

LIMPOPO: GREATER GIYANI (LIM331)
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	539 825	41 936	7.8%	41 936	7.8%	177 029	33.3%	(76.3%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 424	2 187	23.2%	2 187	23.2%	2 056	18.5%	6.4%
Sale of Goods and Rendering of Services	3 107	495	15.9%	495	15.9%	631	16.9%	(21.5%)
Agency services	5 897	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 480	4 475	128.6%	4 475	128.6%	3 918	132.6%	14.2%
Interest earned from Current and Non Current Assets	12 250	4 837	39.5%	4 837	39.5%	2 364	26.3%	104.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	84	12.0%	84	12.0%	64	7.5%	30.9%
Licence and permits	8 350	(2 816)	(33.7%)	(2 816)	(33.7%)	118	1.6%	(2 492.0%)
Operational Revenue	8 300	490	5.9%	490	5.9%	99	1.2%	394.6%
Non-Exchange Revenue								
Property rates	79 317	21 097	26.6%	21 097	26.6%	18 109	22.7%	16.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	366	12	3.2%	12	3.2%	12	2.2%	(2.7%)
Licences or permits	100	17	17.4%	17	17.4%	19	2.7%	(8.2%)
Transfer and subsidies - Operational	385 968	2 139	6%	2 139	6%	141 827	37.4%	(98.5%)
Interest	22 570	8 919	39.5%	8 919	39.5%	7 812	40.2%	14.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	548 344	72 710	13.3%	72 710	13.3%	80 309	14.6%	(9.5%)
Employee related costs	200 327	41 761	20.8%	41 761	20.8%	39 226	20.7%	6.5%
Remuneration of councillors	24 916	7 256	29.1%	7 256	29.1%	6 659	27.7%	9.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	13 150	1 432	10.9%	1 432	10.9%	417	4.0%	243.7%
Debt impairment	29 000	-	-	-	-	-	-	-
Depreciation and amortisation	95 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	106 317	8 944	8.4%	8 944	8.4%	23 740	17.3%	(62.3%)
Transfers and subsidies	1 500	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	78 134	13 302	17.0%	13 302	17.0%	10 267	15.6%	29.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	15	-	15	-	-	-	(100.0%)
Surplus/(Deficit)	(8 519)	(30 774)		(30 774)		96 720		
Transfers and subsidies - capital (monetary allocations)	100 933	24 686	24.5%	24 686	24.5%	4 714	6.6%	423.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	92 414	(6 088)		(6 088)		101 434		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	92 414	(6 088)		(6 088)		101 434		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	92 414	(6 088)		(6 088)		101 434		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	92 414	(6 088)		(6 088)		101 434		

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	214 991	53 325	24.8%	53 325	24.8%	18 160	12.3%	193.6%
National Government	102 933	37 786	36.7%	37 786	36.7%	3 225	4.9%	1 071.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 933	37 786	36.7%	37 786	36.7%	3 225	4.9%	1 071.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	112 058	15 538	13.9%	15 538	13.9%	14 935	18.1%	4.0%
Capital Expenditure Functional	214 991	53 325	24.8%	53 325	24.8%	18 160	12.3%	193.6%
Municipal governance and administration	22 225	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	21 675	-	-	-	-	-	-	-
Internal audit	550	-	-	-	-	-	-	-
Community and Public Safety	47 323	20 013	42.3%	20 013	42.3%	6 514	7.1%	207.3%
Community and Social Services	15 309	11 523	75.3%	11 523	75.3%	2 903	7.1%	296.9%
Sport And Recreation	24 714	2 187	8.9%	2 187	8.9%	1 720	5.4%	27.2%
Public Safety	1 300	573	44.1%	573	44.1%	-	-	(100.0%)
Housing	6 000	5 730	95.5%	5 730	95.5%	1 891	10.2%	203.0%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 639	31 883	37.2%	31 883	37.2%	11 483	28.7%	177.7%
Planning and Development	2 000	-	-	-	-	-	-	-
Road Transport	83 639	31 883	38.1%	31 883	38.1%	11 483	29.8%	177.7%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	59 803	1 429	2.4%	1 429	2.4%	164	6.0%	771.1%
Energy sources	52 503	1 429	2.7%	1 429	2.7%	164	6.6%	771.1%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	7 300	-	-	-	-	-	-	-
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	587 216	32 442	5.5%	32 442	5.5%	171 178	31.6%	(81.0%)
Property rates	63 775	1 734	2.7%	1 734	2.7%	6 679	13.9%	(74.0%)
Service charges	6 670	380	4.4%	380	4.4%	2 599	39.0%	(85.4%)
Other revenue	27 869	7 547	27.1%	7 547	27.1%	4 672	16.1%	61.6%
Transfers and Subsidies - Operational	385 968	3 188	0.8%	3 188	0.8%	145 768	38.0%	(97.8%)
Transfers and Subsidies - Capital	100 933	19 592	19.4%	19 592	19.4%	11 461	17.5%	70.9%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(435 757)	(119 347)	27.4%	(119 347)	27.4%	(125 384)	29.2%	(4.8%)
Suppliers and employees	(434 257)	(119 347)	27.5%	(119 347)	27.5%	(125 384)	29.3%	(4.8%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	151 459	(86 905)	(57.4%)	(86 905)	(57.4%)	45 794	41.0%	(289.8%)
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	(247 239)	(53 755)	21.7%	(53 755)	21.7%	-	-	(100.0%)
Capital assets	(247 239)	(53 755)	21.7%	(53 755)	21.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(247 239)	(53 755)	21.7%	(53 755)	21.7%	-	-	(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	(95 780)	(140 660)	146.9%	(140 660)	146.9%	45 794	(125.8%)	(407.2%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(95 780)	256 251	(267.5%)	256 251	(267.5%)	45 794	48.2%	459.6%

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	1 566	1.3%	(41)	-	779	6%	117 687	98.1%	119 990	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 196	4.7%	(25)	-	4 801	2.5%	180 870	92.8%	194 842	31.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	677	2.3%	(2)	-	337	1.2%	27 941	96.5%	28 953	4.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 423	3.8%	13	-	614	1.7%	35 143	94.5%	37 193	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	1.8%	(3)	(5%)	4	0.7%	615	98.0%	628	1%	-	-	-	-
Interest on Arrear Debtor Accounts	9 827	4.0%	(11)	-	4 791	2.0%	229 896	94.0%	244 504	39.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	2.8%	(0)	-	20	1.3%	1 393	95.9%	1 452	2%	-	-	-	-
Total By Income Source	22 741	3.6%	(70)	-	11 346	1.8%	593 545	94.6%	627 562	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 828	3.7%	(0)	-	3 187	2.5%	121 065	93.8%	129 080	20.6%	-	-	-	-
Commercial	3 818	6.7%	(0)	-	1 231	2.2%	51 805	91.1%	56 854	9.1%	-	-	-	-
Households	12 821	2.9%	(69)	-	6 303	1.4%	419 201	95.7%	438 256	69.8%	-	-	-	-
Other	1 273	37.7%	-	-	626	18.5%	1 474	43.7%	3 373	5%	-	-	-	-
Total By Customer Group	22 741	3.6%	(70)	-	11 346	1.8%	593 545	94.6%	627 562	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	0	(4.8%)	(58)	277 371.4%	(14 137)	67 319 371.4%	14 195	(67 596 638.1%)	(0)	87.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(1 338)	44 586 800.0%	(10 456)	348 530 600.0%	11 794	(393 117 300.0%)	(0)	12.5%
Total	0	(4.2%)	(1 396)	5 816 050.0%	(24 593)	#####	25 989	#####	(0)	100.0%

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Financial Manager	Mr Fedum Nkuna	015 811 5564

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
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	467 049	184 390	39.5%	184 390	39.5%	151 518	32.6%	21.7%
Exchange Revenue								
Service charges - Electricity	22 396	6 951	31.0%	6 951	31.0%	4 448	23.6%	56.3%
Service charges - Water	-	0	-	0	-	5	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 059	1 388	22.9%	1 388	22.9%	1 325	25.2%	4.7%
Sale of Goods and Rendering of Services	1 508	370	24.5%	370	24.5%	206	14.4%	79.8%
Agency services	3 368	-	-	-	-	209	5.9%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 751	962	25.6%	962	25.6%	984	27.6%	(2.2%)
Interest earned from Current and Non Current Assets	1 377	1 616	117.3%	1 616	117.3%	638	48.8%	153.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	57	22.7%	57	22.7%	48	20.2%	18.6%
Licence and permits	21 523	5 897	27.4%	5 897	27.4%	4 777	23.4%	23.4%
Operational Revenue	321	17	5.2%	17	5.2%	318	1.6%	(94.7%)
Non-Exchange Revenue								
Property rates	13 517	5 571	41.2%	5 571	41.2%	3 050	25.9%	82.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	599	17	2.9%	17	2.9%	22	11.5%	(21.7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	388 982	161 368	41.5%	161 368	41.5%	135 336	36.2%	19.2%
Interest	2 598	178	6.8%	178	6.8%	154	6.2%	15.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	800	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	423 398	104 580	24.7%	104 580	24.7%	88 380	22.7%	18.3%
Employee related costs	143 320	34 816	24.3%	34 816	24.3%	30 544	22.2%	14.0%
Remuneration of councillors	29 138	8 439	29.0%	8 439	29.0%	7 517	31.3%	12.3%
Bulk purchases - electricity	21 841	5 397	24.7%	5 397	24.7%	6 416	39.1%	(15.9%)
Inventory consumed	10 897	2 813	25.8%	2 813	25.8%	3 888	37.3%	(27.6%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 797	-	-	-	-	-	-	-
Interest	77	-	-	-	-	-	-	-
Contracted services	97 990	29 493	30.1%	29 493	30.1%	23 104	25.3%	27.7%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	22 210	-	-	-	-	-	-	-
Operational costs	76 128	23 621	31.0%	23 621	31.0%	16 912	24.5%	39.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43 651	79 810		79 810		63 138		
Transfers and subsidies - capital (monetary allocations)	69 075	14 451	20.9%	14 451	20.9%	24 309	38.9%	(40.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 726	94 261		94 261		87 446		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 726	94 261		94 261		87 446		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 726	94 261		94 261		87 446		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 726	94 261		94 261		87 446		

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	110 032	24 124	21.9%	24 124	21.9%	39 962	29.3%	(39.6%)
National Government	69 075	12 666	18.3%	12 666	18.3%	21 108	33.8%	(40.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 075	12 666	18.3%	12 666	18.3%	21 108	33.8%	(40.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40 958	11 458	28.0%	11 458	28.0%	18 854	25.6%	(39.2%)
Capital Expenditure Functional	110 032	24 124	21.9%	24 124	21.9%	40 062	29.4%	(39.8%)
Municipal governance and administration	1 604	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 604	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 434	873	8.4%	873	8.4%	1 663	26.3%	(47.5%)
Community and Social Services	530	-	-	-	-	1 663	30.6%	(100.0%)
Sport And Recreation	9 904	873	8.8%	873	8.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 445	22 711	24.8%	22 711	24.8%	34 532	30.5%	(34.2%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	91 445	22 711	24.8%	22 711	24.8%	34 532	30.5%	(34.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	6 549	540	8.2%	540	8.2%	3 866	34.5%	(86.0%)
Energy sources	5 499	540	9.8%	540	9.8%	3 866	34.5%	(86.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 050	-	-	-	-	-	-	-
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	556 311	195 030	35.1%	195 030	35.1%	191 407	38.0%	1.9%
Property rates	5 677	1 362	24.0%	1 362	24.0%	1 250	42.4%	9.0%
Service charges	24 131	5 707	23.7%	5 707	23.7%	6 207	40.9%	(8.1%)
Other revenue	67 069	7 553	11.3%	7 553	11.3%	6 405	13.5%	17.9%
Transfers and Subsidies - Operational	388 982	156 888	40.3%	156 888	40.3%	136 908	36.6%	14.6%
Transfers and Subsidies - Capital	69 075	23 520	34.1%	23 520	34.1%	40 000	64.1%	(41.2%)
Interest	1 377	-	-	-	-	638	48.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(383 848)	(77 843)	20.3%	(77 843)	20.3%	(79 146)	22.7%	(1.6%)
Suppliers and employees	(383 770)	(77 843)	20.3%	(77 843)	20.3%	(79 146)	22.7%	(1.6%)
Finance charges	(77)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 463	117 186	67.9%	117 186	67.9%	112 261	72.6%	4.4%
Cash Flow from Investing Activities								
Receipts	676	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	676	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(126 537)	(25 603)	20.2%	(25 603)	20.2%	(43 928)	32.3%	(41.7%)
Capital assets	(126 537)	(25 603)	20.2%	(25 603)	20.2%	(43 928)	32.3%	(41.7%)
Net Cash from/(used) Investing Activities	(125 862)	(25 603)	20.3%	(25 603)	20.3%	(43 928)	32.3%	(41.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(3)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(3)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(3)	-	(100.0%)
Net Increase/(Decrease) in cash held	46 601	91 584	196.5%	91 584	196.5%	68 330	370.1%	34.0%
Cash/cash equivalents at the year begin:	1 468	2 344	159.7%	2 344	159.7%	1 961	46.9%	19.5%
Cash/cash equivalents at the year end:	48 069	94 798	197.2%	94 798	197.2%	69 798	308.2%	35.8%

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	583	1.5%	454	1.1%	507	1.3%	38 309	96.1%	39 852	11.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 662	6.3%	1 335	5.1%	1 446	5.5%	21 864	83.1%	26 307	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 634	3.4%	1 301	2.7%	1 744	3.6%	43 213	90.2%	47 892	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	542	1.4%	526	1.4%	521	1.3%	37 200	95.9%	38 789	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	570	.8%	501	.7%	501	.7%	65 960	97.7%	67 533	19.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	524	.4%	520	.4%	517	.4%	116 579	98.7%	118 139	33.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	0	-	1	-	15 093	100.0%	15 096	4.3%	-	-	-	-
Total By Income Source	5 517	1.6%	4 638	1.3%	5 237	1.5%	338 217	95.6%	353 609	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	764	4.6%	294	1.8%	653	4.0%	14 776	89.6%	16 487	4.7%	-	-	-	-
Commercial	1 524	3.8%	1 192	3.0%	1 360	3.4%	35 952	89.8%	40 028	11.3%	-	-	-	-
Households	3 228	1.1%	3 152	1.1%	3 224	1.1%	287 489	96.8%	297 093	84.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 517	1.6%	4 638	1.3%	5 237	1.5%	338 217	95.6%	353 609	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	-	-	3 103	100.0%	-	-	-	-	3 103	47.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	450	93.8%	-	-	-	-	30	6.2%	479	7.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 173	39.4%	1 180	39.7%	562	18.9%	62	2.1%	2 977	45.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 622	24.7%	4 283	65.3%	562	8.6%	91	1.4%	6 559	100.0%

Contact Details

Municipal Manager	Mr Sewape MO	015 309 9246
Financial Manager	Ms Sesene AN	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
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	1 613 783	560 421	34.7%	560 421	34.7%	104 135	7.1%	438.2%
Exchange Revenue								
Service charges - Electricity	763 000	225 865	29.6%	225 865	29.6%	(109 950)	(15.7%)	(305.4%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 894	10 143	24.8%	10 143	24.8%	5 097	13.5%	99.0%
Sale of Goods and Rendering of Services	2 814	54	1.9%	54	1.9%	53	1.9%	1.6%
Agency services	15 664	(354)	(2.3%)	(354)	(2.3%)	(431)	(2.9%)	(17.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	39 735	12 706	32.0%	12 706	32.0%	1 632	6.4%	678.7%
Interest earned from Current and Non Current Assets	9 500	6 188	65.1%	6 188	65.1%	3 197	71.0%	93.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 100	321	29.1%	321	29.1%	149	18.7%	114.5%
Licence and permits	817	64	7.9%	64	7.9%	110	13.4%	(41.4%)
Operational Revenue	9 011	555	6.2%	555	6.2%	1 906	25.3%	(70.9%)
Non-Exchange Revenue								
Property rates	150 142	36 618	24.4%	36 618	24.4%	11 060	8.2%	231.1%
Surcharges and Taxes	311	49	15.9%	49	15.9%	75	24.2%	(34.3%)
Fines, penalties and forfeits	3 508	177	5.0%	177	5.0%	95	.8%	86.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	559 238	262 525	46.9%	262 525	46.9%	189 470	36.7%	38.6%
Interest	18 049	5 509	30.5%	5 509	30.5%	1 672	10.4%	229.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 525 703	337 122	22.1%	337 122	22.1%	301 676	21.5%	11.7%
Employee related costs	399 349	100 177	25.1%	100 177	25.1%	84 863	23.1%	18.0%
Remuneration of councillors	29 382	7 055	24.0%	7 055	24.0%	7 787	27.4%	(9.4%)
Bulk purchases - electricity	508 243	117 796	23.2%	117 796	23.2%	135 427	29.1%	(13.0%)
Inventory consumed	94 807	20 871	22.0%	20 871	22.0%	14 351	18.5%	45.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	115 814	29 053	25.1%	29 053	25.1%	-	-	(100.0%)
Interest	12 645	2 119	16.8%	2 119	16.8%	2 420	17.2%	(12.5%)
Contracted services	91 720	21 663	23.6%	21 663	23.6%	18 779	24.1%	15.4%
Transfers and subsidies	50 700	12 443	24.5%	12 443	24.5%	8 521	18.6%	46.0%
Irrecoverable debts written off	59 600	-	-	-	-	-	-	-
Operational costs	163 442	25 946	15.9%	25 946	15.9%	29 528	19.4%	(12.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	88 081	223 298		223 298		(197 541)		
Transfers and subsidies - capital (monetary allocations)	113 275	-	-	-	-	28 639	25.2%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	201 356	223 298		223 298		(168 902)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	201 356	223 298		223 298		(168 902)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	201 356	223 298		223 298		(168 902)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	201 356	223 298		223 298		(168 902)		

