%	86 363	22.6%	4.2%
Remuneration of councillors	13 860	3 511	25.3%	3 511	25.3%	3 373	23.7%	4.1%
Bulk purchases - electricity	507 668	119 521	23.5%	119 521	23.5%	140 178	32.6%	(14.7%)
Inventory consumed	162 300	33 724	20.8%	33 724	20.8%	40 791	29.3%	(17.3%)
Debt impairment	169 656	13 326	7.9%	13 326	7.9%	17 634	13.2%	(24.4%)
Depreciation and amortisation	140 855	26 053	18.5%	26 053	18.5%	27 161	19.4%	(4.1%)
Interest	24 212	650	2.7%	650	2.7%	661	3.7%	(1.7%)
Contracted services	195 539	25 227	12.9%	25 227	12.9%	22 311	13.8%	13.1%
Transfers and subsidies	1 500	375	25.0%	375	25.0%	740	49.3%	(49.3%)
Irrecoverable debts written off	6 496	1 122	17.3%	1 122	17.3%	2 269	47.5%	(50.6%)
Operational costs	97 301	18 701	19.2%	18 701	19.2%	17 275	21.1%	8.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	47 665	-	-	-	-	-	-	-
Surplus/(Deficit)	(106 038)	109 926		109 926		45 846		
Transfers and subsidies - capital (monetary allocations)	101 140	7 465	7.4%	7 465	7.4%	5 975	5.5%	24.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4 899)	117 391		117 391		51 820		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(4 899)	117 391		117 391		51 820		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 899)	117 391		117 391		51 820		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 899)	117 391		117 391		51 820		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	259 622	27 769	10.7%	27 769	10.7%	25 839	14.3%	7.5%
National Government	84 307	13 926	16.5%	13 926	16.5%	10 745	12.4%	29.6%
Provincial Government	8 200	111	1.4%	111	1.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	4 000	1 000	25.0%	1 000	25.0%	-	-	(100.0%)
Transfers recognised - capital	96 507	15 036	15.6%	15 036	15.6%	10 745	9.3%	39.9%
Borrowing	74 780	4 708	6.3%	4 708	6.3%	9 543	48.0%	(50.7%)
Internally generated funds	88 335	8 025	9.1%	8 025	9.1%	5 551	12.1%	44.6%
Capital Expenditure Functional	259 622	27 769	10.7%	27 769	10.7%	25 839	14.3%	7.5%
Municipal governance and administration	34 620	7 865	22.7%	7 865	22.7%	407	8.7%	1 831.7%
Executive and Council	1 130	-	-	-	-	-	-	-
Finance and administration	33 490	7 865	23.5%	7 865	23.5%	407	8.7%	1 831.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	40 823	4 299	10.5%	4 299	10.5%	1 827	7.1%	135.3%
Community and Social Services	7 500	111	1.5%	111	1.5%	-	-	(100.0%)
Sport And Recreation	22 208	4 164	18.7%	4 164	18.7%	155	2.7%	2 983.4%
Public Safety	11 115	24	2%	24	2%	1 672	12.7%	(98.6%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 348	5 164	10.9%	5 164	10.9%	8 846	20.0%	(41.6%)
Planning and Development	10 500	4 530	43.1%	4 530	43.1%	3 031	20.8%	49.4%
Road Transport	36 848	634	1.7%	634	1.7%	5 815	19.5%	(89.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	136 831	10 442	7.6%	10 442	7.6%	14 759	13.9%	(29.2%)
Energy sources	52 912	5 628	10.6%	5 628	10.6%	344	7%	1 536.8%
Water Management	51 899	4 771	9.2%	4 771	9.2%	13 693	28.7%	(65.2%)
Waste Water Management	15 650	33	2%	33	2%	-	-	(100.0%)
Waste Management	16 370	10	.1%	10	.1%	722	48.1%	(96.6%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1 726 284	1 272 432	73.7%	1 272 432	73.7%	721 402	51.2%	76.4%
Property rates	295 653	60 930	20.6%	60 930	20.6%	58 285	22.0%	4.5%
Service charges	927 799	186 407	20.1%	186 407	20.1%	172 718	17.3%	7.9%
Other revenue	35 490	909 696	2 563.3%	909 696	2 563.3%	442 980	(288.5%)	105.4%
Transfers and Subsidies - Operational	345 060	66 891	19.4%	66 891	19.4%	-	-	(100.0%)
Transfers and Subsidies - Capital	101 140	39 358	38.9%	39 358	38.9%	42 527	40.2%	(7.5%)
Interest	21 144	9 149	43.3%	9 149	43.3%	4 892	24.4%	87.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 544 086)	(783 591)	50.7%	(783 591)	50.7%	(722 636)	61.3%	8.4%
Suppliers and employees	(1 519 873)	(783 591)	51.6%	(783 591)	51.6%	(722 636)	62.3%	8.4%
Finance charges	(24 212)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	182 199	488 841	268.3%	488 841	268.3%	(1 234)	(.5%)	(39 728.5%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(249 492)	(27 769)	11.1%	(27 769)	11.1%	(25 839)	14.6%	7.5%
Capital assets	(249 492)	(27 769)	11.1%	(27 769)	11.1%	(25 839)	14.6%	7.5%
Net Cash from/(used) Investing Activities	(249 492)	(27 769)	11.1%	(27 769)	11.1%	(25 839)	14.6%	7.5%
Cash Flow from Financing Activities								
Receipts	116 080	175	.2%	175	.2%	5	-	3 238.9%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	116 080	(185)	(.2%)	(185)	(.2%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	360	360	100.0%	360	100.0%	5	1.4%	6 760.4%
Payments	(42 233)	(331)	.8%	(331)	.8%	(1 645)	3.9%	(79.9%)
Repayment of borrowing	(42 233)	(331)	.8%	(331)	.8%	(1 645)	3.9%	(79.9%)
Net Cash from/(used) Financing Activities	73 847	(156)	(.2%)	(156)	(.2%)	(1 640)	5.6%	(90.5%)
Net Increase/(Decrease) in cash held	6 554	460 916	7 033.1%	460 916	7 033.1%	(28 713)	(119.3%)	(1 705.3%)
Cash/cash equivalents at the year begin:	150 433	495 402	329.3%	495 402	329.3%	476 307	83.5%	4.0%
Cash/cash equivalents at the year end:	156 987	956 318	609.2%	956 318	609.2%	459 250	77.3%	108.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 484	14.3%	6 937	4.8%	6 838	4.8%	109 204	76.1%	143 463	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 448	51.7%	7 079	15.6%	1 173	2.6%	13 697	30.2%	45 397	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 897	11.0%	8 991	4.7%	7 043	3.7%	153 011	80.6%	189 942	30.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 534	11.1%	1 961	4.8%	2 061	5.0%	32 432	79.1%	40 988	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 136	9.8%	2 153	5.1%	1 971	4.7%	33 979	80.4%	42 240	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 024	4.1%	2 705	3.7%	3 201	4.4%	64 021	87.8%	72 950	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	3 087	3.8%	2 296	2.8%	896	1.1%	75 482	92.3%	81 761	13.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	79 610	12.9%	32 122	5.2%	23 182	3.8%	481 826	78.1%	616 741	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 559	13.0%	1 407	7.1%	1 141	5.8%	14 646	74.1%	19 752	3.2%	-	-	-	-
Commercial	29 121	25.8%	9 024	8.0%	1 832	1.6%	73 058	64.6%	113 035	18.3%	-	-	-	-
Households	47 929	9.9%	21 692	4.5%	20 210	4.2%	394 123	81.4%	483 954	78.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	79 610	12.9%	32 122	5.2%	23 182	3.8%	481 826	78.1%	616 741	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	55 140	100.0%	-	-	-	-	-	-	55 140	77.1%
Bulk Water	15 379	100.0%	-	-	-	-	-	-	15 379	21.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 031	100.0%	-	-	-	-	-	-	1 031	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	71 550	100.0%	-	-	-	-	-	-	71 550	100.0%

Contact Details

Municipal Manager	Mrs Serrah Mhlanga	016 360 7412
Financial Manager	Ms Koobashni Desai (Acting)	016 360 7611