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	190 705	21 030	11.0%	21 030	11.0%	20 270	6.9%	3.8%
National Government	113 275	17 500	15.4%	17 500	15.4%	19 660	9.1%	(11.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 275	17 500	15.4%	17 500	15.4%	19 660	9.1%	(11.0%)
Borrowing	4 000	1 098	27.5%	1 098	27.5%	-	-	(100.0%)
Internally generated funds	73 430	2 432	3.3%	2 432	3.3%	610	.8%	298.7%
Capital Expenditure Functional	190 705	21 030	11.0%	21 030	11.0%	20 270	6.9%	3.8%
Municipal governance and administration	21 300	184	.9%	184	.9%	610	10.9%	(69.8%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	21 300	184	.9%	184	.9%	610	10.9%	(69.8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	130 255	19 748	15.2%	19 748	15.2%	19 660	8.5%	.4%
Planning and Development	2 280	-	-	-	-	-	-	-
Road Transport	127 975	19 748	15.4%	19 748	15.4%	19 660	8.6%	.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	39 150	1 098	2.8%	1 098	2.8%			(100.0%)
Energy sources	39 150	1 098	2.8%	1 098	2.8%	-	-	(100.0%)
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	

	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	1 657 016	2 275 034	137.3%	2 275 034	137.3%	-	-	(100.0%)
Property rates	147 121	401 380	272.8%	401 380	272.8%	-	-	(100.0%)
Service charges	739 582	-	-	-	-	-	-	-
Other revenue	97 800	200 194	204.7%	200 194	204.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	559 238	1 669 760	298.6%	1 669 760	298.6%	-	-	(100.0%)
Transfers and Subsidies - Capital	113 275	3 700	3.3%	3 700	3.3%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 383 814)	(359 675)	26.0%	(359 675)	26.0%	(359 309)	29.8%	.1%
Suppliers and employees	(1 358 389)	(359 675)	26.5%	(359 675)	26.5%	(359 309)	30.8%	.1%
Finance charges	(12 645)	-	-	-	-	-	-	-
Transfers and grants	(12 780)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	273 202	1 915 359	701.1%	1 915 359	701.1%	(359 309)	(120.8%)	(633.1%)
Cash Flow from Investing Activities								
Receipts	3 553	2 827	79.6%	2 827	79.6%	(40 266)	3 768.5%	(107.0%)
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	3 553	2 827	79.6%	2 827	79.6%	(40 266)	3 768.5%	(107.0%)
Payments	(190 705)	(29 333)	15.4%	(29 333)	15.4%	(22 817)	13.9%	28.6%
Capital assets	(190 705)	(29 333)	15.4%	(29 333)	15.4%	(22 817)	13.9%	28.6%
Net Cash from/(used) Investing Activities	(187 152)	(26 506)	14.2%	(26 506)	14.2%	(63 083)	38.1%	(58.0%)
Cash Flow from Financing Activities								
Receipts	(27 157)	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(27 157)	-	-	-	-	-	-	-
Payments	(16 569)	(2 994)	18.1%	(2 994)	18.1%	-	-	(100.0%)
Repayment of borrowing	(16 569)	(2 994)	18.1%	(2 994)	18.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(43 727)	(2 994)	6.8%	(2 994)	6.8%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	42 323	1 885 859	4 455.8%	1 885 859	4 455.8%	(422 392)	(320.0%)	(546.5%)
Cash/cash equivalents at the year begin:	142 311	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	184 635	1 885 859	1 021.4%	1 885 859	1 021.4%	(274 931)	(95.1%)	(785.9%)

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	11 153	6.6%	4 102	2.4%	3 402	2.0%	151 499	89.0%	170 156	14.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	122 056	29.3%	18 920	4.5%	10 823	2.6%	264 698	63.6%	416 497	35.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 046	6.2%	6 602	1.9%	6 474	1.8%	320 383	90.1%	355 504	30.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 903	5.1%	689	1.8%	618	1.6%	34 366	91.5%	37 575	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 333	5.7%	2 754	1.9%	2 523	1.7%	131 575	90.6%	145 186	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	212	3.6%	86	1.5%	85	1.4%	5 553	93.5%	5 937	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 623	4.8%	292	.9%	571	1.7%	31 652	92.7%	34 138	2.9%	-	-	-	-
Total By Income Source	167 327	14.4%	33 446	2.9%	24 495	2.1%	939 725	80.7%	1 164 993	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 611	13.6%	1 256	3.0%	930	2.3%	33 495	81.1%	41 292	3.5%	-	-	-	-
Commercial	90 494	24.0%	12 161	3.2%	7 287	1.9%	267 048	70.8%	376 991	32.4%	-	-	-	-
Households	71 222	9.5%	20 029	2.7%	16 278	2.2%	639 182	85.6%	746 711	64.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	167 327	14.4%	33 446	2.9%	24 495	2.1%	939 725	80.7%	1 164 993	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	-	-	43 208	100.0%	-	-	-	-	43 208	95.3%
Bulk Water	38	100.0%	-	-	-	-	-	-	38	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 149	74.3%	249	16.1%	-	-	149	9.6%	1 547	3.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	535	99.4%	0	.1%	-	-	3	.5%	539	1.2%
Total	1 722	3.8%	43 457	95.9%	-	-	151	.3%	45 331	100.0%

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Financial Manager	Mr Mr Arnold Mathebula	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
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	676 346	170 352	25.2%	170 352	25.2%	171 838	27.4%	(.9%)
Exchange Revenue								
Service charges - Electricity	175 582	27 289	15.5%	27 289	15.5%	24 841	14.8%	9.9%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 772	4 940	23.8%	4 940	23.8%	4 397	22.3%	12.4%
Sale of Goods and Rendering of Services	743	258	34.7%	258	34.7%	157	22.3%	64.1%
Agency services	6 529	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	17 508	1 773	10.1%	1 773	10.1%	2 177	13.4%	(18.5%)
Interest earned from Current and Non Current Assets	2 613	1 685	64.5%	1 685	64.5%	881	35.5%	91.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	220	77	35.1%	77	35.1%	146	69.9%	(47.1%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	7 759	208	2.7%	208	2.7%	1 045	14.2%	(80.1%)
Non-Exchange Revenue								
Property rates	184 556	38 101	20.6%	38 101	20.6%	47 405	32.8%	(19.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 363	-	-	-	-	29	2.2%	(100.0%)
Licences or permits	6 109	-	-	-	-	5 043	22.3%	(100.0%)
Transfer and subsidies - Operational	207 443	86 740	41.8%	86 740	41.8%	75 094	38.3%	15.5%
Interest	45 149	9 279	20.6%	9 279	20.6%	10 624	24.8%	(12.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	764 525	130 868	17.1%	130 868	17.1%	130 029	20.7%	.6%
Employee related costs	199 891	40 630	20.3%	40 630	20.3%	42 278	22.8%	(3.9%)
Remuneration of councillors	20 101	4 058	20.2%	4 058	20.2%	4 613	24.2%	(12.0%)
Bulk purchases - electricity	139 479	33 749	24.2%	33 749	24.2%	44 483	38.5%	(24.1%)
Inventory consumed	25 500	7 210	28.3%	7 210	28.3%	4 111	15.6%	75.4%
Debt impairment	100 000	-	-	-	-	-	-	-
Depreciation and amortisation	79 285	19 774	24.9%	19 774	24.9%	6 028	8.0%	228.0%
Interest	19 481	-	-	-	-	-	-	-
Contracted services	83 158	10 838	13.0%	10 838	13.0%	15 494	20.4%	(30.1%)
Transfers and subsidies	1 020	107	10.5%	107	10.5%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	96 611	14 500	15.0%	14 500	15.0%	13 022	15.6%	11.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88 180)	39 484		39 484		41 809		
Transfers and subsidies - capital (monetary allocations)	56 586	6 930	12.2%	6 930	12.2%	4 380	10.3%	58.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(31 594)	46 414		46 414		46 189		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(31 594)	46 414		46 414		46 189		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 594)	46 414		46 414		46 189		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(31 594)	46 414		46 414		46 189		

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	64 766	11 286	17.4%	11 286	17.4%	3 585	8.0%	214.8%
National Government	56 586	6 028	10.7%	6 028	10.7%	3 585	8.5%	68.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 586	6 028	10.7%	6 028	10.7%	3 585	8.5%	68.1%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 180	5 258	64.3%	5 258	64.3%	-	-	(100.0%)
Capital Expenditure Functional	64 766	11 286	17.4%	11 286	17.4%	3 585	8.0%	214.8%
Municipal governance and administration	1 500	319	21.2%	319	21.2%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 500	319	21.2%	319	21.2%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	16 000	1 825	11.4%	1 825	11.4%	3 082	49.9%	(40.8%)
Community and Social Services	1 000	-	-	-	-	-	-	-
Sport And Recreation	15 000	1 825	12.2%	1 825	12.2%	3 082	49.9%	(40.8%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 472	9 142	34.5%	9 142	34.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	26 472	9 142	34.5%	9 142	34.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	20 794	-	-	-	-	504	2.7%	(100.0%)
Energy sources	20 794	-	-	-	-	44	.6%	(100.0%)
Water Management	-	-	-	-	-	460	4.6%	(100.0%)
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	635 539	184 766	29.1%	184 766	29.1%	147 329	25.8%	25.4%
Property rates	127 344	19 630	15.4%	19 630	15.4%	23 893	27.3%	(17.8%)
Service charges	155 806	58 170	37.3%	58 170	37.3%	32 164	15.3%	80.9%
Other revenue	85 748	5 016	5.8%	5 016	5.8%	1 193	3.7%	320.6%
Transfers and Subsidies - Operational	207 443	90 036	43.4%	90 036	43.4%	79 439	39.3%	13.3%
Transfers and Subsidies - Capital	56 586	11 914	21.1%	11 914	21.1%	9 674	26.7%	23.2%
Interest	2 613	-	-	-	-	966	38.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(681 321)	(139 293)	20.4%	(139 293)	20.4%	48 163	(9.4%)	(389.2%)
Suppliers and employees	(677 821)	(139 293)	20.6%	(139 293)	20.6%	48 163	(9.4%)	(389.2%)
Finance charges	(2 481)	-	-	-	-	-	-	-
Transfers and grants	(1 020)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(45 782)	45 473	(99.3%)	45 473	(99.3%)	195 491	350.4%	(76.7%)
Cash Flow from Investing Activities								
Receipts	-	(4 302)	-	(4 302)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(4 302)	-	(4 302)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(74 481)	(12 794)	17.2%	(12 794)	17.2%	-	-	(100.0%)
Capital assets	(74 481)	(12 794)	17.2%	(12 794)	17.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(74 481)	(17 096)	23.0%	(17 096)	23.0%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(20 400)	(3 400)	16.7%	(3 400)	16.7%	(1 700)	-	100.0%
Repayment of borrowing	(20 400)	(3 400)	16.7%	(3 400)	16.7%	(1 700)	-	100.0%
Net Cash from/(used) Financing Activities	(20 400)	(3 400)	16.7%	(3 400)	16.7%	(1 700)	-	100.0%
Net Increase/(Decrease) in cash held	(140 663)	24 978	(17.8%)	24 978	(17.8%)	193 791	1 776.9%	(87.1%)
Cash/cash equivalents at the year begin:	58 521	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(82 142)	60 696	(73.9%)	60 696	(73.9%)	193 791	223.7%	(68.7%)

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	19 882	2.0%	204	-	11 261	1.1%	983 326	96.9%	1 014 673	42.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 025	22.7%	186	3%	2 103	3.2%	49 004	73.9%	66 317	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 056	3.0%	182	-	6 039	1.1%	516 188	95.9%	538 466	22.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 914	2.3%	11	-	1 675	1.0%	162 450	96.7%	168 050	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 442	2.3%	30	-	1 590	1.1%	143 371	96.6%	148 434	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	19.9%	-	-	2	3.8%	43	76.3%	56	-	-	-	-	-
Interest on Arrear Debtor Accounts	19 352	4.3%	17	-	10 019	2.2%	418 925	93.4%	448 313	18.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 887)	1 021.0%	(659)	233.1%	(380)	134.2%	3 643	(1 288.4%)	(283)	-	-	-	-	-
Total By Income Source	74 795	3.1%	(30)	-	32 310	1.4%	2 276 952	95.5%	2 384 027	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(163)	(27.4%)	(18)	(3.1%)	19	3.2%	758	127.3%	595	-	-	-	-	-
Commercial	17 068	4.7%	69	-	4 873	1.4%	338 411	93.9%	360 420	15.1%	-	-	-	-
Households	53 214	2.9%	(11)	-	25 246	1.4%	1 771 925	95.8%	1 850 374	77.6%	-	-	-	-
Other	4 676	2.7%	(69)	-	2 172	1.3%	165 858	96.1%	172 637	7.2%	-	-	-	-
Total By Customer Group	74 795	3.1%	(30)	-	32 310	1.4%	2 276 952	95.5%	2 384 027	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	12 373	100.0%	-	-	-	-	-	-	12 373	88.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(259)	(43.2%)	859	143.2%	-	-	(0)	-	600	4.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(179)	(17.1%)	1 221	116.4%	7	7%	-	-	1 049	7.5%
Total	11 935	85.1%	2 080	14.8%	7	-	(0)	-	14 023	100.0%

Contact Details

Municipal Manager	Dr Kgoshi Lucas K Pilusa	015 780 6302
Financial Manager	Mr Amos Thulani Ndzimande	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
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	348 971	123 869	35.5%	123 869	35.5%	103 122	31.6%	20.1%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	819	-	819	-	1 528	-	(46.4%)
Service charges - Waste Water Management	-	124	-	124	-	122	-	1.9%
Service charges - Waste Management	5 200	1 318	25.4%	1 318	25.4%	1 247	26.1%	5.7%
Sale of Goods and Rendering of Services	3 414	952	27.9%	952	27.9%	977	25.5%	(2.6%)
Agency services	14 089	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 940	4 291	86.9%	4 291	86.9%	3 742	42.2%	14.7%
Interest earned from Current and Non Current Assets	7 000	2 424	34.6%	2 424	34.6%	1 613	35.9%	50.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	468	-	-	-	-	-	-	-
Licence and permits	2 700	-	-	-	-	-	-	-
Operational Revenue	483	92	19.1%	92	19.1%	1 417	607.2%	(93.5%)
Non-Exchange Revenue								
Property rates	132 444	43 443	32.8%	43 443	32.8%	31 721	25.3%	37.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	759	-	-	-	-	162	23.5%	(100.0%)
Licences or permits	-	2	-	2	-	91	-	(98.0%)
Transfer and subsidies - Operational	168 133	70 405	41.9%	70 405	41.9%	60 502	38.5%	16.4%
Interest	9 342	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	286 339	51 585	18.0%	51 585	18.0%	43 829	16.5%	17.7%
Employee related costs	101 015	22 715	22.5%	22 715	22.5%	14 445	15.4%	57.3%
Remuneration of councillors	12 246	4 185	34.2%	4 185	34.2%	2 547	22.2%	64.3%
Bulk purchases - electricity	1 000	102	10.2%	102	10.2%	211	14.1%	(51.9%)
Inventory consumed	5 200	1 324	25.5%	1 324	25.5%	1 397	31.0%	(5.2%)
Debt impairment	24 500	-	-	-	-	-	-	-
Depreciation and amortisation	32 257	-	-	-	-	-	-	-
Interest	850	-	-	-	-	-	-	-
Contracted services	52 110	13 178	25.3%	13 178	25.3%	14 388	33.0%	(8.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	56 412	10 081	17.9%	10 081	17.9%	10 841	20.0%	(7.0%)
Losses on disposal of Assets	750	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	62 632	72 284		72 284		59 293		
Transfers and subsidies - capital (monetary allocations)	31 372	8 041	25.6%	8 041	25.6%	647	2.1%	1 143.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	94 004	80 325		80 325		59 939		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	94 004	80 325		80 325		59 939		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	94 004	80 325		80 325		59 939		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	94 004	80 325		80 325		59 939		

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	167 916	46 842	27.9%	46 842	27.9%	23 917	16.8%	95.8%
National Government	25 916	7 286	28.1%	7 286	28.1%	3 963	15.9%	83.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 916	7 286	28.1%	7 286	28.1%	3 963	15.9%	83.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	142 000	39 556	27.9%	39 556	27.9%	19 955	17.0%	98.2%
Capital Expenditure Functional	167 916	46 842	27.9%	46 842	27.9%	23 917	16.8%	95.8%
Municipal governance and administration	11 600	990	8.5%	990	8.5%	51	.5%	1 823.2%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	11 600	990	8.5%	990	8.5%	51	.6%	1 823.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	7 450	-	-	-	-	3 357	17.2%	(100.0%)
Community and Social Services	7 450	-	-	-	-	3 357	17.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	148 866	45 852	30.8%	45 852	30.8%	20 509	18.2%	123.6%
Planning and Development	1 600	-	-	-	-	-	-	-
Road Transport	147 266	45 852	31.1%	45 852	31.1%	20 509	18.6%	123.6%
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	315 546	135 064	42.8%	135 064	42.8%	111 433	34.5%	21.2%
Property rates	86 089	28 556	33.2%	28 556	33.2%	776	.8%	3 578.8%
Service charges	3 640	-	-	-	-	-	-	-
Other revenue	21 162	18 595	87.9%	18 595	87.9%	42 196	201.7%	(55.9%)
Transfers and Subsidies - Operational	166 283	70 944	42.7%	70 944	42.7%	62 256	39.3%	14.0%
Transfers and Subsidies - Capital	31 372	16 969	54.1%	16 969	54.1%	6 205	20.6%	173.5%
Interest	7 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(223 011)	(62 952)	28.2%	(62 952)	28.2%	(42 979)	17.6%	46.5%
Suppliers and employees	(223 011)	(62 952)	28.2%	(62 952)	28.2%	(42 979)	17.6%	46.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 535	72 112	77.9%	72 112	77.9%	68 454	87.1%	5.3%
Cash Flow from Investing Activities								
Receipts	(750)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(750)	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(167 916)	(51 853)	30.9%	(51 853)	30.9%	(27 310)	19.2%	89.9%
Capital assets	(167 916)	(51 853)	30.9%	(51 853)	30.9%	(27 310)	19.2%	89.9%
Net Cash from/(used) Investing Activities	(168 666)	(51 853)	30.7%	(51 853)	30.7%	(27 310)	19.1%	89.9%
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	(76 131)	20 259	(26.6%)	20 259	(26.6%)	41 143	(63.3%)	(50.8%)
Cash/cash equivalents at the year begin:	169 810	150 719	88.8%	150 719	88.8%	154 227	79.3%	(2.3%)
Cash/cash equivalents at the year end:	93 679	170 978	182.5%	170 978	182.5%	195 892	151.3%	(12.7%)

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	110	3.6%	176	5.8%	142	4.6%	2 622	86.0%	3 050	1.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 428	8.0%	11 503	6.4%	6 152	3.4%	148 747	82.3%	180 830	76.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	60	9.2%	28	4.3%	22	3.4%	544	83.1%	655	.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	515	15.3%	300	8.9%	108	3.2%	2 447	72.6%	3 369	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 523	3.3%	1 451	3.2%	1 401	3.1%	41 543	90.5%	45 918	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	.8%	17	.8%	11	.5%	2 242	98.0%	2 289	1.0%	-	-	-	-
Total By Income Source	16 654	7.1%	13 476	5.7%	7 835	3.3%	198 145	83.9%	236 110	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 500	5.0%	6 183	4.7%	4 121	3.2%	113 422	87.1%	130 225	56.2%	-	-	-	-
Commercial	1 860	8.3%	1 476	6.6%	1 047	4.7%	18 108	80.5%	22 492	9.5%	-	-	-	-
Households	8 294	9.9%	5 818	7.0%	2 667	3.2%	66 615	79.9%	83 393	35.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 654	7.1%	13 476	5.7%	7 835	3.3%	198 145	83.9%	236 110	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	2	11.6%	-	-	-	-	14	88.4%	16	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2	11.6%	-	-	-	-	14	88.4%	16	100.0%

Contact Details

Municipal Manager	Mr Nanki Sedibaneng Hoasane	015 590 1650
Financial Manager	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
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	1 690 322	535 663	31.7%	535 663	31.7%	500 902	31.7%	6.9%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	287 943	8 627	3.0%	8 627	3.0%	28 694	10.5%	(69.9%)
Service charges - Waste Water Management	37 811	2 962	7.8%	2 962	7.8%	6 030	16.6%	(50.9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 565	603	16.9%	603	16.9%	3 405	168.9%	(82.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	79 281	682	9%	682	9%	126	2%	442.9%
Interest earned from Current and Non Current Assets	4 000	6 211	155.3%	6 211	155.3%	2 127	23.6%	192.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	3 494	-	3 494	-	398	34.4%	778.3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 277 722	513 084	40.2%	513 084	40.2%	460 122	38.9%	11.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 689 403	252 973	15.0%	252 973	15.0%	244 403	17.4%	3.5%
Employee related costs	473 007	104 922	22.2%	104 922	22.2%	112 967	24.6%	(7.1%)
Remuneration of councillors	12 468	3 930	31.5%	3 930	31.5%	6 531	50.5%	(38.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	409 898	57 953	14.1%	57 953	14.1%	50 308	14.5%	15.2%
Debt impairment	63 714	-	-	-	-	-	-	-
Depreciation and amortisation	450 000	-	-	-	-	-	-	-
Interest	54 828	50	1%	50	1%	75	49.8%	(33.4%)
Contracted services	115 544	41 006	35.5%	41 006	35.5%	46 207	31.2%	(11.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	109 096	45 113	41.4%	45 113	41.4%	28 315	19.4%	59.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	850	-	-	-	-	-	-	-
Surplus/(Deficit)	918	282 690		282 690		256 499		
Transfers and subsidies - capital (monetary allocations)	550 584	42 893	7.8%	42 893	7.8%	43 103	7.5%	(5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	551 502	325 584		325 584		299 602		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	551 502	325 584		325 584		299 602		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	551 502	325 584		325 584		299 602		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	551 502	325 584		325 584		299 602		

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	450 742	91 793	20.4%	91 793	20.4%	42 724	7.6%	114.8%
National Government	450 742	91 793	20.4%	91 793	20.4%	42 184	7.8%	117.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	450 742	91 793	20.4%	91 793	20.4%	42 184	7.8%	117.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	540	2.8%	(100.0%)
Capital Expenditure Functional	450 742	91 793	20.4%	91 793	20.4%	42 724	7.6%	114.8%
Municipal governance and administration								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services								
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	450 742	91 793	20.4%	91 793	20.4%	42 724	7.8%	114.8%
Energy sources	-	-	-	-	-	-	-	-
Water Management	450 742	91 793	20.4%	91 793	20.4%	42 724	7.8%	114.8%
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	2 185 532	761 870	34.9%	761 870	34.9%	612 340	32.1%	24.4%
Property rates	-	-	-	-	-	-	-	-
Service charges	349 726	-	-	-	-	-	-	-
Other revenue	4 100	693	16.9%	693	16.9%	4 329	3.1%	(84.0%)
Transfers and Subsidies - Operational	1 277 122	508 144	39.8%	508 144	39.8%	462 152	39.0%	10.0%
Transfers and Subsidies - Capital	550 584	248 655	45.2%	248 655	45.2%	145 151	25.2%	71.3%
Interest	4 000	4 378	109.5%	4 378	109.5%	709	7.9%	517.5%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 181 032)	(175 774)	14.9%	(175 774)	14.9%	(132 835)	10.2%	32.3%
Suppliers and employees	(1 181 032)	(175 774)	14.9%	(175 774)	14.9%	(132 835)	10.2%	32.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 004 500	586 096	58.3%	586 096	58.3%	479 505	79.3%	22.2%
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	(447 438)	(147 469)	33.0%	(147 469)	33.0%	(43 323)	7.7%	240.4%
Capital assets	(447 438)	(147 469)	33.0%	(147 469)	33.0%	(43 323)	7.7%	240.4%
Net Cash from/(used) Investing Activities	(447 438)	(147 469)	33.0%	(147 469)	33.0%	(43 323)	7.7%	240.4%
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	557 062	438 627	78.7%	438 627	78.7%	436 182	992.2%	.6%
Cash/cash equivalents at the year begin:	169 183	171 211	101.2%	171 211	101.2%	257 057	1 202.2%	(33.4%)
Cash/cash equivalents at the year end:	726 245	458 149	63.1%	458 149	63.1%	457 731	700.5%	.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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	97 901	100.0%	97 901	28.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 010	8.3%	293	.1%	843	.3%	229 959	91.2%	252 105	72.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 010	6.0%	293	.1%	843	.2%	327 860	93.7%	350 006	100.0%

Contact Details

Municipal Manager	Mr Mogano Tshepo Jack	015 811 6300
Financial Manager	Ms Matheula Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
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	530 868	175 219	33.0%	175 219	33.0%	146 883	32.6%	19.3%
Exchange Revenue								
Service charges - Electricity	160 630	36 096	22.5%	36 096	22.5%	33 386	20.6%	8.1%
Service charges - Water	-	9 585	-	9 585	-	9 892	-	(3.1%)
Service charges - Waste Water Management	-	784	-	784	-	514	-	52.5%
Service charges - Waste Management	15 497	5 742	37.1%	5 742	37.1%	4 568	29.5%	25.7%
Sale of Goods and Rendering of Services	1 994	316	15.9%	316	15.9%	495	28.8%	(36.1%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 767	17 584	304.9%	17 584	304.9%	9 399	316.9%	87.1%
Interest earned from Current and Non Current Assets	555	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	130	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	588	5	0.9%	5	0.9%	1	0.1%	765.5%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	91 618	79	0.1%	79	0.1%	251	0.7%	(68.5%)
Non-Exchange Revenue								
Property rates	26 950	8 850	32.8%	8 850	32.8%	8 326	32.3%	6.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 075	619	15.2%	619	15.2%	679	17.5%	(8.9%)
Licences or permits	2 565	45	1.8%	45	1.8%	(25)	(1.0%)	(282.9%)
Transfer and subsidies - Operational	220 628	95 514	43.3%	95 514	43.3%	79 268	39.8%	20.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	484 868	128 069	26.4%	128 069	26.4%	60 685	13.6%	111.0%
Employee related costs	164 268	38 389	23.4%	38 389	23.4%	36 412	22.4%	5.4%
Remuneration of councillors	11 428	3 150	27.6%	3 150	27.6%	2 583	20.1%	22.0%
Bulk purchases - electricity	144 815	70 717	48.8%	70 717	48.8%	8 142	6.7%	768.5%
Inventory consumed	4 678	561	12.0%	561	12.0%	466	13.4%	20.3%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 000	-	-	-	-	-	-	-
Interest	525	-	-	-	-	-	-	-
Contracted services	39 279	5 033	12.8%	5 033	12.8%	3 832	10.1%	31.3%
Transfers and subsidies	4 987	1 990	39.9%	1 990	39.9%	1 119	11.1%	77.8%
Irrecoverable debts written off	45 000	-	-	-	-	-	-	-
Operational costs	35 888	8 229	22.9%	8 229	22.9%	8 132	19.5%	1.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	46 000	47 150		47 150		86 198		
Transfers and subsidies - capital (monetary allocations)	34 036	15 975	46.9%	15 975	46.9%	10 616	32.5%	50.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	80 036	63 125		63 125		96 814		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	80 036	63 125		63 125		96 814		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	80 036	63 125		63 125		96 814		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 036	63 125		63 125		96 814		

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	80 036	5 723	7.2%	5 723	7.2%	5 938	15.7%	(3.6%)
National Government	34 036	4 856	14.3%	4 856	14.3%	4 634	14.2%	4.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 036	4 856	14.3%	4 856	14.3%	4 634	14.2%	4.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	46 000	868	1.9%	868	1.9%	1 304	26.1%	(33.5%)
Capital Expenditure Functional	80 036	5 723	7.2%	5 723	7.2%	6 087	16.1%	(6.0%)
Municipal governance and administration	4 300	-	-	-	-	149	6.2%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 300	-	-	-	-	149	14.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 780	-	-	-	-	2 334	49.1%	(100.0%)
Community and Social Services	-	-	-	-	-	2 140	45.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	194	-	(100.0%)
Public Safety	1 780	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 456	5 723	18.2%	5 723	18.2%	3 082	10.4%	85.7%
Planning and Development	8 765	3 363	38.4%	3 363	38.4%	1 778	6.2%	89.2%
Road Transport	22 691	2 360	10.4%	2 360	10.4%	1 304	130.4%	80.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	42 500	-	-	-	-	522	52.2%	(100.0%)
Energy sources	35 000	-	-	-	-	522	52.2%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	7 500	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

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	531 194	59 634	11.2%	59 634	11.2%	48 663	11.8%	22.5%
Property rates	25 037	6 503	26.0%	6 503	26.0%	-	-	(100.0%)
Service charges	160 112	20 528	12.8%	20 528	12.8%	18 647	13.3%	10.1%
Other revenue	95 813	36 022	37.6%	36 022	37.6%	26 615	160.9%	35.3%
Transfers and Subsidies - Operational	215 641	(3 420)	(1.6%)	(3 420)	(1.6%)	3 401	1.7%	(200.6%)
Transfers and Subsidies - Capital	34 036	-	-	-	-	-	-	-
Interest	555	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(405 577)	(29 105)	7.2%	(29 105)	7.2%	(127)	-	22 899.3%
Suppliers and employees	(405 052)	(29 105)	7.2%	(29 105)	7.2%	(127)	-	22 899.3%
Finance charges	(525)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	125 617	30 529	24.3%	30 529	24.3%	48 537	147.6%	(37.1%)
Cash Flow from Investing Activities								
Receipts	(10 731)	729	(6.8%)	729	(6.8%)	348	(3.2%)	109.5%
Proceeds on disposal of PPE	-	729	-	729	-	348	-	109.5%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(10 731)	-	-	-	-	-	-	-
Payments	(80 036)	(6 483)	8.1%	(6 483)	8.1%	(6 829)	18.1%	(5.1%)
Capital assets	(80 036)	(6 483)	8.1%	(6 483)	8.1%	(6 829)	18.1%	(5.1%)
Net Cash from/(used) Investing Activities	(90 767)	(5 754)	6.3%	(5 754)	6.3%	(6 481)	13.4%	(11.2%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(11)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(11)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(11)	-	(100.0%)
Net Increase/(Decrease) in cash held	34 850	24 775	71.1%	24 775	71.1%	42 045	(270.1%)	(41.1%)
Cash/cash equivalents at the year begin:	5 715	34 507	603.8%	34 507	603.8%	19 751	158.3%	74.7%
Cash/cash equivalents at the year end:	40 565	59 189	145.9%	59 189	145.9%	58 885	(1 902.6%)	.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	2 286	10.1%	1 522	6.7%	1 097	4.8%	17 822	78.4%	22 727	15.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 465	25.0%	2 877	8.5%	1 174	3.5%	21 341	63.0%	33 856	23.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 009	4.5%	1 073	2.4%	3 367	7.6%	37 952	85.5%	44 402	30.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	608	9.5%	366	5.7%	307	4.8%	5 122	80.0%	6 403	4.4%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	2 141	12.0%	1 184	6.6%	958	5.4%	13 531	76.0%	17 814	12.3%	4	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	136	99.9%	136	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	717	3.8%	695	3.7%	675	3.6%	16 675	88.9%	18 762	13.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	318	100.0%	318	2%	-	-	-	-
Total By Income Source	16 226	11.2%	7 717	5.3%	7 579	5.2%	112 896	78.2%	144 418	100.0%	7	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 358	7.7%	1 633	5.4%	1 801	5.9%	24 702	81.0%	30 494	21.1%	0	-	-	-
Commercial	7 012	17.6%	1 906	4.8%	1 803	4.5%	29 056	73.0%	39 775	27.5%	-	-	-	-
Households	6 856	9.2%	4 179	5.6%	3 975	5.4%	59 139	79.8%	74 149	51.3%	6	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 226	11.2%	7 717	5.3%	7 579	5.2%	112 896	78.2%	144 418	100.0%	7	-	-	-