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1 209 418	357 904	29.6%	357 904	29.6%	265 048	24.2%	35.0%
Exchange Revenue								
Service charges - Electricity	489 200	149 418	30.5%	149 418	30.5%	75 428	18.1%	98.1%
Service charges - Water	176 627	39 081	22.1%	39 081	22.1%	42 761	26.1%	(8.6%)
Service charges - Waste Water Management	39 244	9 483	24.2%	9 483	24.2%	8 592	23.8%	10.4%
Service charges - Waste Management	48 392	11 974	24.7%	11 974	24.7%	10 571	27.2%	13.3%
Sale of Goods and Rendering of Services	4 291	633	14.7%	633	14.7%	485	11.9%	30.6%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	49 014	13 152	26.8%	13 152	26.8%	11 930	27.1%	10.2%
Interest earned from Current and Non Current Assets	1 500	-	-	-	-	237	13.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 429	975	15.2%	975	15.2%	961	15.7%	1.5%
Licence and permits	12	4	32.6%	4	32.6%	11	99.1%	(65.4%)
Operational Revenue	402	357	88.7%	357	88.7%	83	21.7%	330.9%
Non-Exchange Revenue								
Property rates	166 783	41 707	25.0%	41 707	25.0%	38 566	25.1%	8.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 053	22	2.0%	22	2.0%	23	.1%	(4.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	222 599	90 164	40.5%	90 164	40.5%	74 367	38.0%	21.2%
Interest	3 871	938	24.2%	938	24.2%	1 034	23.0%	(9.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(4)	-	(4)	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 327 781	230 123	17.3%	230 123	17.3%	247 521	21.7%	(7.0%)
Employee related costs	249 968	57 857	23.1%	57 857	23.1%	55 489	24.0%	4.3%
Remuneration of councillors	12 878	3 071	23.9%	3 071	23.9%	2 986	22.9%	2.9%
Bulk purchases - electricity	454 031	93 098	20.5%	93 098	20.5%	118 271	33.1%	(21.3%)
Inventory consumed	140 145	25 731	18.4%	25 731	18.4%	29 168	21.5%	(11.8%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 247	-	-	-	-	-	-	-
Interest	2 833	2 778	98.1%	2 778	98.1%	7	.2%	40 877.1%
Contracted services	114 547	13 600	11.9%	13 600	11.9%	17 780	15.1%	(23.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	240 889	13 461	5.6%	13 461	5.6%	-	-	(100.0%)
Operational costs	67 243	20 528	30.5%	20 528	30.5%	23 821	30.1%	(13.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 363)	127 780		127 780		17 528		
Transfers and subsidies - capital (monetary allocations)	90 066	-	-	-	-	12 147	13.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(28 297)	127 780		127 780		29 675		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(28 297)	127 780		127 780		29 675		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(28 297)	127 780		127 780		29 675		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(28 297)	127 780		127 780		29 675		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	87 314	-	-	-	-	11 919	11.3%	(100.0%)
National Government	83 313	-	-	-	-	11 428	15.4%	(100.0%)
Provincial Government	4 001	-	-	-	-	203	2.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	87 314	-	-	-	-	11 631	14.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	288	1.3%	(100.0%)
Capital Expenditure Functional	89 514	-	-	-	-	12 119	11.5%	(100.0%)
Municipal governance and administration	-	-	-	-	-	310	7.4%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	310	7.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	6 201	-	-	-	-	317	2.8%	(100.0%)
Community and Social Services	4 001	-	-	-	-	203	4.0%	(100.0%)
Sport And Recreation	2 200	-	-	-	-	114	5.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 928	-	-	-	-	2 293	10.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	26 928	-	-	-	-	2 269	10.1%	(100.0%)
Environmental Protection	-	-	-	-	-	24	-	(100.0%)
Trading Services	56 385	-	-	-	-	9 200	13.7%	(100.0%)
Energy sources	37 577	-	-	-	-	1 594	3.4%	(100.0%)
Water Management	18 808	-	-	-	-	1 443	16.0%	(100.0%)
Waste Water Management	-	-	-	-	-	6 162	51.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	(86 289)	249 633	(289.3%)	249 633	(289.3%)	229 846	21.9%	8.6%
Property rates	(140 089)	21 324	(15.2%)	21 324	(15.2%)	9 467	7.5%	125.2%
Service charges	(148 785)	90 743	(61.0%)	90 743	(61.0%)	34 356	5.8%	164.1%
Other revenue	(7 290)	16 397	(224.9%)	16 397	(224.9%)	71 757	166.3%	(77.1%)
Transfers and Subsidies - Operational	143 319	95 171	66.4%	95 171	66.4%	88 434	45.2%	7.6%
Transfers and Subsidies - Capital	65 057	25 997	40.0%	25 997	40.0%	25 832	28.4%	.6%
Interest	1 500	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 100 188)	(184 300)	16.8%	(184 300)	16.8%	(119 900)	12.8%	53.7%
Suppliers and employees	(1 100 188)	(184 300)	16.8%	(184 300)	16.8%	(119 900)	12.8%	53.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 186 477)	65 333	(5.5%)	65 333	(5.5%)	109 946	98.3%	(40.6%)
Cash Flow from Investing Activities								
Receipts	-	17	-	17	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	17	-	17	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	(24 399)	-	(24 399)	-	(15 725)	14.9%	55.2%
Capital assets	-	(24 399)	-	(24 399)	-	(15 725)	14.9%	55.2%
Net Cash from/(used) Investing Activities	-	(24 382)	-	(24 382)	-	(15 725)	14.9%	55.0%
Cash Flow from Financing Activities								
Receipts	-	63	-	63	-	(18)	-	(445.1%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	63	-	63	-	(18)	-	(445.1%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	63	-	63	-	(18)	.4%	(445.1%)
Net Increase/(Decrease) in cash held	(1 186 477)	41 014	(3.5%)	41 014	(3.5%)	94 202	4 727.7%	(56.5%)
Cash/cash equivalents at the year begin:	-	41 470	-	41 470	-	(58 598)	(10 496.7%)	(170.8%)
Cash/cash equivalents at the year end:	(1 186 477)	111 564	(9.4%)	111 564	(9.4%)	94 202	3 693.0%	18.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 367	2.8%	14 205	2.6%	10 082	1.8%	512 044	92.8%	551 698	33.1%	(947)	(.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 228	7.2%	43 875	8.5%	26 213	5.1%	411 455	79.3%	518 772	31.1%	(380)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	12 258	8.7%	5 038	3.6%	3 867	2.7%	119 982	85.0%	141 145	8.5%	(143)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 244	2.6%	2 219	1.8%	2 052	1.7%	116 269	93.9%	123 784	7.4%	(153)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	4 198	2.5%	3 412	2.0%	3 106	1.8%	158 403	93.7%	169 118	10.1%	(171)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 299	4.4%	4 195	4.3%	4 036	4.1%	85 659	87.2%	98 189	5.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	-	78	.1%	35	.1%	65 916	99.8%	66 054	4.0%	(238)	(.4%)	-	-
Total By Income Source	76 619	4.6%	73 023	4.4%	49 391	3.0%	1 469 728	88.1%	1 668 760	100.0%	(2 031)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 501	8.0%	7 285	5.6%	3 335	2.5%	110 018	83.9%	131 140	7.9%	-	-	-	-
Commercial	25 631	14.8%	34 631	20.0%	19 174	11.1%	93 361	54.0%	172 797	10.4%	-	-	-	-
Households	40 486	3.0%	31 107	2.3%	26 882	2.0%	1 266 349	92.8%	1 364 824	81.8%	(2 031)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	76 619	4.6%	73 023	4.4%	49 391	3.0%	1 469 728	88.1%	1 668 760	100.0%	(2 031)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 872	17.5%	9 144	8.5%	-	-	80 039	74.1%	108 055	62.9%
Bulk Water	-	-	180	12.4%	-	-	1 274	87.6%	1 455	.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 272	10.1%	15 744	25.3%	1 471	2.4%	38 814	62.3%	62 301	36.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	25 144	14.6%	25 068	14.6%	1 471	.9%	120 127	69.9%	171 810	100.0%

Contact Details

Municipal Manager	Mr Sibusiso Dlamini (Acting)	016 492 0025
Financial Manager	Ms Gugu Mncube (Acting)	016 492 0031