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	109	7.7%	147	10.4%	-	-	1 159	81.9%	1 415	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	109	7.7%	147	10.4%	-	-	1 159	81.9%	1 415	100.0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshivanammbi	015 534 6181
Financial Manager	Mr Mudzunga Liston Murlana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
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	897 697	321 167	35.8%	321 167	35.8%	274 328	32.5%	17.1%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 543	6 316	24.7%	6 316	24.7%	7 353	17.9%	(14.1%)
Sale of Goods and Rendering of Services	23 437	6 783	28.9%	6 783	28.9%	2 926	14.6%	131.9%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 168	2 683	29.3%	2 683	29.3%	2 543	11.5%	5.5%
Interest earned from Current and Non Current Assets	60 000	22 280	37.1%	22 280	37.1%	10 531	47.9%	111.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 724	812	21.8%	812	21.8%	1 530	31.5%	(46.9%)
Licence and permits	1	-	-	-	-	(96)	(2.1%)	(100.0%)
Operational Revenue	5 834	808	13.8%	808	13.8%	1 087	11.1%	(25.7%)
Non-Exchange Revenue								
Property rates	97 626	24 745	25.3%	24 745	25.3%	23 090	23.2%	7.2%
Surcharges and Taxes	-	-	-	-	-	343	34.3%	(100.0%)
Fines, penalties and forfeits	9 838	3	-	3	-	965	18.0%	(99.7%)
Licences or permits	12 859	3 826	29.8%	3 826	29.8%	2 940	25.3%	30.2%
Transfer and subsidies - Operational	634 669	248 469	39.1%	248 469	39.1%	217 095	37.0%	14.5%
Interest	15 000	4 442	29.6%	4 442	29.6%	4 022	27.4%	10.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	919 194	203 391	22.1%	203 391	22.1%	170 515	20.9%	19.3%
Employee related costs	356 567	83 265	23.4%	83 265	23.4%	77 036	23.5%	8.1%
Remuneration of councillors	36 202	9 305	25.7%	9 305	25.7%	8 241	24.3%	12.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	21 801	3 801	17.4%	3 801	17.4%	2 352	13.6%	61.6%
Debt impairment	42 500	-	-	-	-	-	-	-
Depreciation and amortisation	81 100	20 147	24.8%	20 147	24.8%	17 948	28.1%	12.3%
Interest	2 205	0	-	0	-	-	-	(100.0%)
Contracted services	218 045	57 310	26.3%	57 310	26.3%	25 847	16.9%	121.7%
Transfers and subsidies	1 850	594	32.1%	594	32.1%	1 671	23.3%	(64.5%)
Irrecoverable debts written off	25 000	415	1.7%	415	1.7%	12 042	301.0%	(96.6%)
Operational costs	127 559	28 554	22.4%	28 554	22.4%	25 379	25.5%	12.5%
Losses on disposal of Assets	4 480	-	-	-	-	-	-	-
Other Losses	1 885	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 497)	117 776		117 776		103 813		
Transfers and subsidies - capital (monetary allocations)	138 777	30 613	22.1%	30 613	22.1%	27 887	23.9%	9.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	117 280	148 389		148 389		131 700		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	117 280	148 389		148 389		131 700		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	117 280	148 389		148 389		131 700		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	117 280	148 389		148 389		131 700		

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	343 558	38 267	11.1%	38 267	11.1%	44 527	12.2%	(14.1%)
National Government	138 777	25 351	18.3%	25 351	18.3%	22 272	19.1%	13.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	138 777	25 351	18.3%	25 351	18.3%	22 272	19.1%	13.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	204 781	12 917	6.3%	12 917	6.3%	22 255	9.0%	(42.0%)
Capital Expenditure Functional	343 558	38 267	11.1%	38 267	11.1%	44 527	12.2%	(14.1%)
Municipal governance and administration	9 000	-	-	-	-	31	.2%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	9 000	-	-	-	-	31	.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	48 099	3 292	6.8%	3 292	6.8%	1 358	2.8%	142.5%
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3 650	961	26.3%	961	26.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	1 164	30.4%	(100.0%)
Housing	44 449	2 331	5.2%	2 331	5.2%	193	.5%	1 105.0%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	235 938	33 444	14.2%	33 444	14.2%	43 139	15.1%	(22.5%)
Planning and Development	2 615	15	.5%	15	.5%	3 034	18.2%	(99.5%)
Road Transport	233 123	33 429	14.3%	33 429	14.3%	40 105	14.9%	(16.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	50 521	1 532	3.0%	1 532	3.0%	-	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	50 521	1 532	3.0%	1 532	3.0%	-	-	(100.0%)
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	1 015 655	414 475	40.8%	414 475	40.8%	330 321	38.3%	25.5%
Property rates	44 602	25 098	56.3%	25 098	56.3%	21 384	40.8%	17.4%
Service charges	13 744	2 985	21.7%	2 985	21.7%	6 657	23.5%	(55.2%)
Other revenue	126 679	29 196	23.0%	29 196	23.0%	30 347	54.1%	(3.8%)
Transfers and Subsidies - Operational	631 853	260 100	41.2%	260 100	41.2%	224 574	38.3%	15.8%
Transfers and Subsidies - Capital	138 777	74 115	53.4%	74 115	53.4%	37 000	31.7%	100.3%
Interest	60 000	22 982	38.3%	22 982	38.3%	10 359	47.1%	121.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(886 038)	(207 745)	23.4%	(207 745)	23.4%	(141 415)	22.4%	46.9%
Suppliers and employees	(884 275)	(207 745)	23.5%	(207 745)	23.5%	(141 415)	22.4%	46.9%
Finance charges	(15)	-	-	-	-	-	-	-
Transfers and grants	(1 758)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	129 618	206 729	159.5%	206 729	159.5%	188 905	82.2%	9.4%
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	(326 380)	(47 909)	14.7%	(47 909)	14.7%	(75 481)	20.8%	(36.5%)
Capital assets	(326 380)	(47 909)	14.7%	(47 909)	14.7%	(75 481)	20.8%	(36.5%)
Net Cash from/(used) Investing Activities	(326 380)	(47 909)	14.7%	(47 909)	14.7%	(75 481)	20.8%	(36.5%)
Cash Flow from Financing Activities								
Receipts	-	1	-	1	-	66	-	(98.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	66	-	(98.2%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	1	-	1	-	66	-	(98.2%)
Net Increase/(Decrease) in cash held	(196 762)	158 822	(80.7%)	158 822	(80.7%)	113 491	(84.7%)	39.9%
Cash/cash equivalents at the year begin:	988 403	1 026 519	103.9%	1 026 519	103.9%	988 403	110.9%	3.9%
Cash/cash equivalents at the year end:	791 641	1 185 341	149.7%	1 185 341	149.7%	1 101 894	145.5%	7.6%

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	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 061	2.7%	5 687	2.1%	5 681	2.1%	246 864	93.1%	265 293	46.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 579	2.0%	2 278	1.8%	2 174	1.7%	119 023	94.4%	126 055	22.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 419	2.0%	2 375	2.0%	2 333	1.9%	36 115	100.0%	36 115	6.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 419	2.0%	2 375	2.0%	2 333	1.9%	114 256	94.1%	121 384	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	187	9%	-	-	-	-	19 858	98.6%	20 135	3.5%	-	-	-	-
Other	187	9%	31	2%	59	3%	19 858	98.6%	20 135	3.5%	-	-	-	-
Total By Income Source	12 246	2.2%	10 372	1.8%	10 247	1.8%	536 119	94.2%	568 984	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 486	2.7%	2 483	2.7%	2 434	2.6%	85 085	92.0%	92 488	16.3%	-	-	-	-
Commercial	4 316	2.8%	2 633	1.7%	2 644	1.7%	144 712	93.8%	154 305	27.1%	-	-	-	-
Households	5 444	1.7%	5 256	1.6%	5 169	1.6%	306 322	95.1%	322 190	56.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 246	2.2%	10 372	1.8%	10 247	1.8%	536 119	94.2%	568 984	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr M T Makumule	015 962 7779
Financial Manager	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
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	1 395 877	360 094	25.8%	360 094	25.8%	214 481	17.4%	67.9%
Exchange Revenue								
Service charges - Electricity	608 564	104 552	17.2%	104 552	17.2%	(8 158)	(1.6%)	(1 381.7%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	1	-	(100.0%)
Service charges - Waste Management	15 004	3 842	25.6%	3 842	25.6%	3 584	24.9%	7.2%
Sale of Goods and Rendering of Services	917	186	20.3%	186	20.3%	180	20.6%	3.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 402	9 950	21.9%	9 950	21.9%	8 961	29.3%	11.0%
Interest earned from Current and Non Current Assets	9 536	2 805	29.4%	2 805	29.4%	2 545	37.8%	10.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	32	-	32	-	0	-	14 854.2%
Rental from Fixed Assets	332	76	23.0%	76	23.0%	41	12.8%	88.3%
Licence and permits	-	62	-	62	-	33	-	88.9%
Operational Revenue	90 878	2 888	3.2%	2 888	3.2%	5 577	5.1%	(48.2%)
Non-Exchange Revenue								
Property rates	122 247	29 720	24.3%	29 720	24.3%	24 369	24.3%	22.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 056	281	5.6%	281	5.6%	635	14.3%	(55.8%)
Licences or permits	4 115	923	22.4%	923	22.4%	867	21.6%	6.5%
Transfer and subsidies - Operational	493 825	204 777	41.5%	204 777	41.5%	173 896	37.2%	17.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	1 951	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 368 446	286 700	21.0%	286 700	21.0%	283 971	23.6%	1.0%
Employee related costs	349 488	81 437	23.3%	81 437	23.3%	70 291	19.8%	15.9%
Remuneration of councillors	31 004	8 463	27.3%	8 463	27.3%	7 099	24.1%	19.2%
Bulk purchases - electricity	397 742	70 006	17.6%	70 006	17.6%	71 465	21.7%	(2.0%)
Inventory consumed	36 688	9 603	26.2%	9 603	26.2%	8 862	27.8%	8.4%
Debt impairment	83 677	17 981	21.5%	17 981	21.5%	-	-	(100.0%)
Depreciation and amortisation	147 420	33 969	23.0%	33 969	23.0%	28 978	24.1%	17.2%
Interest	12 762	0	-	0	-	-	-	(100.0%)
Contracted services	236 753	47 273	20.0%	47 273	20.0%	64 709	35.3%	(26.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	(0)	24	(267 155.6%)	24	(267 155.6%)	15 244	25.1%	(99.8%)
Operational costs	72 912	17 944	24.6%	17 944	24.6%	17 323	20.1%	3.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 430	73 395		73 395		(69 490)		
Transfers and subsidies - capital (monetary allocations)	115 757	34 460	29.8%	34 460	29.8%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 187	107 855		107 855		(69 490)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	143 187	107 855		107 855		(69 490)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	143 187	107 855		107 855		(69 490)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 187	107 855		107 855		(69 490)		

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	503 877	92 491	18.4%	92 491	18.4%	34 504	7.7%	168.1%
National Government	115 757	28 524	24.6%	28 524	24.6%	12 715	11.9%	124.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 757	28 524	24.6%	28 524	24.6%	12 715	11.9%	124.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	388 120	63 968	16.5%	63 968	16.5%	21 789	6.4%	193.6%
Capital Expenditure Functional	503 877	94 248	18.7%	94 248	18.7%	40 800	9.1%	131.0%
Municipal governance and administration	54 052	6 202	11.5%	6 202	11.5%	4 179	21.7%	48.4%
Executive and Council	7 200	2 589	36.0%	2 589	36.0%	1 958	217.5%	32.2%
Finance and administration	46 852	3 614	7.7%	3 614	7.7%	2 221	12.1%	62.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	3 940	1 350	34.3%	1 350	34.3%	683	27.2%	97.7%
Community and Social Services	1 490	18	1.2%	18	1.2%	-	-	(100.0%)
Sport And Recreation	1 980	1 332	67.3%	1 332	67.3%	683	33.3%	95.1%
Public Safety	470	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	360 145	55 125	15.3%	55 125	15.3%	25 976	13.5%	112.2%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	360 145	55 125	15.3%	55 125	15.3%	25 976	13.5%	112.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	85 740	31 571	36.8%	31 571	36.8%	9 962	4.2%	216.9%
Energy sources	85 740	28 770	33.6%	28 770	33.6%	9 181	4.0%	213.4%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	2 801	-	2 801	-	781	19.0%	258.6%
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	1 543 867	435 002	28.2%	435 002	28.2%	354 887	26.1%	22.6%
Property rates	90 449	35 571	39.3%	35 571	39.3%	37 211	47.0%	(4.4%)
Service charges	698 761	97 799	14.0%	97 799	14.0%	94 789	17.6%	3.2%
Other revenue	135 540	10 760	7.9%	10 760	7.9%	14 575	9.1%	(26.2%)
Transfers and Subsidies - Operational	493 825	203 494	41.2%	203 494	41.2%	176 662	37.8%	15.2%
Transfers and Subsidies - Capital	115 757	87 378	75.5%	87 378	75.5%	31 650	29.6%	176.1%
Interest	9 536	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(1 032 374)	(364 436)	35.3%	(364 436)	35.3%	(371 258)	41.3%	(1.8%)
Suppliers and employees	(1 032 273)	(364 436)	35.3%	(364 436)	35.3%	(371 258)	41.3%	(1.8%)
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	511 494	70 566	13.8%	70 566	13.8%	(16 371)	(3.6%)	(531.0%)
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	(503 877)	(134 139)	26.6%	(134 139)	26.6%	(38 600)	8.6%	247.5%
Capital assets	(503 877)	(134 139)	26.6%	(134 139)	26.6%	(38 600)	8.6%	247.5%
Net Cash from/(used) Investing Activities	(503 877)	(134 139)	26.6%	(134 139)	26.6%	(38 600)	8.6%	247.5%
Cash Flow from Financing Activities								
Receipts	-	(17)	-	(17)	-	(188)	-	(90.9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(17)	-	(17)	-	(188)	-	(90.9%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(17)	-	(17)	-	(188)	-	(90.9%)
Net Increase/(Decrease) in cash held	7 617	(63 591)	(834.9%)	(63 591)	(834.9%)	(55 160)	(697.5%)	15.3%
Cash/cash equivalents at the year begin:	150 567	147 009	97.6%	147 009	97.6%	202 672	141.1%	(27.5%)
Cash/cash equivalents at the year end:	158 184	83 006	52.5%	83 006	52.5%	146 165	96.4%	(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	24 574	20.7%	3 760	3.2%	3 466	2.9%	86 886	73.2%	118 686	24.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 165	4.5%	4 255	2.4%	3 863	2.1%	163 512	90.9%	179 795	37.2%	(15)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 262	3.6%	660	1.9%	608	1.7%	32 260	92.7%	34 789	7.2%	(1)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 395	2.3%	3 312	2.2%	3 249	2.2%	139 314	93.3%	149 270	30.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 305	100.0%	1 305	3%	(0)	-	-	-
Total By Income Source	37 395	7.7%	11 987	2.5%	11 187	2.3%	423 277	87.5%	483 846	100.0%	(16)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 824	3.5%	1 705	2.1%	1 603	2.0%	75 473	92.5%	81 604	16.9%	-	-	-	-
Commercial	25 547	14.7%	5 247	3.0%	4 685	2.7%	138 192	79.6%	173 670	35.9%	-	-	-	-
Households	9 025	3.9%	5 035	2.2%	4 900	2.1%	209 612	91.7%	228 572	47.2%	(16)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 395	7.7%	11 987	2.5%	11 187	2.3%	423 277	87.5%	483 846	100.0%	(16)	-	-	-

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	2 039	101.4%	-	-	-	-	(27)	(1.4%)	2 012	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 039	101.4%	-	-	-	-	(27)	(1.4%)	2 012	100.0%

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Financial Manager	Mr N.G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
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	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	662 484	199 856	30.2%	199 856	30.2%	202 584	33.8%	(1.3%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 765	1 376	20.3%	1 376	20.3%	1 307	20.3%	5.3%
Sale of Goods and Rendering of Services	80 962	4 016	5.0%	4 016	5.0%	8 127	11.1%	(50.6%)
Agency services	4 416	835	18.9%	835	18.9%	670	25.1%	(24.6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	896	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	25 538	5 961	23.3%	5 961	23.3%	3 690	24.4%	61.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	301	64	21.2%	64	21.2%	59	28.1%	8.0%
Licence and permits	-	-	-	-	-	25	-	(100.0%)
Operational Revenue	-	38	-	38	-	16	5.4%	147.4%
Non-Exchange Revenue								
Property rates	36 621	8 844	24.1%	8 844	24.1%	8 405	24.2%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	606	168	27.7%	168	27.7%	107	15.8%	57.2%
Licences or permits	7 596	1 861	24.5%	1 861	24.5%	1 034	14.3%	80.0%
Transfer and subsidies - Operational	490 896	176 692	36.0%	176 692	36.0%	179 144	39.1%	(1.4%)
Interest	7 888	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	457 671	132 611	29.0%	132 611	29.0%	112 528	27.5%	17.8%
Employee related costs	146 733	35 513	24.2%	35 513	24.2%	32 581	20.4%	9.0%
Remuneration of councillors	30 898	8 269	26.8%	8 269	26.8%	7 396	26.1%	11.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	15 333	3 359	21.9%	3 359	21.9%	3 537	39.5%	(5.0%)
Debt impairment	5 897	-	-	-	-	-	-	-
Depreciation and amortisation	51 219	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	137 227	67 661	49.3%	67 661	49.3%	44 627	56.6%	51.6%
Transfers and subsidies	8 250	1 475	17.9%	1 475	17.9%	83	.5%	1 671.8%
Irrecoverable debts written off	-	249	-	249	-	-	-	(100.0%)
Operational costs	62 115	16 085	25.9%	16 085	25.9%	24 304	36.9%	(33.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	204 813	67 245		67 245		90 056		
Transfers and subsidies - capital (monetary allocations)	110 637	24 698	22.3%	24 698	22.3%	33 000	33.4%	(25.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	315 450	91 943		91 943		123 056		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	315 450	91 943		91 943		123 056		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	315 450	91 943		91 943		123 056		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	315 450	91 943		91 943		123 056		

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	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	325 650	106 153	32.6%	106 153	32.6%	75 325	26.0%	40.9%
National Government	107 650	27 229	25.3%	27 229	25.3%	38 086	39.7%	(28.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 650	27 229	25.3%	27 229	25.3%	38 086	39.7%	(28.5%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	218 000	78 925	36.2%	78 925	36.2%	37 239	19.2%	111.9%
Capital Expenditure Functional	325 650	106 326	32.7%	106 326	32.7%	75 330	26.0%	41.1%
Municipal governance and administration	44 100	9 782	22.2%	9 782	22.2%	17 439	26.4%	(43.9%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	44 100	9 782	22.2%	9 782	22.2%	17 439	26.4%	(43.9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	31 446	7 668	24.4%	7 668	24.4%	4 206	44.3%	82.3%
Community and Social Services	9 000	1 165	12.9%	1 165	12.9%	392	7.8%	197.2%
Sport And Recreation	22 146	6 502	29.4%	6 502	29.4%	3 814	84.8%	70.5%
Public Safety	300	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	216 600	82 158	37.9%	82 158	37.9%	46 076	25.3%	78.3%
Planning and Development	100	24	24.4%	24	24.4%	21	4%	16.0%
Road Transport	216 500	82 134	37.9%	82 134	37.9%	46 055	26.0%	78.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	33 504	6 718	20.0%	6 718	20.0%	7 609	23.6%	(11.7%)
Energy sources	28 504	6 718	23.6%	6 718	23.6%	5 018	20.4%	33.9%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	5 000	-	-	-	-	2 591	34.1%	(100.0%)
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	802 044	300 248	37.4%	300 248	37.4%	216 840	35.1%	38.5%
Property rates	16 129	2 850	17.7%	2 850	17.7%	2 314	21.9%	23.2%
Service charges	2 977	572	19.2%	572	19.2%	567	29.4%	1.0%
Other revenue	155 868	1 582	1.0%	1 582	1.0%	6 678	20.4%	(76.3%)
Transfers and Subsidies - Operational	490 896	237 339	48.3%	237 339	48.3%	205 282	44.8%	15.6%
Transfers and Subsidies - Capital	110 637	57 906	52.3%	57 906	52.3%	2 000	2.0%	2 795.3%
Interest	25 538	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(400 555)	(87 329)	21.8%	(87 329)	21.8%	(81 006)	22.9%	7.8%
Suppliers and employees	(392 306)	(87 329)	22.3%	(87 329)	22.3%	(81 006)	22.9%	7.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(8 250)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	401 489	212 919	53.0%	212 919	53.0%	135 834	51.5%	56.7%
Cash Flow from Investing Activities								
Receipts	62 837	-	-	-	-	-	-	-
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	62 837	-	-	-	-	-	-	-
Payments	(325 650)	(90 128)	27.7%	(90 128)	27.7%	(92 986)	32.1%	(3.1%)
Capital assets	(325 650)	(90 128)	27.7%	(90 128)	27.7%	(92 986)	32.1%	(3.1%)
Net Cash from/(used) Investing Activities	(262 813)	(90 128)	34.3%	(90 128)	34.3%	(92 986)	23.5%	(3.1%)
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	138 676	122 791	88.5%	122 791	88.5%	42 848	(32.7%)	186.6%
Cash/cash equivalents at the year begin:	296 869	235 147	79.2%	235 147	79.2%	419 280	99.1%	(43.9%)
Cash/cash equivalents at the year end:	435 545	357 938	82.3%	357 938	82.3%	462 128	155.2%	(20.9%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 905	2.1%	2 497	1.8%	2 468	1.8%	130 870	94.3%	138 741	52.1%	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	474	1.7%	472	1.7%	404	1.5%	26 097	95.1%	27 448	10.3%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 382	4.6%	1 330	4.5%	820	2.7%	26 312	88.2%	29 842	11.2%	7	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	50	1%	15	-	33	-	70 244	99.9%	70 342	26.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 811	1.8%	4 314	1.6%	3 725	1.4%	253 524	95.2%	266 373	100.0%	14	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 320	2.6%	2 119	2.4%	1 839	2.1%	82 319	92.9%	88 598	33.3%	1	-	-	-
Commercial	589	2.5%	347	1.5%	271	1.2%	22 019	94.8%	23 226	8.7%	-	-	-	-
Households	1 901	1.2%	1 848	1.2%	1 615	1.0%	149 185	96.5%	154 550	58.0%	12	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 811	1.8%	4 314	1.6%	3 725	1.4%	253 524	95.2%	266 373	100.0%	14	-	-	-

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	40 574	89.5%	50	.1%	2 483	5.5%	2 204	4.9%	45 311	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	40 574	89.5%	50	.1%	2 483	5.5%	2 204	4.9%	45 311	100.0%

Contact Details

Municipal Manager	Mr Risenaga Richard Shilenge	015 851 0110
Financial Manager	Ms Nyeleti Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
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 appropriation	First Quarter		Year to Date		First Quarter		
		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	2 439 118	631 316	25.9%	631 316	25.9%	650 486	34.9%	(2.9%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	903 773	10 833	1.2%	10 833	1.2%	113 688	23.6%	(90.5%)
Service charges - Waste Water Management	27 431	2	-	2	-	6	-	(70.2%)
Service charges - Waste Management	148	113	76.5%	113	76.5%	25	-	360.1%
Sale of Goods and Rendering of Services	850	280	32.9%	280	32.9%	264	42.4%	5.9%
Agency services	-	-	-	-	-	-	-	-
Interest	24 308	12 307	50.6%	12 307	50.6%	4 670	33.4%	163.5%
Interest earned from Receivables	78 349	25 287	32.3%	25 287	32.3%	16 658	40.1%	51.8%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	-	-	-	-	-	-	-
Licence and permits	-	0	-	0	-	-	-	(100.0%)
Operational Revenue	126	-	-	-	-	11 787	23 574.7%	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	6 432	19	3%	19	3%	83	18.4%	(77.0%)
Transfer and subsidies - Operational	1 397 700	582 475	41.7%	582 475	41.7%	503 305	38.0%	15.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 322 408	820 586	35.3%	820 586	35.3%	262 662	14.8%	212.4%
Employee related costs	809 596	189 798	23.4%	189 798	23.4%	167 742	22.1%	13.1%
Remuneration of councillors	20 818	4 233	20.3%	4 233	20.3%	3 803	20.2%	11.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	128 802	32 652	25.4%	32 652	25.4%	7 795	6.3%	318.9%
Debt impairment	620 000	-	-	-	-	-	-	-
Depreciation and amortisation	219 958	454 421	206.6%	454 421	206.6%	20 150	11.1%	2 156.2%
Interest	100	1	9%	1	9%	-	-	(100.0%)
Contracted services	305 286	89 855	29.4%	89 855	29.4%	34 099	9.8%	163.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	217 848	49 627	22.8%	49 627	22.8%	29 074	13.6%	70.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	116 710	(189 270)		(189 270)		387 824		
Transfers and subsidies - capital (monetary allocations)	700 613	76 829	11.0%	76 829	11.0%	102 110	16.6%	(24.8%)
Transfers and subsidies - capital (in-kind)	299	509	170.3%	509	170.3%	59	7.3%	769.7%
Surplus/(Deficit) after capital transfers and contributions	817 622	(111 932)		(111 932)		489 992		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	817 622	(111 932)		(111 932)		489 992		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	817 622	(111 932)		(111 932)		489 992		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	817 622	(111 932)		(111 932)		489 992		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		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	896 189	126 140	14.1%	126 140	14.1%	111 213	17.2%	13.4%
National Government	607 731	109 325	18.0%	109 325	18.0%	110 491	20.7%	(1.1%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	607 731	109 325	18.0%	109 325	18.0%	110 491	20.7%	(1.1%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	288 458	16 814	5.8%	16 814	5.8%	722	6%	2 229.4%
Capital Expenditure Functional	896 189	126 140	14.1%	126 140	14.1%	111 213	17.2%	13.4%
Municipal governance and administration	96 316	3 009	3.1%	3 009	3.1%	685	1.6%	339.1%
Executive and Council	117	-	-	-	-	-	-	-
Finance and administration	96 151	3 009	3.1%	3 009	3.1%	685	1.6%	339.1%
Internal audit	48	-	-	-	-	-	-	-
Community and Public Safety	1 478	96	6.5%	96	6.5%	-	-	(100.0%)
Community and Social Services	1 478	96	6.5%	96	6.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	558 077	102 670	18.4%	102 670	18.4%	105 601	20.7%	(2.8%)
Planning and Development	558 018	102 670	18.4%	102 670	18.4%	105 601	20.7%	(2.8%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	59	-	-	-	-	-	-	-
Trading Services	239 013	20 365	8.5%	20 365	8.5%	4 927	5.5%	313.3%
Energy sources	-	-	-	-	-	-	-	-
Water Management	172 308	12 630	7.3%	12 630	7.3%	4 927	5.5%	156.3%
Waste Water Management	66 704	7 735	11.6%	7 735	11.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	1 304	-	-	-	-	-	-	-

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	2 255 000	866 208	38.4%	866 208	38.4%	634 147	29.7%	36.6%
Property rates	-	-	-	-	-	-	-	-
Service charges	117 756	19 597	16.6%	19 597	16.6%	521	.5%	3 662.5%
Other revenue	8 606	1 744	20.3%	1 744	20.3%	(749)	(9%)	(332.7%)
Transfers and Subsidies - Operational	1 403 709	793 561	56.5%	793 561	56.5%	629 706	47.5%	26.0%
Transfers and Subsidies - Capital	700 621	39 000	5.6%	39 000	5.6%	-	-	(100.0%)
Interest	24 308	12 307	50.6%	12 307	50.6%	4 670	33.4%	163.5%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 212 111)	(171 312)	14.1%	(171 312)	14.1%	(97 215)	6.8%	76.2%
Suppliers and employees	(1 212 026)	(171 312)	14.1%	(171 312)	14.1%	(97 215)	6.8%	76.2%
Finance charges	(85)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 042 889	694 896	66.6%	694 896	66.6%	536 932	77.3%	29.4%
Cash Flow from Investing Activities								
Receipts	(305 388)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(305 388)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(672 193)	(141 602)	21.1%	(141 602)	21.1%	(143 122)	22.1%	(1.1%)
Capital assets	(672 193)	(141 602)	21.1%	(141 602)	21.1%	(143 122)	22.1%	(1.1%)
Net Cash from/(used) Investing Activities	(977 580)	(141 602)	14.5%	(141 602)	14.5%	(143 122)	15.0%	(1.1%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(36 000)	-	-	-	-	-	-	-
Repayment of borrowing	(36 000)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(36 000)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 308	553 294	1 887.8%	553 294	1 887.8%	393 810	(153.2%)	40.5%
Cash/cash equivalents at the year begin:	300 862	124 606	41.4%	124 606	41.4%	107 365	35.7%	16.1%
Cash/cash equivalents at the year end:	330 170	683 982	207.2%	683 982	207.2%	525 683	1 198.9%	30.1%

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	27 550	1.6%	12 939	.7%	16 868	1.0%	1 716 218	96.8%	1 773 576	86.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 455	1.8%	1 431	1.8%	1 418	1.7%	77 074	94.7%	81 378	4.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 203	5.1%	9 166	5.0%	9 147	5.0%	154 615	84.9%	182 132	8.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	15 053	100.0%	15 053	7%	-	-	-	-
Total By Income Source	38 209	1.9%	23 537	1.1%	27 433	1.3%	1 962 961	95.7%	2 052 139	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 419	5.9%	1 269	2.2%	1 022	1.8%	52 333	90.2%	58 044	2.8%	-	-	-	-
Commercial	5 877	2.8%	3 982	1.9%	3 119	1.5%	195 844	93.8%	208 823	10.2%	-	-	-	-
Households	28 913	1.6%	18 286	1.0%	23 291	1.3%	1 714 783	96.1%	1 785 272	87.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 209	1.9%	23 537	1.1%	27 433	1.3%	1 962 961	95.7%	2 052 139	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	18 221	99.6%	-	-	-	-	68	.4%	18 290	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	18 221	99.6%	-	-	-	-	68	.4%	18 290	100.0%

Contact Details

Municipal Manager	Mr Zwannda Norman Kulama	015 960 2009
Financial Manager	Ms Thangavhuelelo Mulatwa	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
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	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	352 990	175 064	49.6%	175 064	49.6%	134 662	42.2%	30.0%
Exchange Revenue								
Service charges - Electricity	57 971	7 660	13.2%	7 660	13.2%	7 279	16.1%	5.2%
Service charges - Water	-	1 002	-	1 002	-	1 026	-	(2.3%)
Service charges - Waste Water Management	-	437	-	437	-	429	-	1.8%
Service charges - Waste Management	3 000	517	17.2%	517	17.2%	492	19.7%	5.2%
Sale of Goods and Rendering of Services	496	58	11.8%	58	11.8%	59	11.6%	(1.0%)
Agency services	300	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	457	447	97.9%	447	97.9%	346	50.2%	29.3%
Interest earned from Current and Non Current Assets	3 206	1 041	32.5%	1 041	32.5%	462	22.8%	125.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	350	152	43.4%	152	43.4%	143	15.0%	6.1%
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	1 110	257	23.2%	257	23.2%	335	257.2%	(23.1%)
Operational Revenue	8 442	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	32 971	63 418	192.3%	63 418	192.3%	27 289	87.7%	132.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 022	111	5.5%	111	5.5%	57	2.7%	95.2%
Licences or permits	5 000	484	9.7%	484	9.7%	599	12.5%	(19.3%)
Transfer and subsidies - Operational	237 377	99 203	41.8%	99 203	41.8%	86 289	40.0%	15.0%
Interest	288	275	95.6%	275	95.6%	282	17.9%	(2.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	9 575	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	389 072	74 014	19.0%	74 014	19.0%	80 030	21.9%	(7.5%)
Employee related costs	135 979	31 899	23.5%	31 899	23.5%	31 666	24.5%	7%
Remuneration of councillors	20 753	5 394	26.0%	5 394	26.0%	4 617	23.4%	16.8%
Bulk purchases - electricity	60 000	8 449	14.1%	8 449	14.1%	13 850	27.7%	(39.0%)
Inventory consumed	5 855	266	4.5%	266	4.5%	252	10.4%	5.6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 668	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	59 971	10 876	18.1%	10 876	18.1%	15 041	26.9%	(27.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 770	-	-	-	-	-	-	-
Operational costs	63 077	17 129	27.2%	17 129	27.2%	14 603	26.3%	17.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 082)	101 050		101 050		54 632		
Transfers and subsidies - capital (monetary allocations)	85 575	6 984	8.2%	6 984	8.2%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 493	108 034		108 034		54 632		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 493	108 034		108 034		54 632		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 493	108 034		108 034		54 632		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 493	108 034		108 034		54 632		