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	408 337	144 771	35.5%	144 771	35.5%	129 497	32.8%	11.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	235	50	21.5%	50	21.5%	50	2.9%	1.5%
Agency services	75 239	13 781	18.3%	13 781	18.3%	12 875	18.1%	7.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 325	1 372	59.0%	1 372	59.0%	598	29.7%	129.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	480	57	11.8%	57	11.8%	45	27.4%	25.0%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	4 765	202	4.2%	202	4.2%	209	4.6%	(3.4%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	1 680	95	5.7%	95	5.7%	70	4.4%	35.7%
Transfer and subsidies - Operational	323 574	129 214	39.9%	129 214	39.9%	115 650	36.8%	11.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	40	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	423 072	101 032	23.9%	101 032	23.9%	91 540	22.2%	10.4%
Employee related costs	306 391	76 965	25.1%	76 965	25.1%	73 473	24.9%	4.8%
Remuneration of councillors	14 738	3 425	23.2%	3 425	23.2%	3 192	22.7%	7.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	4 054	1 166	28.8%	1 166	28.8%	985	17.9%	18.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 026	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	42 700	5 523	12.9%	5 523	12.9%	4 254	10.9%	29.8%
Transfers and subsidies	12 390	2 039	16.5%	2 039	16.5%	238	1.8%	755.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	33 733	11 913	35.3%	11 913	35.3%	9 398	28.0%	26.8%
Losses on disposal of Assets	40	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 735)	43 740		43 740		37 958		
Transfers and subsidies - capital (monetary allocations)	367	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(14 368)	43 740		43 740		37 958		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(14 368)	43 740		43 740		37 958		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 368)	43 740		43 740		37 958		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 368)	43 740		43 740		37 958		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	2 167	319	14.7%	319	14.7%	294	12.0%	8.4%
National Government	367	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	367	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 800	319	17.7%	319	17.7%	294	12.0%	8.4%
Capital Expenditure Functional	2 287	319	13.9%	319	13.9%	294	12.0%	8.4%
Municipal governance and administration	1 920	319	16.6%	319	16.6%	294	12.0%	8.4%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 920	319	16.6%	319	16.6%	294	12.0%	8.4%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	367	-	-	-	-	-	-	-
Planning and Development	367	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	664 127	236 356	35.6%	236 356	35.6%	212 416	33.5%	11.3%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	337 861	97 552	28.9%	97 552	28.9%	208 148	65.0%	(53.1%)
Transfers and Subsidies - Operational	323 941	137 433	42.4%	137 433	42.4%	3 670	1.2%	3 644.8%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	2 325	1 372	59.0%	1 372	59.0%	588	-	129.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(673 990)	(208 953)	31.0%	(208 953)	31.0%	(188 099)	29.8%	11.1%
Suppliers and employees	(673 990)	(208 953)	31.0%	(208 953)	31.0%	(188 099)	29.8%	11.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(9 264)	27 404	(295.8%)	27 404	(295.8%)	24 318	1 033.5%	12.7%
Cash Flow from Investing Activities								
Receipts	40	-	-	-	-	-	-	-
Proceeds on disposal of PPE	40	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(2 167)	(319)	14.7%	(319)	14.7%	(294)	12.0%	8.4%
Capital assets	(2 167)	(319)	14.7%	(319)	14.7%	(294)	12.0%	8.4%
Net Cash from/(used) Investing Activities	(2 127)	(319)	15.0%	(319)	15.0%	(294)	12.0%	8.4%
Cash Flow from Financing Activities								
Receipts	-	(3)	-	(3)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(3)	-	(3)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(3)	-	(3)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(11 391)	27 082	(237.8%)	27 082	(237.8%)	24 024	(25 989.4%)	12.7%
Cash/cash equivalents at the year begin:	21 030	31 062	147.7%	31 062	147.7%	17 712	313.3%	75.4%
Cash/cash equivalents at the year end:	9 639	59 865	621.1%	59 865	621.1%	41 796	751.5%	43.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	.3%	-	-	-	-	2 092	99.7%	2 099	100.0%	-	-	5 138	244.8%
Total By Income Source	7	.3%	-	-	-	-	2 092	99.7%	2 099	100.0%	-	-	5 138	244.8%
Debtors Age Analysis By Customer Group														
Organs of State	7	.3%	-	-	-	-	2 092	99.7%	2 099	100.0%	-	-	5 138	244.8%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7	.3%	-	-	-	-	2 092	99.7%	2 099	100.0%	-	-	5 138	244.8%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	844	100.0%	-	-	-	-	-	-	844	5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	39 407	21.2%	-	-	-	-	146 727	78.8%	186 134	99.5%
Total	40 251	21.5%	-	-	-	-	146 727	78.5%	186 978	100.0%

Contact Details

Municipal Manager	Mr Motswaledi Makhutle (Acting)	016 450 3201
Financial Manager	Ms Kajal Wiase	016 450 3110

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	3 942 644	1 056 583	26.8%	1 056 583	26.8%	913 965	27.2%	15.6%
Exchange Revenue								
Service charges - Electricity	1 454 450	332 012	22.8%	332 012	22.8%	311 165	25.6%	6.7%
Service charges - Water	454 562	112 202	24.7%	112 202	24.7%	84 308	19.4%	33.1%
Service charges - Waste Water Management	281 183	81 440	29.0%	81 440	29.0%	59 577	23.9%	36.7%
Service charges - Waste Management	127 499	34 103	26.7%	34 103	26.7%	30 663	24.7%	11.2%
Sale of Goods and Rendering of Services	27 455	2 674	9.7%	2 674	9.7%	4 505	21.6%	(40.6%)
Agency services	32 391	6 207	19.2%	6 207	19.2%	12 943	64.5%	(52.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	87 236	38 919	44.6%	38 919	44.6%	18 911	38.6%	105.8%
Interest earned from Current and Non Current Assets	4 128	3 923	95.0%	3 923	95.0%	1 105	53.0%	254.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	188	88	47.1%	88	47.1%	36	20.8%	145.0%
Rental from Fixed Assets	6 891	466	6.8%	466	6.8%	1 847	45.6%	(74.8%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	37 747	3 602	9.5%	3 602	9.5%	4 892	24.5%	(26.4%)
Non-Exchange Revenue								
Property rates	647 121	161 258	24.9%	161 258	24.9%	155 241	27.7%	3.9%
Surcharges and Taxes	21 926	10 124	46.2%	10 124	46.2%	5 030	-	101.3%
Fines, penalties and forfeits	116 268	7 304	6.3%	7 304	6.3%	4 574	6.1%	59.7%
Licences or permits	89	5	5.3%	5	5.3%	21	58.3%	(77.2%)