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	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	86 892	7 813	9.0%	7 813	9.0%	8 907	10.4%	(12.3%)
National Government	85 575	7 646	8.9%	7 646	8.9%	8 827	10.4%	(13.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	85 575	7 646	8.9%	7 646	8.9%	8 827	10.4%	(13.4%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 317	167	12.7%	167	12.7%	80	8.7%	109.3%
Capital Expenditure Functional	86 892	7 813	9.0%	7 813	9.0%	8 907	10.4%	(12.3%)
Municipal governance and administration	610	93	15.3%	93	15.3%	80	28.5%	16.6%
Executive and Council	300	-	-	-	-	-	-	-
Finance and administration	310	93	30.0%	93	30.0%	80	39.9%	16.6%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	80 475	7 275	9.0%	7 275	9.0%	8 827	17.5%	(17.6%)
Planning and Development	80 475	7 275	9.0%	7 275	9.0%	8 827	17.5%	(17.6%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	5 807	445	7.7%	445	7.7%			(100.0%)
Energy sources	5 607	445	7.9%	445	7.9%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	200	-	-	-	-	-	-	-
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	434 363	138 505	31.9%	138 505	31.9%	137 428	34.6%	.8%
Property rates	31 324	661	2.1%	661	2.1%	9 821	32.8%	(93.3%)
Service charges	60 047	6 457	10.8%	6 457	10.8%	6 196	14.4%	4.2%
Other revenue	16 834	6 251	37.1%	6 251	37.1%	92 523	39.7%	(93.2%)
Transfers and Subsidies - Operational	237 377	100 111	42.2%	100 111	42.2%	2 888	66.4%	3 366.4%
Transfers and Subsidies - Capital	85 575	25 025	29.2%	25 025	29.2%	26 000	30.8%	(3.7%)
Interest	3 206	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(345 635)	(136 982)	39.6%	(136 982)	39.6%	(131 449)	42.3%	4.2%
Suppliers and employees	(345 635)	(136 982)	39.6%	(136 982)	39.6%	(131 449)	42.3%	4.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 728	1 523	1.7%	1 523	1.7%	5 979	7.0%	(74.5%)
Cash Flow from Investing Activities								
Receipts	4 865	-	-	-	-	-	-	-
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	4 865	-	-	-	-	-	-	-
Payments	(86 892)	(7 813)	9.0%	(7 813)	9.0%	(8 907)	10.4%	(12.3%)
Capital assets	(86 892)	(7 813)	9.0%	(7 813)	9.0%	(8 907)	10.4%	(12.3%)
Net Cash from/(used) Investing Activities	(82 027)	(7 813)	9.5%	(7 813)	9.5%	(8 907)	10.4%	(12.3%)
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	6 700	(6 290)	(93.9%)	(6 290)	(93.9%)	(2 928)	(1 046.5%)	114.8%
Cash/cash equivalents at the year begin:	90 261	106 030	117.5%	106 030	117.5%	89 434	104.9%	18.6%
Cash/cash equivalents at the year end:	96 961	99 553	98.5%	95 553	98.5%	86 545	101.2%	10.4%

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	812	5.3%	386	2.5%	394	2.6%	13 796	89.6%	15 389	10.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 338	6.2%	523	2.4%	449	2.1%	19 115	89.2%	21 425	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	704	.7%	26 066	27.4%	257	.3%	68 037	71.6%	95 064	62.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	321	7.6%	155	3.6%	146	3.4%	3 622	85.3%	4 244	2.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	365	6.9%	171	3.2%	160	3.0%	4 594	86.8%	5 291	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	418	5.3%	208	2.6%	388	4.9%	6 944	87.2%	7 959	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	40	1.7%	-	-	20	.8%	2 245	96.6%	2 324	1.5%	-	-	-	-
Other	-	-	20	.8%	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 999	2.6%	27 529	18.1%	1 815	1.2%	118 353	78.0%	151 695	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	3 999	2.6%	27 529	18.1%	1 815	1.2%	118 353	78.0%	151 695	100.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 999	2.6%	27 529	18.1%	1 815	1.2%	118 353	78.0%	151 695	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	793	41.9%	409	21.6%	-	-	693	36.6%	1 895	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	793	41.9%	409	21.6%	-	-	693	36.6%	1 895	100.0%

Contact Details

Municipal Manager	Mr Machaba Mj (Acting)	015 505 7163
Financial Manager	Mr Mabote N.J	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLÉ (LIM353)
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	274 777	89 654	32.6%	89 654	32.6%	14 990	5.7%	498.1%
Exchange Revenue								
Service charges - Electricity	12 336	2 231	18.1%	2 231	18.1%	2 116	9.2%	5.4%
Service charges - Water	-	-	-	-	-	(1)	-	(100.0%)
Service charges - Waste Water Management	-	(0)	-	(0)	-	(1)	-	(30.2%)
Service charges - Waste Management	3 545	753	21.2%	753	21.2%	634	24.3%	18.9%
Sale of Goods and Rendering of Services	1 293	8	6%	8	6%	8	5.4%	2.6%
Agency services	1 681	627	37.3%	627	37.3%	622	82.3%	.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 129	148	13.1%	148	13.1%	136	15.7%	8.6%
Interest earned from Current and Non Current Assets	9 600	1 527	15.9%	1 527	15.9%	821	27.4%	86.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	57	10	17.8%	10	17.8%	10	27.5%	-
Rental from Fixed Assets	248	56	22.7%	56	22.7%	53	20.0%	5.8%
Licence and permits	13 120	1 391	10.6%	1 391	10.6%	1 533	19.0%	(9.2%)
Operational Revenue	244	110	45.1%	110	45.1%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	46 063	7 137	15.5%	7 137	15.5%	8 304	16.8%	(14.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	621	12	1.9%	12	1.9%	15	1.1%	(20.7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	183 701	75 437	41.1%	75 437	41.1%	526	.3%	14 238.2%
Interest	1 140	207	18.2%	207	18.2%	213	29.5%	(2.9%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	260 945	57 940	22.2%	57 940	22.2%	51 326	21.0%	12.9%
Employee related costs	107 287	26 582	24.8%	26 582	24.8%	24 468	23.4%	8.6%
Remuneration of councillors	19 640	3 989	20.3%	3 989	20.3%	3 460	24.8%	15.3%
Bulk purchases - electricity	13 783	4 362	31.6%	4 362	31.6%	2 802	23.5%	55.7%
Inventory consumed	8 246	1 587	19.2%	1 587	19.2%	1 430	18.3%	11.0%
Debt impairment	3 488	-	-	-	-	-	-	-
Depreciation and amortisation	22 082	4 732	21.4%	4 732	21.4%	-	-	(100.0%)
Interest	133	5	3.5%	5	3.5%	5	4.5%	(12.5%)
Contracted services	45 769	9 738	21.3%	9 738	21.3%	10 814	25.7%	(10.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	500	2	.3%	2	.3%	352	10.1%	(99.5%)
Operational costs	40 017	6 943	17.4%	6 943	17.4%	7 994	19.5%	(13.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 832	31 714		31 714		(36 337)		
Transfers and subsidies - capital (monetary allocations)	58 548	18 495	31.6%	18 495	31.6%	31 498	83.3%	(41.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 380	50 209		50 209		(4 838)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 380	50 209		50 209		(4 838)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 380	50 209		50 209		(4 838)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 380	50 209		50 209		(4 838)		

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	72 380	16 972	23.4%	16 972	23.4%	6 804	11.7%	149.5%
National Government	58 548	16 359	27.9%	16 359	27.9%	5 807	15.1%	181.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 548	16 359	27.9%	16 359	27.9%	5 807	15.1%	181.7%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	13 832	613	4.4%	613	4.4%	997	5.1%	(38.5%)
Capital Expenditure Functional	72 380	16 972	23.4%	16 972	23.4%	6 804	11.7%	149.5%
Municipal governance and administration	6 232	252	4.0%	252	4.0%	217	4.1%	15.9%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 232	252	4.0%	252	4.0%	217	4.1%	15.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	400	-	-	-	-	-	-	-
Community and Social Services	400	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 080	15 249	34.6%	15 249	34.6%	6 040	13.2%	152.5%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	44 080	15 249	34.6%	15 249	34.6%	6 040	13.2%	152.5%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	21 668	1 472	6.8%	1 472	6.8%	546	11.5%	169.3%
Energy sources	19 368	1 472	7.6%	1 472	7.6%	546	11.5%	169.3%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	2 300	-	-	-	-	-	-	-
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	323 559	112 905	34.9%	112 905	34.9%	88 709	29.9%	27.3%
Property rates	39 154	2 758	7.0%	2 758	7.0%	691	1.5%	299.0%
Service charges	19 547	268	1.4%	268	1.4%	554	2.5%	(51.5%)
Other revenue	13 009	6 513	50.1%	6 513	50.1%	73 790	40.7%	(91.2%)
Transfers and Subsidies - Operational	183 701	76 816	41.8%	76 816	41.8%	2 652	46.6%	2 796.5%
Transfers and Subsidies - Capital	58 548	25 023	42.7%	25 023	42.7%	11 022	29.2%	127.0%
Interest	9 600	1 527	15.9%	1 527	15.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(234 742)	(44 103)	18.8%	(44 103)	18.8%	(39 297)	17.7%	12.2%
Suppliers and employees	(234 742)	(44 103)	18.8%	(44 103)	18.8%	(39 297)	17.7%	12.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 817	68 802	77.5%	68 802	77.5%	49 412	65.9%	39.2%
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	(72 380)	(16 972)	23.4%	(16 972)	23.4%	(6 804)	11.7%	149.5%
Capital assets	(72 380)	(16 972)	23.4%	(16 972)	23.4%	(6 804)	11.7%	149.5%
Net Cash from/(used) Investing Activities	(72 380)	(16 972)	23.4%	(16 972)	23.4%	(6 804)	11.7%	149.5%
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	16 436	51 830	315.3%	51 830	315.3%	42 609	250.6%	21.6%
Cash/cash equivalents at the year begin:	118 872	111 992	94.2%	111 992	94.2%	105 277	117.6%	6.4%
Cash/cash equivalents at the year end:	135 308	164 026	121.2%	164 026	121.2%	147 876	138.8%	10.9%

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	48	.8%	172	3.0%	52	.9%	5 427	95.2%	5 700	4.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19	1.2%	-	-	-	-	1 644	98.8%	1 663	1.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	374	2.9%	360	2.8%	351	2.7%	11 964	91.7%	13 049	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	76	2.3%	73	2.2%	70	2.1%	3 145	93.5%	3 364	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	243	1.5%	238	1.5%	233	1.5%	15 196	95.5%	15 909	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 015	2.2%	2 015	2.2%	1 897	2.1%	85 049	93.5%	90 977	69.6%	-	-	-	-
Total By Income Source	2 776	2.1%	2 857	2.2%	2 603	2.0%	122 426	93.7%	130 661	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 776	2.1%	2 857	2.2%	2 603	2.0%	122 426	93.7%	130 661	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 776	2.1%	2 857	2.2%	2 603	2.0%	122 426	93.7%	130 661	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	35	52.4%	-	-	-	-	32	47.6%	67	100.0%
Total	35	52.4%	-	-	-	-	32	47.6%	67	100.0%

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Financial Manager	Ms Zulu Khanyisile Cynthia Wendy	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
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 appropriation	First Quarter		Year to Date		First Quarter		
		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	4 945 302	1 327 698	26.8%	1 327 698	26.8%	1 153 007	26.6%	15.2%
Exchange Revenue								
Service charges - Electricity	1 820 601	350 335	19.2%	350 335	19.2%	314 564	20.2%	11.4%
Service charges - Water	350 836	70 605	20.1%	70 605	20.1%	57 345	19.1%	23.1%
Service charges - Waste Water Management	147 319	44 589	30.3%	44 589	30.3%	36 258	26.1%	23.0%
Service charges - Waste Management	141 640	37 703	26.6%	37 703	26.6%	33 354	25.0%	13.0%
Sale of Goods and Rendering of Services	14 187	4 747	33.5%	4 747	33.5%	9 893	73.0%	(52.0%)
Agency services	31 874	6 556	20.6%	6 556	20.6%	3 171	10.4%	106.7%
Interest	-	-	-	-	-	1	-	(100.0%)
Interest earned from Receivables	89 294	37 747	42.3%	37 747	42.3%	27 714	32.5%	36.2%
Interest earned from Current and Non Current Assets	20 940	12 525	59.8%	12 525	59.8%	5 690	28.4%	120.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 512	7 459	59.6%	7 459	59.6%	4 855	40.6%	53.6%
Licence and permits	14 098	18 144	128.7%	18 144	128.7%	40 989	304.4%	(55.7%)
Operational Revenue	39 041	3 634	9.3%	3 634	9.3%	1 076	2.9%	237.8%
Non-Exchange Revenue								
Property rates	622 442	147 966	23.8%	147 966	23.8%	137 920	23.5%	7.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	42 049	13 429	31.9%	13 429	31.9%	7 046	17.5%	90.6%
Licences or permits	441	0	.1%	0	.1%	-	-	(100.0%)
Transfer and subsidies - Operational	1 575 705	572 258	36.3%	572 258	36.3%	473 133	35.1%	21.0%
Interest	22 323	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	4 550 034	1 463 421	32.2%	1 463 421	32.2%	867 899	20.6%	68.6%
Employee related costs	1 258 954	271 906	21.6%	271 906	21.6%	260 354	22.3%	4.4%
Remuneration of councillors	43 514	10 075	23.2%	10 075	23.2%	10 988	26.2%	(8.3%)
Bulk purchases - electricity	1 162 130	322 069	27.7%	322 069	27.7%	291 116	29.8%	10.6%
Inventory consumed	336 483	48 684	14.5%	48 684	14.5%	46 357	15.1%	5.0%
Debt impairment	272 220	-	-	-	-	-	-	-
Depreciation and amortisation	272 220	526 954	193.6%	526 954	193.6%	65 000	25.0%	710.7%
Interest	44 535	(19)	(0.0%)	(19)	(0.0%)	962	2.3%	(102.0%)
Contracted services	839 992	168 269	20.0%	168 269	20.0%	111 672	12.8%	50.7%
Transfers and subsidies	11 622	5 001	43.0%	5 001	43.0%	3 331	19.6%	50.1%
Irrecoverable debts written off	-	36 606	-	36 606	-	182	.1%	19 981.3%
Operational costs	308 363	73 875	24.0%	73 875	24.0%	77 936	29.5%	(5.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	395 269	(135 723)		(135 723)		285 108		
Transfers and subsidies - capital (monetary allocations)	705 105	190 957	27.1%	190 957	27.1%	36 642	4.5%	421.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 100 373	55 234		55 234		321 751		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 100 373	55 234		55 234		321 751		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 100 373	55 234		55 234		321 751		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 100 373	55 234		55 234		321 751		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		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	797 239	184 109	23.1%	184 109	23.1%	45 531	5.4%	304.4%
National Government	613 134	162 837	26.6%	162 837	26.6%	31 863	4.5%	411.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	613 134	162 837	26.6%	162 837	26.6%	31 863	4.5%	411.1%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	184 104	21 272	11.6%	21 272	11.6%	13 668	9.4%	55.6%
Capital Expenditure Functional	797 239	184 109	23.1%	184 109	23.1%	45 531	5.4%	304.4%
Municipal governance and administration	37 200	1 526	4.1%	1 526	4.1%	97	.3%	1 476.5%
Executive and Council	3 400	-	-	-	-	-	-	-
Finance and administration	33 800	1 526	4.5%	1 526	4.5%	97	.3%	1 476.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	43 046	548	1.3%	548	1.3%	3 130	6.7%	(82.5%)
Community and Social Services	5 204	-	-	-	-	48	2.3%	(100.0%)
Sport And Recreation	37 842	548	1.4%	548	1.4%	3 081	6.9%	(82.2%)
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	283 908	33 738	11.9%	33 738	11.9%	22 440	6.1%	50.3%
Planning and Development	11 614	6 495	55.9%	6 495	55.9%	-	-	(100.0%)
Road Transport	272 294	27 243	10.0%	27 243	10.0%	22 440	6.4%	21.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	433 085	148 297	34.2%	148 297	34.2%	19 865	5.0%	646.5%
Energy sources	90 921	7 499	8.2%	7 499	8.2%	9 007	8.2%	(16.7%)
Water Management	206 987	70 588	34.1%	70 588	34.1%	10 459	6.4%	574.9%
Waste Water Management	112 021	70 211	62.7%	70 211	62.7%	399	.3%	17 496.6%
Waste Management	23 156	-	-	-	-	-	-	-
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	5 620 973	1 875 200	33.4%	1 875 200	33.4%	2 471 317	48.6%	(24.1%)
Property rates	529 076	124 382	23.5%	124 382	23.5%	127 767	23.9%	(2.6%)
Service charges	2 405 037	492 856	20.5%	492 856	20.5%	699 227	31.4%	(29.5%)
Other revenue	385 111	330 884	85.9%	330 884	85.9%	864 984	611.4%	(61.7%)
Transfers and Subsidies - Operational	1 575 705	647 235	41.1%	647 235	41.1%	522 996	38.8%	23.8%
Transfers and Subsidies - Capital	705 105	262 917	37.3%	262 917	37.3%	251 864	31.2%	4.4%
Interest	20 940	16 926	80.8%	16 926	80.8%	4 480	22.4%	277.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(4 661 715)	(1 045 377)	22.4%	(1 045 377)	22.4%	(834 531)	21.6%	25.3%
Suppliers and employees	(4 608 366)	(1 045 377)	22.7%	(1 045 377)	22.7%	(834 531)	22.0%	25.3%
Finance charges	(42 309)	-	-	-	-	-	-	-
Transfers and grants	(11 041)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	959 258	829 823	86.5%	829 823	86.5%	1 636 786	133.3%	(49.3%)
Cash Flow from Investing Activities								
Receipts	(144)	1	(.9%)	1	(.9%)	1 915	-	(99.9%)
Proceeds on disposal of PPE	-	1	-	1	-	1 915	-	(99.9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(144)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(870 983)	(209 193)	24.0%	(209 193)	24.0%	(118 446)	12.8%	76.6%
Capital assets	(870 983)	(209 193)	24.0%	(209 193)	24.0%	(118 446)	12.8%	76.6%
Net Cash from/(used) Investing Activities	(871 128)	(209 191)	24.0%	(209 191)	24.0%	(116 531)	12.6%	79.5%
Cash Flow from Financing Activities								
Receipts	-	(730)	-	(730)	-	(967)	-	(24.5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(730)	-	(730)	-	(967)	-	(24.5%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(730)	-	(730)	-	(967)	-	(24.5%)
Net Increase/(Decrease) in cash held	88 131	619 902	703.4%	619 902	703.4%	1 519 287	503.3%	(59.2%)
Cash/cash equivalents at the year begin:	232 670	184 371	79.2%	184 371	79.2%	232 670	131.6%	(20.8%)
Cash/cash equivalents at the year end:	320 801	804 273	250.7%	804 273	250.7%	1 751 957	366.0%	(54.1%)

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	29 672	8.7%	18 637	5.5%	12 573	3.7%	279 331	82.1%	340 213	17.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	71 231	25.4%	22 764	8.1%	13 907	5.0%	172 019	61.5%	279 920	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	52 496	11.0%	18 454	3.9%	14 182	3.0%	390 170	82.1%	475 302	23.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 362	10.5%	9 447	6.4%	6 496	4.4%	115 453	78.7%	146 759	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 810	8.8%	9 197	5.5%	6 228	3.7%	137 240	81.9%	167 474	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	185	100.0%	185	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 246	3.4%	12 651	3.2%	12 320	3.1%	354 148	90.3%	392 365	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	2 306	1.2%	171 655	92.4%	-	-	-	-
Other	6 336	3.4%	5 401	2.9%	2 306	1.2%	171 655	92.4%	165 698	9.3%	-	-	-	-
Total By Income Source	203 153	10.2%	96 550	4.9%	68 013	3.4%	1 620 201	81.5%	1 987 916	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	31 810	12.5%	14 622	5.7%	11 006	4.3%	197 925	77.5%	255 363	12.8%	-	-	-	-
Commercial	86 327	20.2%	31 438	7.4%	17 294	4.1%	291 836	68.4%	426 894	21.5%	-	-	-	-
Households	85 016	6.5%	50 490	3.9%	39 713	3.0%	1 130 440	86.6%	1 305 658	65.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	203 153	10.2%	96 550	4.9%	68 013	3.4%	1 620 201	81.5%	1 987 916	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	92 571	100.0%	-	-	-	-	-	-	92 571	80.3%
Bulk Water	264	100.0%	-	-	-	-	-	-	264	2.2%
PAYE deductions	21	100.0%	-	-	-	-	-	-	21	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 357	100.0%	6	-	-	-	-	-	22 363	19.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	115 214	100.0%	6	-	-	-	-	-	115 220	100.0%

Contact Details

Municipal Manager	Ms Thuso Nemugumoni	015 290 2102
Financial Manager	Mr Naazim Essa	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
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	713 726	161 252	22.6%	161 252	22.6%	158 863	28.1%	1.5%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	9 729	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	1 601	-	(100.0%)
Service charges - Waste Management	7 500	1 846	24.6%	1 846	24.6%	1 761	24.7%	4.8%
Sale of Goods and Rendering of Services	199 932	118	.1%	118	.1%	130	.1%	(9.5%)
Agency services	47 098	3 725	7.9%	3 725	7.9%	3 293	8.1%	13.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 072	1 180	29.0%	1 180	29.0%	7 875	233.9%	(85.0%)
Interest earned from Current and Non Current Assets	27 557	5 404	19.6%	5 404	19.6%	2 463	18.7%	119.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	352	75	21.3%	75	21.3%	79	23.7%	(5.5%)
Licence and permits	5	-	-	-	-	-	-	-
Operational Revenue	20 008	439	2.2%	439	2.2%	122	.6%	261.5%
Non-Exchange Revenue								
Property rates	39 460	10 778	27.3%	10 778	27.3%	9 672	28.1%	11.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 703	20	.2%	20	.2%	3	-	534.5%
Licences or permits	2	-	-	-	-	0	15.2%	(100.0%)
Transfer and subsidies - Operational	339 639	133 244	39.2%	133 244	39.2%	118 141	38.1%	12.8%
Interest	15 326	4 234	27.6%	4 234	27.6%	3 994	33.1%	6.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	74	-	-	-	-	-	-	-
Other Gains	-	188	-	188	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	478 179	69 989	14.6%	69 989	14.6%	65 509	15.0%	6.8%
Employee related costs	142 196	23 670	16.6%	23 670	16.6%	24 625	18.3%	(3.9%)
Remuneration of councillors	23 603	5 790	24.5%	5 790	24.5%	6 083	27.2%	(4.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	9 346	401	4.3%	401	4.3%	551	11.1%	(27.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	39 698	6 831	17.2%	6 831	17.2%	7 014	18.6%	(2.6%)
Interest	53	-	-	-	-	-	-	-
Contracted services	110 885	9 552	8.6%	9 552	8.6%	14 384	11.3%	(33.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	87 044	9 017	10.4%	9 017	10.4%	945	1.7%	853.7%
Operational costs	65 353	14 728	22.5%	14 728	22.5%	11 906	21.9%	23.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	235 547	91 263		91 263		93 354		
Transfers and subsidies - capital (monetary allocations)	64 332	16 642	25.9%	16 642	25.9%	5 461	8.9%	204.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	299 879	107 905		107 905		98 815		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	299 879	107 905		107 905		98 815		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	299 879	107 905		107 905		98 815		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	299 879	107 905		107 905		98 815		

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	299 563	14 343	4.8%	14 343	4.8%	4 458	2.3%	221.8%
National Government	76 015	14 264	18.8%	14 264	18.8%	4 458	7.6%	220.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 015	14 264	18.8%	14 264	18.8%	4 458	7.6%	220.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	223 547	79	-	79	-	-	-	(100.0%)
Capital Expenditure Functional	299 563	14 343	4.8%	14 343	4.8%	4 458	2.3%	221.8%
Municipal governance and administration	13 381	79	.6%	79	.6%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	13 381	79	.6%	79	.6%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	18 217	-	-	-	-	-	-	-
Community and Social Services	18 217	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	180 831	14 264	7.9%	14 264	7.9%	4 458	2.9%	220.0%
Planning and Development	73 511	14 264	19.4%	14 264	19.4%	4 458	7.2%	220.0%
Road Transport	106 820	-	-	-	-	-	-	-
Environmental Protection	500	-	-	-	-	-	-	-
Trading Services	87 134	-	-	-	-	-	-	-
Energy sources	78 334	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	8 800	-	-	-	-	-	-	-
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	654 128	208 464	31.9%	208 464	31.9%	152 948	22.3%	36.3%
Property rates	13 561	3 085	22.8%	3 085	22.8%	3 424	26.1%	(9.9%)
Service charges	3 057	5 956	194.8%	5 956	194.8%	7 326	14.8%	(18.7%)
Other revenue	206 677	178 298	86.3%	178 298	86.3%	124 821	22.7%	42.8%
Transfers and Subsidies - Operational	324 045	2 311	.7%	2 311	.7%	2 345	41.3%	(1.4%)
Transfers and Subsidies - Capital	79 232	13 409	16.9%	13 409	16.9%	12 574	20.4%	6.6%
Interest	27 557	5 404	19.6%	5 404	19.6%	2 457	63.1%	119.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(111 731)	(248 783)	222.7%	(248 783)	222.7%	16 148	(3.1%)	(1 640.7%)
Suppliers and employees	(111 731)	(248 783)	222.7%	(248 783)	222.7%	16 148	(3.1%)	(1 640.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	542 398	(40 319)	(7.4%)	(40 319)	(7.4%)	169 096	102.9%	(123.8%)
Cash Flow from Investing Activities								
Receipts	139 574	-	-	-	-	-	-	-
Proceeds on disposal of PPE	74	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	139 500	-	-	-	-	-	-	-
Payments	(299 563)	(14 343)	4.8%	(14 343)	4.8%	(4 458)	2.3%	221.8%
Capital assets	(299 563)	(14 343)	4.8%	(14 343)	4.8%	(4 458)	2.3%	221.8%
Net Cash from/(used) Investing Activities	(159 989)	(14 343)	9.0%	(14 343)	9.0%	(4 458)	10.8%	221.8%
Cash Flow from Financing Activities								
Receipts	61	(13)	(21.3%)	(13)	(21.3%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	61	(13)	(21.3%)	(13)	(21.3%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	61	(13)	(21.3%)	(13)	(21.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	382 470	(54 675)	(14.3%)	(54 675)	(14.3%)	164 638	133.9%	(133.2%)
Cash/cash equivalents at the year begin:	350 641	546 712	155.9%	546 712	155.9%	404 513	168.5%	35.2%
Cash/cash equivalents at the year end:	733 111	(54 675)	(7.5%)	(54 675)	(7.5%)	569 065	156.7%	(109.6%)

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	7 379	1.6%	5 969	1.3%	6 811	1.5%	449 564	95.7%	469 723	43.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 548	1.8%	3 196	1.6%	3 058	1.6%	185 938	95.0%	195 740	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	955	1.3%	937	1.3%	925	1.3%	68 797	96.1%	71 614	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	706	1.3%	549	1.0%	532	1.0%	53 922	96.8%	55 709	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 600	1.9%	5 534	1.8%	5 655	1.9%	282 814	94.4%	299 603	27.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	1.8%	17	1.8%	17	1.8%	918	94.6%	970	1.1%	-	-	-	-
Total By Income Source	18 205	1.7%	16 203	1.5%	16 998	1.6%	1 041 954	95.3%	1 093 359	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 471	2.8%	1 616	1.8%	1 736	1.9%	83 890	93.5%	89 714	8.2%	-	-	-	-
Commercial	1 508	2.5%	1 020	1.7%	1 028	1.7%	56 268	94.1%	59 823	5.5%	-	-	-	-
Households	14 226	1.5%	13 566	1.4%	14 234	1.5%	901 796	95.5%	943 823	86.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 205	1.7%	16 203	1.5%	16 998	1.6%	1 041 954	95.3%	1 093 359	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	652	66.9%	222	22.8%	101	10.3%	-	-	974	100.0%
Total	652	66.9%	222	22.8%	101	10.3%	-	-	974	100.0%

Contact Details

Municipal Manager	Mr Tb Mthogoane	015 633 4508
Financial Manager	Mrs Rosina Ngweni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
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	967 645	368 371	38.1%	368 371	38.1%	310 801	34.6%	18.5%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	81 028	11 913	14.7%	11 913	14.7%	6 865	9.7%	73.5%
Service charges - Waste Water Management	11 648	2 212	19.0%	2 212	19.0%	876	7.9%	152.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	445	88	19.8%	88	19.8%	117	10.2%	(24.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 000	7 682	38.4%	7 682	38.4%	3 361	16.8%	128.6%
Interest earned from Current and Non Current Assets	40 855	16 748	41.0%	16 748	41.0%	10 600	38.8%	58.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	37	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	(0)	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	813 669	329 730	40.5%	329 730	40.5%	288 946	37.7%	14.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 081 663	199 750	18.5%	199 750	18.5%	171 953	17.5%	16.2%
Employee related costs	417 839	80 132	19.2%	80 132	19.2%	78 833	20.9%	1.6%
Remuneration of councillors	18 965	3 937	20.8%	3 937	20.8%	3 919	21.2%	.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	98 810	10 481	10.6%	10 481	10.6%	6 760	6.7%	55.1%
Debt impairment	68 525	-	-	-	-	-	-	-
Depreciation and amortisation	114 905	19 705	17.1%	19 705	17.1%	20 243	20.1%	(2.7%)
Interest	470	-	-	-	-	-	-	-
Contracted services	126 614	48 610	38.4%	48 610	38.4%	29 931	24.2%	62.4%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	204 456	36 886	18.0%	36 886	18.0%	32 269	19.6%	14.3%
Losses on disposal of Assets	12 967	-	-	-	-	-	-	-
Other Losses	18 112	-	-	-	-	-	-	-
Surplus/(Deficit)	(114 018)	168 621		168 621		138 848		
Transfers and subsidies - capital (monetary allocations)	406 499	184 547	45.4%	184 547	45.4%	44 034	12.5%	319.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	292 481	353 168		353 168		182 882		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	292 481	353 168		353 168		182 882		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	292 481	353 168		353 168		182 882		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	292 481	353 168		353 168		182 882		