Transfer and subsidies - Operational	643 511	262 257	40.8%	262 257	40.8%	219 147	37.4%	19.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	4 066 603	908 109	22.3%	908 109	22.3%	825 525	22.9%	10.0%
Employee related costs	1 012 780	231 284	22.8%	231 284	22.8%	228 839	21.1%	1.1%
Remuneration of councillors	42 958	9 154	21.3%	9 154	21.3%	8 542	22.6%	7.2%
Bulk purchases - electricity	1 207 387	368 427	30.5%	368 427	30.5%	314 928	30.1%	17.0%
Inventory consumed	501 587	122 977	24.5%	122 977	24.5%	109 043	28.1%	12.8%
Debt impairment	351 265	-	-	-	-	-	-	-
Depreciation and amortisation	271 047	59 153	21.8%	59 153	21.8%	53 277	21.5%	11.0%
Interest	24 208	6 297	26.0%	6 297	26.0%	5 567	20.5%	13.1%
Contracted services	423 740	57 522	13.6%	57 522	13.6%	91 355	27.3%	(37.0%)
Transfers and subsidies	5 861	-	-	-	-	132	4.2%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	225 769	53 294	23.6%	53 294	23.6%	13 843	8.2%	285.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1	-	-	-	-	-	-	-
Surplus/(Deficit)	(123 959)	148 475		148 475		88 440		
Transfers and subsidies - capital (monetary allocations)	375 768	40 689	10.8%	40 689	10.8%	3 987	1.2%	920.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	251 809	189 163		189 163		92 427		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	251 809	189 163		189 163		92 427		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	251 809	189 163		189 163		92 427		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	251 809	189 163		189 163		92 427		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	7 159 623	53 723	.8%	53 723	.8%	5 007	1.2%	973.0%
National Government	244 067	32 765	13.4%	32 765	13.4%	3 985	1.7%	722.3%
Provincial Government	131 701	7 924	6.0%	7 924	6.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	375 768	40 689	10.8%	40 689	10.8%	3 985	1.2%	921.2%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 783 855	13 034	.2%	13 034	.2%	1 022	1.2%	1 175.0%
Capital Expenditure Functional	450 885	53 723	11.9%	53 723	11.9%	5 007	1.2%	973.0%
Municipal governance and administration	42 857	3 378	7.9%	3 378	7.9%	-	-	(100.0%)
Executive and Council	200	-	-	-	-	-	-	-
Finance and administration	42 557	3 378	7.9%	3 378	7.9%	-	-	(100.0%)
Internal audit	100	-	-	-	-	-	-	-
Community and Public Safety	63 161	2 344	3.7%	2 344	3.7%	(2)	-	(97 069.1%)
Community and Social Services	3 190	-	-	-	-	-	-	-
Sport And Recreation	21 700	30	.1%	30	.1%	(2)	-	(1 340.6%)
Public Safety	1 229	-	-	-	-	-	-	-
Housing	27 652	388	1.4%	388	1.4%	-	-	(100.0%)
Health	9 150	1 926	21.1%	1 926	21.1%	-	-	(100.0%)
Economic and Environmental Services	48 929	27 073	55.3%	27 073	55.3%	545	3.3%	4 871.3%
Planning and Development	40 450	27 073	66.9%	27 073	66.9%	-	-	(100.0%)
Road Transport	8 479	-	-	-	-	545	3.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	295 839	20 928	7.1%	20 928	7.1%	4 465	1.6%	368.8%
Energy sources	61 744	1 432	2.3%	1 432	2.3%	-	-	(100.0%)
Water Management	162 467	19 497	12.0%	19 497	12.0%	-	-	(100.0%)
Waste Water Management	30 200	-	-	-	-	-	-	-
Waste Management	41 428	-	-	-	-	4 465	4.8%	(100.0%)
Other	100	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	1 555 407	(45 181)	(2.9%)	(45 181)	(2.9%)	362 547	10.5%	(112.5%)
Property rates	1 527	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	1 553 880	(45 181)	(2.9%)	(45 181)	(2.9%)	362 547	259.3%	(112.5%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(15 732)	-	-	-	-	-	-	-
Suppliers and employees	(15 732)	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 539 675	(45 181)	(2.9%)	(45 181)	(2.9%)	362 547	86.5%	(112.5%)
Cash Flow from Investing Activities								
Receipts	12 077	36 269	300.3%	36 269	300.3%	(267)	(4%)	(13 694.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	12 077	36 269	300.3%	36 269	300.3%	(267)	(4%)	(13 694.2%)
Payments	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	12 077	36 269	300.3%	36 269	300.3%	(267)	.1%	(13 694.2%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 551 752	(8 912)	(.6%)	(8 912)	(.6%)	362 280	747.0%	(102.5%)
Cash/cash equivalents at the year begin:	18 358	(57 260)	(311.9%)	(57 260)	(311.9%)	(58 295)	(89.8%)	(1.8%)
Cash/cash equivalents at the year end:	1 570 110	(165 509)	(10.5%)	(165 509)	(10.5%)	280 374	247.2%	(159.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	53 560	13.4%	14 490	3.6%	5 869	1.5%	326 945	81.6%	400 864	12.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	96 303	30.9%	20 909	6.7%	8 872	2.8%	185 643	59.6%	311 727	9.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 578	2.9%	12 332	1.9%	10 385	1.6%	593 316	93.5%	634 611	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	41 670	8.0%	15 293	2.9%	12 718	2.4%	449 916	86.6%	519 596	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 152	4.1%	5 618	1.4%	5 135	1.3%	370 606	93.2%	397 511	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	266	2.7%	257	2.7%	122	1.3%	9 056	93.3%	9 701	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	21 798	7.0%	10 866	3.5%	6 489	2.1%	272 789	87.4%	311 943	9.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(63 543)	(10.8%)	111 800	18.9%	(13 820)	(2.3%)	556 035	94.2%	590 472	18.6%	-	-	-	-
Total By Income Source	184 784	5.8%	191 564	6.0%	35 770	1.1%	2 764 306	87.0%	3 176 424	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 642	17.1%	4 477	7.2%	21	-	47 040	75.7%	62 181	2.0%	-	-	-	-
Commercial	115 034	12.8%	30 601	3.4%	12 138	1.3%	744 083	82.5%	901 856	28.4%	-	-	-	-
Households	152 207	7.7%	51 852	2.6%	44 283	2.2%	1 723 535	87.4%	1 971 876	62.1%	-	-	-	-
Other	(93 099)	(38.7%)	104 634	43.5%	(20 670)	(8.6%)	249 647	103.8%	240 512	7.6%	-	-	-	-
Total By Customer Group	184 784	5.8%	191 564	6.0%	35 770	1.1%	2 764 306	87.0%	3 176 424	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	91 406	16.8%	167 151	30.7%	157 789	28.9%	128 783	23.6%	545 130	68.2%
Bulk Water	49 352	69.6%	21 514	30.3%	34	-	-	-	70 901	8.9%
PAYE deductions	12 778	100.0%	-	-	-	-	-	-	12 778	1.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12 986	100.0%	-	-	-	-	-	-	12 986	1.6%
Loan repayments	4 062	100.0%	-	-	-	-	-	-	4 062	.5%
Trade Creditors	35 748	23.3%	24 884	16.2%	4 519	2.9%	88 496	57.6%	153 648	19.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	159	61.1%	54	20.6%	2	.9%	45	17.4%	260	-
Total	206 492	25.8%	213 603	26.7%	162 345	20.3%	217 325	27.2%	799 765	100.0%

Contact Details

Municipal Manager	Mr Msezana Makhosana	011 951 2037
Financial Manager	Ms Birang Monkwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 248 908	619 893	27.6%	619 893	27.6%	512 929	25.6%	20.9%
Exchange Revenue								
Service charges - Electricity	343 066	77 261	22.5%	77 261	22.5%	74 424	23.4%	3.8%
Service charges - Water	440 356	90 257	20.5%	90 257	20.5%	99 551	24.6%	(9.3%)
Service charges - Waste Water Management	85 152	18 826	22.1%	18 826	22.1%	18 842	23.7%	(1.1%)
Service charges - Waste Management	87 711	21 755	24.8%	21 755	24.8%	20 931	24.2%	3.9%
Sale of Goods and Rendering of Services	4 024	978	24.3%	978	24.3%	1 014	48.0%	(3.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	278 362	72 911	26.2%	72 911	26.2%	42 548	16.9%	71.4%
Interest earned from Current and Non Current Assets	8 140	3 021	37.1%	3 021	37.1%	2 419	48.4%	24.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	0	-	-	-	-	-	-	-
Rental from Fixed Assets	1 547	367	23.7%	367	23.7%	367	19.5%	(2%)
Licence and permits	20 001	0	-	0	-	1	-	(66.7%)
Operational Revenue	10 163	65	6%	65	6%	466	4.9%	(86.0%)
Non-Exchange Revenue								
Property rates	620 246	173 901	28.0%	173 901	28.0%	149 745	28.9%	16.1%
Surcharges and Taxes	18 842	3 396	18.0%	3 396	18.0%	211	1.1%	1 506.8%
Fines, penalties and forfeits	5 126	299	5.8%	299	5.8%	1 400	29.4%	(78.6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	326 171	118 771	36.4%	118 771	36.4%	101 023	35.2%	17.6%
Interest	-	38 085	-	38 085	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	(12)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 249 266	418 610	18.6%	418 610	18.6%	350 538	17.5%	19.4%
Employee related costs	401 696	99 691	24.8%	99 691	24.8%	92 717	24.2%	7.5%
Remuneration of councillors	27 764	6 078	21.9%	6 078	21.9%	5 692	25.6%	6.8%
Bulk purchases - electricity	443 612	157 439	35.5%	157 439	35.5%	127 616	29.9%	23.4%
Inventory consumed	220 819	46 103	20.9%	46 103	20.9%	50 909	23.7%	(9.4%)
Debt impairment	500 000	-	-	-	-	-	-	-
Depreciation and amortisation	113 324	-	-	-	-	28	-	(100.0%)
Interest	122 131	36 860	30.2%	36 860	30.2%	29 389	40.2%	25.4%
Contracted services	91 291	23 519	25.8%	23 519	25.8%	14 890	15.3%	58.0%
Transfers and subsidies	1 040	30	2.9%	30	2.9%	30	2.0%	-
Irrecoverable debts written off	130 664	27	-	27	-	-	-	(100.0%)
Operational costs	102 765	12 770	12.4%	12 770	12.4%	12 703	14.2%	.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	94 159	36 091	38.3%	36 091	38.3%	16 564	22.6%	117.9%
Surplus/(Deficit)	(358)	201 283		201 283		162 391		
Transfers and subsidies - capital (monetary allocations)	192 936	17 254	8.9%	17 254	8.9%	1 478	.6%	1 067.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	192 578	218 538		218 538		163 870		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	192 578	218 538		218 538		163 870		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	192 578	218 538		218 538		163 870		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	192 578	218 538		218 538		163 870		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	193 936	20 210	10.4%	20 210	10.4%	1 663	.7%	1 115.6%
National Government	192 936	20 101	10.4%	20 101	10.4%	1 409	.6%	1 326.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	192 936	20 101	10.4%	20 101	10.4%	1 409	.6%	1 326.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 000	109	10.9%	109	10.9%	254	25.4%	(57.0%)
Capital Expenditure Functional	193 936	8 602	4.4%	8 602	4.4%	1 663	.7%	417.4%
Municipal governance and administration	6 430	13	.2%	13	.2%	123	1.1%	(89.1%)
Executive and Council	6 430	13	.2%	13	.2%	92	.8%	(85.5%)
Finance and administration	-	-	-	-	-	31	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	4 200	2 530	60.2%	2 530	60.2%	-	-	(100.0%)
Community and Social Services	4 200	2 530	60.2%	2 530	60.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 000	5 852	11.7%	5 852	11.7%	484	1.3%	1 110.2%
Planning and Development	-	-	-	-	-	31	-	(100.0%)
Road Transport	50 000	5 852	11.7%	5 852	11.7%	453	1.2%	1 192.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	133 306	206	.2%	206	.2%	1 056	.7%	(80.5%)
Energy sources	30 500	-	-	-	-	190	.6%	(100.0%)
Water Management	76 806	206	.3%	206	.3%	797	.9%	(74.2%)
Waste Water Management	26 000	-	-	-	-	70	.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	1 584 292	38 725	2.4%	38 725	2.4%	418 495	-	(90.7%)
Property rates	409 363	-	-	-	-	-	-	-
Service charges	631 149	38 725	6.1%	38 725	6.1%	418 495	-	(90.7%)
Other revenue	78 673	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	316 976	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	148 131	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 446 284)	(316 970)	21.9%	(316 970)	21.9%	(385 315)	16 054.8%	(17.7%)
Suppliers and employees	(1 446 284)	(316 970)	21.9%	(316 970)	21.9%	(385 315)	16 054.8%	(17.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	138 008	(278 244)	(201.6%)	(278 244)	(201.6%)	33 180	(1 382.5%)	(938.6%)
Cash Flow from Investing Activities								
Receipts	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	(4 664)	(365)	7.8%	(365)	7.8%	(314)	-	16.2%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(4 664)	(365)	7.8%	(365)	7.8%	(314)	-	16.2%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 664)	(365)	7.8%	(365)	7.8%	(314)	-	16.2%
Net Increase/(Decrease) in cash held	133 344	(278 609)	(208.9%)	(278 609)	(208.9%)	32 866	(1 369.4%)	(947.7%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	133 344	(96 800)	(72.6%)	(96 800)	(72.6%)	32 978	(1 374.1%)	(393.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	46 769	4.2%	39 470	3.6%	25 096	2.3%	991 171	89.9%	1 102 506	20.9%	-	-	2 910 721	264.0%
Trade and Other Receivables from Exchange Transactions - Electricity	26 871	15.4%	14 269	8.2%	3 788	2.2%	130 059	74.3%	174 987	3.3%	-	-	376 243	215.0%
Receivables from Non-exchange Transactions - Property Rates	52 820	2.7%	49 476	2.6%	41 683	2.2%	1 790 087	92.6%	1 934 067	36.7%	-	-	4 839 722	250.2%
Receivables from Exchange Transactions - Waste Water Management	7 015	2.7%	6 051	2.3%	4 997	1.9%	241 595	93.0%	259 658	4.9%	-	-	680 951	262.2%
Receivables from Exchange Transactions - Waste Management	7 520	2.3%	6 555	2.0%	5 415	1.7%	308 457	94.1%	327 946	6.2%	-	-	837 919	255.5%
Receivables from Exchange Transactions - Property Rental Debtors	80	7.4%	60	5.6%	39	3.6%	902	83.4%	1 081	-	-	-	1 919	177.5%
Interest on Arrear Debtor Accounts	74 555	6.8%	-	-	36 225	3.3%	978 450	89.8%	1 089 229	20.7%	-	-	2 584 177	237.2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 567	3.8%	11 108	2.9%	6 431	1.7%	350 542	91.6%	382 648	7.3%	-	-	757 442	197.9%
Total By Income Source	230 197	4.4%	126 989	2.4%	123 674	2.3%	4 791 263	90.9%	5 272 122	100.0%	-	-	12 989 094	246.4%
Debtors Age Analysis By Customer Group														
Organs of State	3 206	18.2%	2 922	16.6%	908	5.2%	10 532	60.0%	17 567	3%	-	-	-	-
Commercial	137 292	4.6%	81 817	2.7%	64 893	2.2%	2 707 854	90.5%	2 991 855	56.7%	-	-	7 344 421	245.5%
Households	87 129	4.1%	41 850	1.9%	56 872	2.6%	1 960 571	91.3%	2 146 423	40.7%	-	-	5 639 041	262.7%
Other	2 570	2.2%	400	0.3%	1 000	0.9%	112 306	96.6%	116 277	2.2%	-	-	5 632	4.8%
Total By Customer Group	230 197	4.4%	126 989	2.4%	123 674	2.3%	4 791 263	90.9%	5 272 122	100.0%	-	-	12 989 094	246.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	42 842	5.7%	77 384	10.3%	76 196	10.2%	552 856	73.8%	749 278	43.8%
Bulk Water	43 019	6.1%	65 452	9.3%	6 709	1.0%	590 196	83.7%	705 376	41.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	176 557	100.0%	-	-	-	-	-	-	176 557	10.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 709	32.3%	2 612	6.2%	11 940	28.1%	14 198	33.4%	42 460	2.5%
Auditor-General	488	43.8%	92	8.2%	-	-	534	47.9%	1 114	1%
Other	1 384	4.0%	673	2.0%	581	1.7%	31 712	92.3%	34 349	2.0%
Total	278 000	16.3%	146 213	8.6%	95 426	5.6%	1 189 496	69.6%	1 709 135	100.0%

Contact Details

Municipal Manager	Mr Dumisani Donald Mabuza (Municipal Man)	018 788 9639
Financial Manager	Mr Brian Malusi Dlamini (Acting CFO)	018 788 9552

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 727 261	760 700	27.9%	760 700	27.9%	700 848	29.3%	8.5%
Exchange Revenue								
Service charges - Electricity	789 684	142 980	18.1%	142 980	18.1%	231 851	26.7%	(38.3%)
Service charges - Water	205 593	85 505	41.6%	85 505	41.6%	86 919	23.0%	(1.6%)
Service charges - Waste Water Management	128 042	40 010	31.2%	40 010	31.2%	27 985	27.8%	43.0%
Service charges - Waste Management	134 216	34 641	25.8%	34 641	25.8%	31 478	30.5%	10.0%
Sale of Goods and Rendering of Services	4 679	1 756	37.5%	1 756	37.5%	1 810	15.9%	(3.0%)
Agency services	33 480	10 932	32.7%	10 932	32.7%	5 587	18.4%	95.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 625	26 182	29.5%	26 182	29.5%	19 755	28.6%	32.5%
Interest earned from Current and Non Current Assets	9 241	5 636	59.9%	5 636	59.9%	1 534	51.1%	260.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 341	1 524	45.6%	1 524	45.6%	528	21.0%	188.9%
Licence and permits	66	94	141.1%	94	141.1%	27	-	247.2%
Operational Revenue	33 620	394	1.2%	394	1.2%	645	4.3%	(38.9%)
Non-Exchange Revenue								
Property rates	397 788	128 122	32.2%	128 122	32.2%	124 322	35.4%	3.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 546	3 738	16.6%	3 738	16.6%	6 247	54.4%	(40.2%)
Licences or permits	-	1	-	1	-	-	-	(100.0%)
Transfer and subsidies - Operational	486 782	180 972	37.2%	180 972	37.2%	162 160	36.3%	11.6%
Interest	-	-	-	-	-	0	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	389 557	98 313	25.2%	98 313	25.2%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 726 621	695 763	25.5%	695 763	25.5%	668 102	27.9%	4.1%
Employee related costs	594 475	150 741	25.4%	150 741	25.4%	138 841	23.2%	8.6%
Remuneration of councillors	30 562	8 568	28.0%	8 568	28.0%	6 846	23.5%	25.2%
Bulk purchases - electricity	1 006 568	303 845	30.2%	303 845	30.2%	260 900	40.4%	16.5%
Inventory consumed	310 783	139	-	139	-	77 216	25.8%	(99.8%)
Debt impairment	204 166	39 408	19.3%	39 408	19.3%	-	-	(100.0%)
Depreciation and amortisation	176 070	42 242	24.0%	42 242	24.0%	42 242	22.3%	-
Interest	52 744	33 580	63.7%	33 580	63.7%	21 478	45.8%	56.4%
Contracted services	156 902	35 428	22.6%	35 428	22.6%	25 635	16.5%	38.2%
Transfers and subsidies	792	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3 231	-	3 231	-	12 701	-	(74.6%)
Operational costs	193 559	78 579	40.6%	78 579	40.6%	82 243	45.1%	(4.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	640	64 937		64 937		32 746		
Transfers and subsidies - capital (monetary allocations)	238 658	40 030	16.8%	40 030	16.8%	10 401	4.9%	284.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	239 298	104 966		104 966		43 147		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	239 298	104 966		104 966		43 147		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	239 298	104 966		104 966		43 147		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	239 298	104 966		104 966		43 147		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	245 658	76 301	31.1%	76 301	31.1%	18 987	8.8%	301.9%
National Government	235 858	70 632	29.9%	70 632	29.9%	18 987	9.1%	272.0%
Provincial Government	3 000	5 669	189.0%	5 669	189.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	238 858	76 301	31.9%	76 301	31.9%	18 987	9.0%	301.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	6 800	-	-	-	-	-	-	-
Capital Expenditure Functional	245 658	76 301	31.1%	76 301	31.1%	18 987	8.8%	301.9%
Municipal governance and administration	6 000	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 000	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3 000	-	-	-	-	-	-	-
Community and Social Services	3 000	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 000	20 890	52.2%	20 890	52.2%	2 998	6.8%	596.8%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	40 000	20 890	52.2%	20 890	52.2%	2 998	6.8%	596.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	196 658	55 412	28.2%	55 412	28.2%	15 990	9.8%	246.5%
Energy sources	68 000	20 390	30.0%	20 390	30.0%	5 193	14.8%	292.7%
Water Management	5 000	5 397	107.9%	5 397	107.9%	5 210	-	3.6%
Waste Water Management	113 658	29 625	26.1%	29 625	26.1%	5 587	4.4%	430.2%
Waste Management	10 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	2 624 959	649 449	24.7%	649 449	24.7%	644 698	23.7%	.7%
Property rates	359 678	77 835	21.6%	77 835	21.6%	-	-	(100.0%)
Service charges	1 492 186	317 083	21.2%	317 083	21.2%	200 112	13.1%	58.5%
Other revenue	38 214	41 854	109.5%	41 854	109.5%	268 850	610.6%	(84.4%)
Transfers and Subsidies - Operational	486 782	207 141	42.6%	207 141	42.6%	174 272	39.4%	18.9%
Transfers and Subsidies - Capital	238 858	-	-	-	-	-	-	-
Interest	9 241	5 536	59.9%	5 536	59.9%	1 465	48.8%	277.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(2 170 139)	(646 419)	29.8%	(646 419)	29.8%	(531 673)	21.3%	21.6%
Suppliers and employees	(2 170 139)	(646 419)	29.8%	(646 419)	29.8%	(531 673)	21.7%	21.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	454 820	3 030	.7%	3 030	.7%	113 025	52.1%	(97.3%)
Cash Flow from Investing Activities								
Receipts	29 638	632	2.1%	632	2.1%	-	-	(100.0%)
Proceeds on disposal of PPE	27 303	632	2.3%	632	2.3%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 893	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	442	-	-	-	-	-	-	-
Payments	(245 658)	(98 823)	40.2%	(98 823)	40.2%	(16 003)	7.4%	517.5%
Capital assets	(245 658)	(98 823)	40.2%	(98 823)	40.2%	(16 003)	7.4%	517.5%
Net Cash from/(used) Investing Activities	(216 020)	(98 191)	45.5%	(98 191)	45.5%	(16 003)	7.4%	513.6%
Cash Flow from Financing Activities								
Receipts	-	(380)	-	(380)	-	(463)	-	(18.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(380)	-	(380)	-	(463)	-	(18.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(380)	-	(380)	-	(463)	2.7%	(18.0%)
Net Increase/(Decrease) in cash held	238 801	(95 541)	(40.0%)	(95 541)	(40.0%)	96 559	(604.4%)	(198.9%)
Cash/cash equivalents at the year begin:	86 209	255 389	296.2%	255 389	296.2%	110 998	123.5%	130.1%
Cash/cash equivalents at the year end:	325 010	159 848	49.2%	159 848	49.2%	207 557	280.8%	(23.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 325	8.7%	22 317	5.7%	21 229	5.4%	315 636	80.2%	393 507	24.2%	(285)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	62 802	36.7%	9 175	5.4%	6 210	3.6%	92 879	54.3%	171 066	10.5%	(189)	(.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	22 630	8.0%	9 096	3.2%	34 655	12.3%	216 242	76.5%	282 623	17.3%	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 194	4.5%	5 379	2.9%	5 876	3.2%	164 338	89.4%	183 788	11.3%	(1)	-	-	-
Receivables from Exchange Transactions - Waste Management	8 821	4.8%	5 757	3.1%	6 188	3.4%	163 295	88.7%	184 062	11.3%	24	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	-	-	-	-	49 313	100.0%	49 313	3.0%	(13)	-	-	-
Interest on Arrear Debtor Accounts	9 388	3.3%	9 174	3.3%	16 574	5.9%	245 993	87.5%	281 129	17.3%	(38)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 803	3.3%	2 316	2.8%	1 353	1.6%	77 202	92.3%	83 674	5.1%	2 810	3.4%	-	-
Total By Income Source	148 964	9.1%	63 214	3.9%	92 085	5.7%	1 324 899	81.3%	1 629 162	100.0%	2 310	.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 797	6.9%	2 567	3.1%	27 597	33.0%	47 711	57.0%	83 673	5.1%	(1 233)	(1.5%)	-	-
Commercial	80 406	26.2%	15 113	4.9%	12 355	4.0%	199 378	64.9%	307 253	18.9%	5 121	1.7%	-	-
Households	62 760	5.1%	45 534	3.7%	52 133	4.2%	1 077 809	87.0%	1 238 237	76.0%	(1 579)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	148 964	9.1%	63 214	3.9%	92 085	5.7%	1 324 899	81.3%	1 629 162	100.0%	2 310	.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	79 483	8.6%	13 105	1.4%	73 944	8.0%	761 255	82.1%	927 788	56.8%
Bulk Water	35 702	13.6%	37 869	14.4%	19 572	7.4%	170 298	64.6%	263 441	15.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 835	7.6%	15 683	3.3%	7 852	1.7%	413 040	87.4%	472 412	28.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	151 021	9.1%	66 658	4.0%	101 369	6.1%	1 344 593	80.8%	1 663 640	100.0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu	011 411 0051
Financial Manager	Mr Gareth Misi	011 411 0087

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	303 828	104 019	34.2%	104 019	34.2%	90 346	33.8%	15.1%
Exchange Revenue								
Service charges - Electricity	610	93	15.2%	93	15.2%	102	-	(9.0%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 583	261	2.7%	261	2.7%	(2 569)	(39.0%)	(110.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	355	-	-	-	-	(69)	(32.8%)	(100.0%)
Interest earned from Current and Non Current Assets	3 919	1 827	46.6%	1 827	46.6%	838	37.4%	118.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 606	376	14.4%	376	14.4%	391	16.5%	(3.9%)
Licence and permits	1 021	184	18.0%	184	18.0%	387	154.8%	(52.5%)
Operational Revenue	15 596	160	1.0%	160	1.0%	(189)	(2.1%)	(184.8%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	270 138	101 118	37.4%	101 118	37.4%	91 455	37.1%	10.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	372 141	68 500	18.4%	68 500	18.4%	70 543	26.1%	(2.9%)
Employee related costs	223 021	54 699	24.5%	54 699	24.5%	53 967	25.5%	1.4%
Remuneration of councillors	13 132	3 050	23.2%	3 050	23.2%	2 937	22.4%	3.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	429	112	26.2%	112	26.2%	84	33.6%	33.8%
Debt impairment	650	-	-	-	-	-	-	-
Depreciation and amortisation	5 800	-	-	-	-	-	-	-
Interest	6 135	307	5.0%	307	5.0%	446	84.2%	(31.1%)
Contracted services	79 722	4 146	5.2%	4 146	5.2%	7 792	68.6%	(46.8%)
Transfers and subsidies	12 469	-	-	-	-	-	-	-
Irrecoverable debts written off	650	-	-	-	-	-	-	-
Operational costs	30 134	6 186	20.5%	6 186	20.5%	5 316	26.0%	16.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 314)	35 519		35 519		19 803		
Transfers and subsidies - capital (monetary allocations)	70 000	-	-	-	-	24 339	50.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 686	35 519		35 519		44 142		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 686	35 519		35 519		44 142		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 686	35 519		35 519		44 142		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 686	35 519		35 519		44 142		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	3 000	689	23.0%	689	23.0%	-	-	(100.0%)
National Government	-	18	-	18	-	-	-	(100.0%)
Provincial Government	3 000	671	22.4%	671	22.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 000	689	23.0%	689	23.0%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	3 450	689	20.0%	689	20.0%	368	.8%	87.5%
Municipal governance and administration						368	81.7%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	368	81.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3 000	671	22.4%	671	22.4%	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	3 000	671	22.4%	671	22.4%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	450	18	4.0%	18	4.0%	-	-	(100.0%)
Planning and Development	450	18	4.0%	18	4.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services								
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other								

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter	Year to Date	First Quarter

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	349 045	315 140	90.3%	315 140	90.3%	220 868	75.5%	42.7%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	31 271	892	2.9%	892	2.9%	1 431	7.9%	(37.7%)
Transfers and Subsidies - Operational	243 855	274 314	112.5%	274 314	112.5%	200 295	88.2%	37.0%
Transfers and Subsidies - Capital	70 000	39 934	57.0%	39 934	57.0%	19 142	42.3%	108.6%
Interest	3 919	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(274 361)	45 073	(16.4%)	45 073	(16.4%)	(14 268)	5.4%	(415.9%)
Suppliers and employees	(274 361)	45 073	(16.4%)	45 073	(16.4%)	(14 268)	5.6%	(415.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 684	360 213	482.3%	360 213	482.3%	206 600	779.3%	74.4%
Cash Flow from Investing Activities								
Receipts	(560)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(560)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(3 450)	(279)	8.1%	(279)	8.1%	-	-	(100.0%)
Capital assets	(3 450)	(279)	8.1%	(279)	8.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(4 010)	(279)	6.9%	(279)	6.9%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	70 674	359 935	509.3%	359 935	509.3%	206 600	(1 109.4%)	74.2%
Cash/cash equivalents at the year begin:	2 642	18 466	698.9%	18 466	698.9%	2 640	96.4%	599.3%
Cash/cash equivalents at the year end:	73 316	378 458	516.2%	378 458	516.2%	209 240	(1 317.3%)	80.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87	5.6%	59	3.7%	48	3.0%	1 378	87.7%	1 572	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	249	11.2%	114	5.1%	108	4.9%	1 756	78.8%	2 227	18.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	59	7%	-	-	28	3%	7 826	98.9%	7 913	66.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	110	100.0%	110	9%	-	-	-	-
Total By Income Source	395	3.3%	173	1.5%	184	1.6%	11 070	93.6%	11 822	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	395	3.3%	173	1.5%	184	1.6%	11 070	93.6%	11 822	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	395	3.3%	173	1.5%	184	1.6%	11 070	93.6%	11 822	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 998	7.1%	742	2.6%	641	2.3%	24 751	88.0%	28 132	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 998	7.1%	742	2.6%	641	2.3%	24 751	88.0%	28 132	100.0%

Contact Details

Municipal Manager	Mr Elias Kola	011 411 5021
Financial Manager	Mr Samuel Rameele	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR GAUTENG
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	195 921 310	55 001 615	28.1%	55 001 615	28.1%	59 221 080	33.2%	(7.1%)
Exchange Revenue								
Service charges - Electricity	70 019 681	18 095 291	25.8%	18 095 291	25.8%	16 846 947	26.6%	7.4%
Service charges - Water	24 450 662	6 258 191	25.6%	6 258 191	25.6%	5 426 643	22.6%	15.3%
Service charges - Waste Water Management	12 799 951	3 300 260	25.8%	3 300 260	25.8%	2 734 726	25.5%	20.7%
Service charges - Waste Management	6 878 421	1 964 648	28.6%	1 964 648	28.6%	1 724 911	26.7%	13.9%
Sale of Goods and Rendering of Services	2 952 712	621 590	21.1%	621 590	21.1%	1 139 498	24.0%	(45.5%)
Agency services	527 602	118 890	22.5%	118 890	22.5%	134 432	27.5%	(11.6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 737 577	1 675 666	61.2%	1 675 666	61.2%	10 465 148	532.1%	(84.0%)
Interest earned from Current and Non Current Assets	407 050	103 268	25.4%	103 268	25.4%	76 552	21.1%	34.9%
Dividends	-	15	-	15	-	-	-	(100.0%)
Rent on Land	188	88	47.1%	88	47.1%	36	20.8%	145.0%
Rental from Fixed Assets	920 636	120 564	13.1%	120 564	13.1%	135 504	15.8%	(11.0%)
Licence and permits	21 258	1 029	4.8%	1 029	4.8%	1 183	6.5%	(13.0%)
Operational Revenue	1 717 860	331 725	19.3%	331 725	19.3%	97 197	5.9%	241.3%
Non-Exchange Revenue								
Property rates	37 538 074	9 830 790	26.2%	9 830 790	26.2%	8 537 612	25.4%	15.1%
Surcharges and Taxes	343 674	88 125	25.6%	88 125	25.6%	88 405	28.8%	(3.3%)
Fines, penalties and forfeits	2 463 764	295 586	12.0%	295 586	12.0%	111 049	4.8%	166.2%
Licences or permits	381 870	98 247	25.7%	98 247	25.7%	105 156	27.0%	(6.6%)
Transfer and subsidies - Operational	23 296 082	10 004 681	42.9%	10 004 681	42.9%	10 874 103	51.5%	(8.0%)
Interest	644 323	183 097	28.4%	183 097	28.4%	114 919	50.2%	59.3%
Fuel Levy	7 306 081	1 806 272	24.7%	1 806 272	24.7%	1 606 326	10.5%	196.0%
Operational Revenue	507 892	98 313	19.4%	98 313	19.4%	-	-	(100.0%)
Gains on disposal of Assets	5 954	3 025	50.8%	3 025	50.8%	(4 710)	(62.1%)	(164.2%)
Other Gains	-	2 253	-	2 253	-	1 443	-	56.2%
Discontinued Operations	-	0	-	0	-	0	-	-
Operating Expenditure	193 443 119	45 501 856	23.5%	45 501 856	23.5%	45 543 372	25.6%	(1%)
Employee related costs	47 923 127	11 228 560	23.4%	11 228 560	23.4%	11 862 633	25.6%	(5.3%)
Remuneration of councillors	722 166	164 501	22.8%	164 501	22.8%	172 011	24.4%	(4.4%)
Bulk purchases - electricity	54 983 974	12 242 325	22.3%	12 242 325	22.3%	14 519 822	30.3%	(15.7%)
Inventory consumed	19 734 336	8 075 007	40.9%	8 075 007	40.9%	3 722 917	21.6%	116.9%
Debt impairment	19 798 351	3 490 510	17.6%	3 490 510	17.6%	1 277 696	18.7%	173.2%
Depreciation and amortisation	12 014 441	1 309 585	10.9%	1 309 585	10.9%	2 529 505	22.4%	(48.2%)
Interest	5 441 731	1 288 168	23.7%	1 288 168	23.7%	1 200 087	19.5%	7.3%
Contracted services	18 634 303	2 838 674	15.2%	2 838 674	15.2%	2 951 551	15.6%	(3.8%)
Transfers and subsidies	911 542	1 234 735	135.5%	1 234 735	135.5%	1 399 067	179.4%	(11.7%)
Irrecoverable debts written off	382 501	218 595	57.1%	218 595	57.1%	2 318 263	27.9%	(90.6%)
Operational costs	10 834 387	2 655 586	24.5%	2 655 586	24.5%	2 832 118	27.0%	(6.2%)
Losses on disposal of Assets	390	18 752	4 803.0%	18 752	4 803.0%	2 742	704.8%	583.8%
Other Losses	2 061 869	736 859	35.7%	736 859	35.7%	754 960	25.5%	(2.4%)
Surplus/(Deficit)	2 478 191	9 499 760		9 499 760		13 677 709		
Transfers and subsidies - capital (monetary allocations)	8 916 002	833 115	9.3%	833 115	9.3%	6 112 508	72.3%	(86.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 394 193	10 332 875		10 332 875		19 790 217		
Income Tax	82 920	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 311 273	10 332 875		10 332 875		19 790 217		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 311 273	10 332 875		10 332 875		19 790 217		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	299 430	-	299 430	-	230 265	-	30.0%
Surplus/(Deficit) for the year	11 311 273	10 632 304		10 632 304		20 020 481		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	21 129 381	1 408 955	6.7%	1 408 955	6.7%	1 384 124	8.9%	1.8%
National Government	8 074 671	627 523	7.8%	627 523	7.8%	673 708	9.1%	(6.9%)
Provincial Government	165 925	14 376	8.7%	14 376	8.7%	203	-1.1%	6 986.2%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	392 372	55 898	14.2%	55 898	14.2%	82 813	10.5%	(32.5%)
Transfers recognised - capital	8 632 968	697 797	8.1%	697 797	8.1%	756 724	9.1%	(7.8%)
Borrowing	2 574 780	383 290	14.9%	383 290	14.9%	356 635	11.6%	7.5%
Internally generated funds	9 921 633	327 868	3.3%	327 868	3.3%	270 764	6.7%	21.1%
Capital Expenditure Functional	14 423 413	1 397 347	9.7%	1 397 347	9.7%	1 384 691	8.9%	.9%
Municipal governance and administration	1 216 044	18 735	1.5%	18 735	1.5%	62 195	3.5%	(69.9%)
Executive and Council	90 731	167	2%	167	2%	1 017	1.3%	(83.5%)
Finance and administration	1 124 213	18 568	1.7%	18 568	1.7%	61 178	3.6%	(69.6%)
Internal audit	1 100	-	-	-	-	-	-	-
Community and Public Safety	3 530 413	288 597	8.2%	288 597	8.2%	348 421	9.6%	(17.2%)
Community and Social Services	401 716	21 478	5.3%	21 478	5.3%	80 759	17.1%	(73.4%)
Sport And Recreation	100 533	9 045	9.0%	9 045	9.0%	2 359	1.3%	283.4%
Public Safety	90 544	24 930	27.5%	24 930	27.5%	1 842	1.0%	1 253.1%
Housing	2 784 447	231 218	8.3%	231 218	8.3%	262 167	10.2%	(11.8%)
Health	153 173	1 926	1.3%	1 926	1.3%	1 293	6%	49.0%
Economic and Environmental Services	3 462 899	251 973	7.3%	251 973	7.3%	226 890	5.8%	(11.1%)
Planning and Development	718 624	67 634	9.5%	67 634	9.5%	58 139	5.9%	16.8%
Road Transport	2 715 375	183 588	6.8%	183 588	6.8%	168 717	5.9%	8.8%
Environmental Protection	29 000	450	1.6%	450	1.6%	24	-	1 175.1%
Trading Services	6 091 041	821 885	13.5%	821 885	13.5%	751 820	12.5%	9.3%
Energy sources	2 910 575	467 225	16.1%	467 225	16.1%	379 548	13.8%	23.1%
Water Management	2 004 505	137 817	6.9%	137 817	6.9%	166 435	8.5%	(17.2%)
Waste Water Management	942 414	200 782	21.3%	200 782	21.3%	183 988	19.1%	9.1%
Waste Management	233 548	16 062	6.9%	16 062	6.9%	21 848	6.0%	(26.5%)
Other	123 016	16 157	13.1%	16 157	13.1%	(4 624)	(2.8%)	(449.4%)

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter	Year to Date	First Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	168 576 373	49 798 634	29.5%	49 798 634	29.5%	52 307 309	36.7%	(4.8%)
Property rates	32 318 678	5 384 073	16.7%	5 384 073	16.7%	7 758 641	24.1%	(30.6%)
Service charges	86 175 397	17 390 787	19.7%	17 390 787	19.7%	26 733 263	27.2%	(34.9%)
Other revenue	16 901 447	19 185 364	113.5%	19 185 364	113.5%	11 037 465	(70.0%)	73.8%
Transfers and Subsidies - Operational	20 905 794	6 153 079	29.4%	6 153 079	29.4%	4 553 511	24.2%	35.1%
Transfers and Subsidies - Capital	8 780 598	1 533 900	17.5%	1 533 900	17.5%	2 107 637	27.0%	(27.2%)
Interest	1 494 460	151 417	10.1%	151 417	10.1%	116 791	9.4%	29.6%
Dividends	-	15	-	15	-	-	-	(100.0%)
Payments	(74 561 041)	(43 389 747)	58.2%	(43 389 747)	58.2%	(38 689 927)	32.6%	12.1%
Suppliers and employees	(70 687 116)	(43 270 475)	61.2%	(43 270 475)	61.2%	(38 616 207)	33.5%	12.1%
Finance charges	(3 735 091)	(119 272)	3.2%	(119 272)	3.2%	(70 503)	2.4%	69.2%
Transfers and grants	(138 835)	-	-	-	-	(3 217)	(3.2%)	(100.0%)
Net Cash from/(used) Operating Activities	94 015 331	6 408 887	6.8%	6 408 887	6.8%	13 617 382	56.7%	(52.9%)
Cash Flow from Investing Activities								
Receipts	(933 938)	194 496	(20.8%)	194 496	(20.8%)	(585 679)	12.9%	(133.2%)
Proceeds on disposal of PPE	32 925	650	2.0%	650	2.0%	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(65 170)	5 720	(8.8%)	5 720	(8.8%)	(10 140)	6.8%	(156.4%)
Decrease (increase) in non-current investments	(901 693)	188 127	(20.9%)	188 127	(20.9%)	(575 539)	36.5%	(132.7%)
Payments	(13 259 782)	(369 246)	2.8%	(369 246)	2.8%	(1 007 050)	5.2%	(63.3%)
Capital assets	(13 259 782)	(369 246)	2.8%	(369 246)	2.8%	(1 007 050)	5.2%	(63.3%)
Net Cash from/(used) Investing Activities	(14 193 721)	(174 750)	1.2%	(174 750)	1.2%	(1 592 729)	6.7%	(89.0%)
Cash Flow from Financing Activities								
Receipts	2 687 212	3 837	.1%	3 837	.1%	(791)	-	(585.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 616 080	(185)	-	(185)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	71 132	4 022	5.7%	4 022	5.7%	(791)	(3.3%)	(608.7%)
Payments	(4 185 856)	(189 166)	4.5%	(189 166)	4.5%	10 283	(.3%)	(1 939.5%)
Repayment of borrowing	(4 185 856)	(189 166)	4.5%	(189 166)	4.5%	10 283	(.3%)	(1 939.5%)
Net Cash from/(used) Financing Activities	(1 498 645)	(185 329)	12.4%	(185 329)	12.4%	9 493	(1.8%)	(2 052.3%)
Net Increase/(Decrease) in cash held	78 322 966	6 048 808	7.7%	6 048 808	7.7%	12 034 145	(3 031.3%)	(49.7%)
Cash/cash equivalents at the year begin:	7 991 582	(1 430 234)	(17.9%)	(1 430 234)	(17.9%)	1 998 142	17.9%	(171.6%)
Cash/cash equivalents at the year end:	86 314 548	11 572 026	13.4%	11 572 026	13.4%	14 846 374	138.1%	(22.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 776 082	5.7%	1 044 245	3.3%	810 446	2.6%	27 553 967	88.4%	31 184 740	32.7%	1 490 875	4.8%	2 910 721	9.3%
Trade and Other Receivables from Exchange Transactions - Electricity	3 294 956	21.1%	943 246	6.0%	667 837	4.3%	10 688 510	68.5%	15 594 550	16.4%	44 974	.3%	376 243	2.4%
Receivables from Non-exchange Transactions - Property Rates	1 704 798	8.1%	858 923	4.1%	745 485	3.5%	17 709 641	84.3%	21 018 846	22.1%	18 061	.1%	4 839 722	23.0%
Receivables from Exchange Transactions - Waste Water Management	799 785	6.2%	470 834	3.7%	342 291	2.7%	11 227 668	87.4%	12 840 578	13.5%	536 918	4.2%	680 951	5.3%
Receivables from Exchange Transactions - Waste Management	416 720	5.0%	233 797	2.8%	195 193	2.3%	7 520 839	89.9%	8 366 548	8.8%	250 475	3.0%	837 919	10.0%
Receivables from Exchange Transactions - Property Rental Debtors	(2 030)	(.2%)	14 746	1.1%	14 255	1.1%	1 308 139	98.0%	1 335 110	1.4%	(13)	-	1 919	.1%
Interest on Arrear Debtor Accounts	225 423	5.1%	120 766	2.7%	157 328	3.5%	3 942 251	88.7%	4 445 767	4.7%	(38)	-	2 584 177	58.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(371 078)	(76.3%)	34 677	7.1%	(67 895)	(14.0%)	890 743	183.1%	486 448	5.1%	2 572	5.5%	762 581	156.8%
Total By Income Source	7 844 655	8.2%	3 721 235	3.9%	2 864 940	3.0%	80 841 757	84.9%	95 272 587	100.0%	2 343 824	2.5%	12 994 232	13.6%
Debtors Age Analysis By Customer Group														
Organs of State	178 092	7.0%	124 859	4.9%	111 004	4.4%	2 133 476	83.8%	2 547 431	2.7%	(1 233)	-	5 138	.2%
Commercial	3 558 812	17.0%	1 102 352	5.3%	749 392	3.6%	15 495 120	74.1%	20 905 676	21.9%	5 121	-	7 344 421	35.1%
Households	4 163 410	5.9%	2 377 142	3.3%	2 015 821	2.8%	62 482 143	88.0%	71 038 516	74.6%	2 339 936	3.3%	5 639 041	7.9%
Other	(55 659)	(7.1%)	116 882	15.0%	(11 276)	(1.4%)	731 017	93.6%	780 964	.8%	-	-	5 632	.7%
Total By Customer Group	7 844 655	8.2%	3 721 235	3.9%	2 864 940	3.0%	80 841 757	84.9%	95 272 587	100.0%	2 343 824	2.5%	12 994 232	13.6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 086 046	35.6%	187 430	1.3%	731 719	5.1%	8 281 126	58.0%	14 286 321	64.3%
Bulk Water	918 533	30.8%	183 726	6.2%	157 612	5.3%	1 725 708	57.8%	2 985 579	13.4%
PAYE deductions	12 778	100.0%	-	-	-	-	-	-	12 778	.1%
VAT (output less input)	177 401	100.0%	-	-	-	-	-	-	177 401	.8%
Pensions / Retirement	12 986	100.0%	-	-	-	-	-	-	12 986	.1%
Loan repayments	4 062	100.0%	-	-	-	-	-	-	4 062	-
Trade Creditors	1 875 233	46.3%	441 773	10.9%	36 519	.9%	1 692 893	41.8%	4 046 419	18.2%
Auditor-General	2 600	80.3%	92	2.8%	-	-	546	16.9%	3 238	-
Other	290 371	41.8%	4 432	.6%	8 277	1.2%	391 874	56.4%	694 953	3.1%
Total	8 380 010	37.7%	817 454	3.7%	934 127	4.2%	12 092 147	54.4%	22 223 737	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.