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	420 353	182 474	43.4%	182 474	43.4%	76 789	20.2%	137.6%
National Government	350 097	171 601	49.0%	171 601	49.0%	38 352	12.7%	347.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	350 097	171 601	49.0%	171 601	49.0%	38 352	12.7%	347.4%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	70 256	10 873	15.5%	10 873	15.5%	38 437	49.1%	(71.7%)
Capital Expenditure Functional	420 353	182 474	43.4%	182 474	43.4%	76 789	20.2%	137.6%
Municipal governance and administration	12 505	603	4.8%	603	4.8%	642	5.0%	(6.2%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 505	603	4.8%	603	4.8%	642	5.0%	(6.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	488	-	-	-	-	3 418	273.5%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	488	-	-	-	-	3 418	273.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	407 360	181 871	44.6%	181 871	44.6%	72 729	19.9%	150.1%
Energy sources	-	-	-	-	-	-	-	-
Water Management	402 310	179 231	44.6%	179 231	44.6%	72 729	20.3%	146.4%
Waste Water Management	5 050	2 640	52.3%	2 640	52.3%	-	-	(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	1 281 857	459 585	35.9%	459 585	35.9%	473 434	40.4%	(2.9%)
Property rates	-	-	-	-	-	-	-	-
Service charges	20 389	-	-	-	-	-	-	-
Other revenue	445	3 326	747.4%	3 326	747.4%	34 248	3 001.5%	(90.3%)
Transfers and Subsidies - Operational	813 669	325 732	40.0%	325 732	40.0%	286 774	37.4%	13.6%
Transfers and Subsidies - Capital	406 499	113 780	28.0%	113 780	28.0%	141 813	40.4%	(19.8%)
Interest	40 855	16 748	41.0%	16 748	41.0%	10 600	38.8%	58.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(867 427)	(219 696)	25.3%	(219 696)	25.3%	(180 981)	23.0%	21.4%
Suppliers and employees	(866 967)	(219 696)	25.3%	(219 696)	25.3%	(180 981)	23.1%	21.4%
Finance charges	(470)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	414 430	239 890	57.9%	239 890	57.9%	292 453	75.7%	(18.0%)
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	(420 353)	(195 429)	46.5%	(195 429)	46.5%	(102 491)	27.0%	90.7%
Capital assets	(420 353)	(195 429)	46.5%	(195 429)	46.5%	(102 491)	27.0%	90.7%
Net Cash from/(used) Investing Activities	(420 353)	(195 429)	46.5%	(195 429)	46.5%	(102 491)	27.0%	90.7%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(874)	-	-	-	-	-	-	-
Repayment of borrowing	(874)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(874)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 797)	44 460	(654.1%)	44 460	(654.1%)	189 962	3 365.0%	(76.6%)
Cash/cash equivalents at the year begin:	374 037	493 700	132.0%	493 700	132.0%	427 266	192.0%	15.5%
Cash/cash equivalents at the year end:	367 239	538 161	146.5%	538 161	146.5%	617 228	270.5%	(12.8%)

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	14 209	2.1%	12 657	1.9%	-	-	640 559	96.0%	667 425	90.3%	-	-	(870 120)	(130.4%)
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	12 248	17.0%	20 697	28.8%	3 847	5.4%	35 089	48.8%	71 880	9.7%	-	-	(1 870)	(2.6%)
Total By Income Source	26 457	3.6%	33 353	4.5%	3 847	.5%	675 648	91.4%	739 306	100.0%	-	-	(871 990)	(117.9%)
Debtors Age Analysis By Customer Group														
Organs of State	243	2.1%	216	1.9%	-	-	10 954	96.0%	11 413	1.5%	-	-	(8 182)	(71.7%)
Commercial	668	2.1%	595	1.9%	-	-	30 106	96.0%	31 369	4.2%	-	-	(22 488)	(71.7%)
Households	13 298	2.1%	11 845	1.9%	-	-	599 500	96.0%	624 643	84.5%	-	-	(839 451)	(134.4%)
Other	12 248	17.0%	20 697	28.8%	3 847	5.4%	35 089	48.8%	71 880	9.7%	-	-	(1 870)	(2.6%)
Total By Customer Group	26 457	3.6%	33 353	4.5%	3 847	.5%	675 648	91.4%	739 306	100.0%	-	-	(871 990)	(117.9%)

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	244	92.4%	20	7.6%	-	-	-	-	264	64.0%
Auditor-General	-	-	2	-	-	-	-	-	-	-
Other	137	92.0%	2	1.2%	10	6.8%	-	-	148	36.0%
Total	380	92.2%	22	5.3%	10	2.5%	-	-	412	100.0%

Contact Details

Municipal Manager	Mr Ramakutlwane Selepe	015 294 1076
Financial Manager	Mr Tiro Pilusa	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
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	550 934	53 953	9.8%	53 953	9.8%	124 659	26.8%	(56.7%)
Exchange Revenue								
Service charges - Electricity	128 800	14 476	11.2%	14 476	11.2%	10 430	10.6%	38.8%
Service charges - Water	84 283	3 526	4.2%	3 526	4.2%	24 086	39.3%	(85.4%)
Service charges - Waste Water Management	31 315	4 533	14.5%	4 533	14.5%	6 766	23.4%	(33.0%)
Service charges - Waste Management	19 259	3 172	16.5%	3 172	16.5%	4 531	25.9%	(30.0%)
Sale of Goods and Rendering of Services	998	283	28.3%	283	28.3%	360	46.8%	(21.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 699	10 024	28.9%	10 024	28.9%	8 709	29.9%	15.1%
Interest earned from Current and Non Current Assets	623	48	7.7%	48	7.7%	220	40.9%	(78.1%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	606	90	14.9%	90	14.9%	157	33.7%	(42.4%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 825	25	1.4%	25	1.4%	14	.8%	79.8%
Non-Exchange Revenue								
Property rates	102 476	17 331	16.9%	17 331	16.9%	21 087	22.1%	(17.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	1	.1%	1	.1%	35	63.7%	(98.0%)
Licences or permits	5 016	1	-	1	-	7	.2%	(81.2%)
Transfer and subsidies - Operational	140 212	443	.3%	443	.3%	48 258	38.2%	(99.1%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	534 839	72 396	13.5%	72 396	13.5%	81 303	18.7%	(11.0%)
Employee related costs	167 499	21 753	13.0%	21 753	13.0%	38 667	24.2%	(43.7%)
Remuneration of councillors	10 008	1 823	18.2%	1 823	18.2%	2 368	23.7%	(23.0%)
Bulk purchases - electricity	109 118	11 716	10.7%	11 716	10.7%	20 359	23.5%	(42.5%)
Inventory consumed	58 158	11 559	19.9%	11 559	19.9%	8 511	15.4%	35.8%
Debt impairment	34 577	-	-	-	-	-	-	-
Depreciation and amortisation	39 231	9 225	23.5%	9 225	23.5%	-	-	(100.0%)
Interest	16 195	2 711	16.7%	2 711	16.7%	2 230	15.9%	21.6%
Contracted services	54 470	12 107	22.2%	12 107	22.2%	7 418	16.3%	63.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	22 508	-	-	-	-	-	-	-
Operational costs	23 074	1 502	6.5%	1 502	6.5%	1 751	8.9%	(14.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 094	(18 444)		(18 444)		43 357		
Transfers and subsidies - capital (monetary allocations)	110 419	3 464	3.1%	3 464	3.1%	5 458	4.7%	(36.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 513	(14 980)		(14 980)		48 815		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	126 513	(14 980)		(14 980)		48 815		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 513	(14 980)		(14 980)		48 815		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 513	(14 980)		(14 980)		48 815		

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	108 463	2 456	2.3%	2 456	2.3%	10 188	8.9%	(75.9%)
National Government	108 463	2 456	2.3%	2 456	2.3%	10 188	8.9%	(75.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	108 463	2 456	2.3%	2 456	2.3%	10 188	8.9%	(75.9%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	108 463	2 456	2.3%	2 456	2.3%	10 188	8.9%	(75.9%)
Municipal governance and administration								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 038	2 456	7.2%	2 456	7.2%	3 679	27.1%	(33.2%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 038	2 456	7.2%	2 456	7.2%	3 679	27.1%	(33.2%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	74 425					6 508	7.8%	(100.0%)
Energy sources	35 935	-	-	-	-	-	-	-
Water Management	30 490	-	-	-	-	6 508	12.0%	(100.0%)
Waste Water Management	8 000	-	-	-	-	-	-	-
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	587 359	38 125	6.5%	38 125	6.5%	135 826	26.2%	(71.9%)
Property rates	81 472	11 013	13.5%	11 013	13.5%	20 857	25.5%	(47.2%)
Service charges	214 754	18 527	8.6%	18 527	8.6%	37 312	21.2%	(50.3%)
Other revenue	7 699	3 287	42.7%	3 287	42.7%	8 410	48.3%	(60.9%)
Transfers and Subsidies - Operational	173 014	5 298	3.1%	5 298	3.1%	54 095	42.8%	(90.2%)
Transfers and Subsidies - Capital	110 419	-	-	-	-	15 152	13.0%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(438 523)	(600)	.1%	(600)	.1%	(64 137)	16.4%	(99.1%)
Suppliers and employees	(422 327)	(600)	.1%	(600)	.1%	(64 137)	17.0%	(99.1%)
Finance charges	(16 195)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 836	37 525	25.2%	37 525	25.2%	71 688	56.0%	(47.7%)
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	(108 463)	(2 582)	2.4%	(2 582)	2.4%	(11 092)	9.6%	(76.7%)
Capital assets	(108 463)	(2 582)	2.4%	(2 582)	2.4%	(11 092)	9.6%	(76.7%)
Net Cash from/(used) Investing Activities	(108 463)	(2 582)	2.4%	(2 582)	2.4%	(11 092)	9.6%	(76.7%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(12)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(12)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(12)	-	(100.0%)
Net Increase/(Decrease) in cash held	40 374	34 943	86.5%	34 943	86.5%	60 585	468.3%	(42.3%)
Cash/cash equivalents at the year begin:	10 907	-	-	-	-	10 900	517.1%	(100.0%)
Cash/cash equivalents at the year end:	51 281	49 489	96.5%	49 489	96.5%	71 492	475.2%	(30.8%)

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	3 090	2.0%	2 485	1.6%	1 815	1.2%	145 873	95.2%	153 263	20.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 788	13.5%	1 826	5.1%	1 769	5.0%	27 098	76.4%	35 480	4.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 860	4.3%	5 561	3.5%	5 025	3.1%	142 079	89.1%	159 524	21.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 358	2.2%	1 905	1.8%	1 817	1.7%	101 445	94.3%	107 524	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 525	2.2%	1 243	1.8%	1 205	1.7%	66 033	94.3%	70 006	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	141	100.0%	141	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 125	2.7%	5 042	2.7%	4 948	2.6%	174 236	92.0%	189 351	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	27	.1%	-	-	29	.1%	31 361	99.8%	31 437	4.2%	-	-	-	-
Other	-	-	20	.1%	-	-	-	-	-	-	-	-	-	-
Total By Income Source	23 773	3.2%	18 082	2.4%	16 608	2.2%	688 264	92.2%	746 727	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 443	6.2%	901	3.9%	862	3.7%	20 030	86.2%	23 236	3.1%	-	-	-	-
Commercial	12 176	6.5%	7 877	4.2%	6 945	3.7%	161 071	85.6%	188 069	25.2%	-	-	-	-
Households	10 154	1.9%	9 303	1.7%	8 801	1.6%	507 164	94.7%	535 421	71.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 773	3.2%	18 082	2.4%	16 608	2.2%	688 264	92.2%	746 727	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	14 446	3.1%	15 042	3.2%	15 804	3.3%	428 280	90.4%	473 573	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 446	3.1%	15 042	3.2%	15 804	3.3%	428 280	90.4%	473 573	100.0%

Contact Details

Municipal Manager	Mr Gladwin Tioubatta	014 772 2295
Financial Manager	Mr Kedisaletse Mafloou	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
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	789 635	261 711	33.1%	261 711	33.1%	68 957	9.3%	279.5%
Exchange Revenue								
Service charges - Electricity	251 923	46 699	18.5%	46 699	18.5%	23 686	9.4%	97.2%
Service charges - Water	68 418	15 761	23.0%	15 761	23.0%	7 537	10.8%	109.1%
Service charges - Waste Water Management	27 221	6 436	23.6%	6 436	23.6%	3 935	15.2%	63.6%
Service charges - Waste Management	21 756	4 866	22.4%	4 866	22.4%	2 642	12.8%	84.2%
Sale of Goods and Rendering of Services	1 722	200	11.6%	200	11.6%	110	6.2%	81.8%
Agency services	9 173	3 439	37.5%	3 439	37.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	50 149	11 753	23.4%	11 753	23.4%	6 376	17.4%	84.3%
Interest earned from Current and Non Current Assets	5 000	44 126	882.5%	44 126	882.5%	627	27.3%	6 937.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	347	180	51.9%	180	51.9%	27	8.2%	565.3%
Licence and permits	-	-	-	-	-	2 503	28.7%	(100.0%)
Operational Revenue	2 491	355	14.2%	355	14.2%	85	3.8%	317.9%
Non-Exchange Revenue								
Property rates	118 975	29 023	24.4%	29 023	24.4%	16 335	14.5%	77.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	766	504	65.9%	504	65.9%	530	73.0%	(4.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 695	94 876	40.9%	94 876	40.9%	2 095	1.0%	4 429.4%
Interest	-	3 492	-	3 492	-	2 470	-	41.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	787 943	198 356	25.2%	198 356	25.2%	151 163	20.5%	31.2%
Employee related costs	253 724	56 181	22.1%	56 181	22.1%	52 331	22.2%	7.4%
Remuneration of councillors	14 543	3 254	22.4%	3 254	22.4%	3 527	27.3%	(7.7%)
Bulk purchases - electricity	171 432	53 916	31.5%	53 916	31.5%	30 617	20.9%	76.1%
Inventory consumed	49 378	11 397	23.1%	11 397	23.1%	6 886	11.7%	65.5%
Debt impairment	33 628	8 407	25.0%	8 407	25.0%	-	-	(100.0%)
Depreciation and amortisation	90 302	21 072	23.3%	21 072	23.3%	24 264	25.0%	(13.2%)
Interest	18 685	1 627	8.7%	1 627	8.7%	1 960	13.2%	(17.0%)
Contracted services	73 831	18 793	25.5%	18 793	25.5%	9 953	14.0%	88.8%
Transfers and subsidies	1 078	389	36.1%	389	36.1%	370	36.1%	5.3%
Irrecoverable debts written off	-	639	-	639	-	4 405	25.0%	(85.5%)
Operational costs	81 343	22 682	27.9%	22 682	27.9%	16 850	20.2%	34.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 692	63 355		63 355		(82 205)		
Transfers and subsidies - capital (monetary allocations)	80 367	29 399	36.6%	29 399	36.6%	1 508	1.0%	1 849.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 058	92 754		92 754		(80 697)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	82 058	92 754		92 754		(80 697)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 058	92 754		92 754		(80 697)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 058	92 754		92 754		(80 697)		

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	106 397	16 509	15.5%	16 509	15.5%	2 426	1.3%	580.5%
National Government	80 367	15 227	18.9%	15 227	18.9%	1 764	1.2%	763.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 367	15 227	18.9%	15 227	18.9%	1 764	1.2%	763.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	26 030	1 282	4.9%	1 282	4.9%	661	1.9%	93.8%
Capital Expenditure Functional	106 397	16 509	15.5%	16 509	15.5%	2 426	1.3%	580.5%
Municipal governance and administration	1 100	36	3.3%	36	3.3%	170	3.7%	(78.8%)
Executive and Council	800	36	4.5%	36	4.5%	-	-	(100.0%)
Finance and administration	300	-	-	-	-	170	3.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	295	2.9%	295	2.9%	-	-	(100.0%)
Community and Social Services	-	295	-	295	-	-	-	(100.0%)
Sport And Recreation	10 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 200	951	13.2%	951	13.2%	-	-	(100.0%)
Planning and Development	-	951	-	951	-	-	-	(100.0%)
Road Transport	7 200	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	88 097	15 227	17.3%	15 227	17.3%	2 255	1.5%	575.1%
Energy sources	-	-	-	-	-	-	-	-
Water Management	37 969	15 227	40.1%	15 227	40.1%	-	-	(100.0%)
Waste Water Management	7 680	-	-	-	-	1 764	5.8%	(100.0%)
Waste Management	35 680	-	-	-	-	491	122.8%	(100.0%)
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	779 501	522 733	67.1%	522 733	67.1%	118 602	14.6%	340.7%
Property rates	91 180	56 254	61.7%	56 254	61.7%	26 743	27.8%	110.4%
Service charges	313 519	243 000	77.5%	243 000	77.5%	54 237	16.9%	348.0%
Other revenue	13 090	(429 696)	(3 282.6%)	(429 696)	(3 282.6%)	12 034	87.4%	(3 670.6%)
Transfers and Subsidies - Operational	228 897	576 138	251.7%	576 138	251.7%	3 946	1.9%	14 500.6%
Transfers and Subsidies - Capital	82 667	77 036	93.2%	77 036	93.2%	21 643	14.6%	255.9%
Interest	50 149	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(593 614)	(186 421)	31.4%	(186 421)	31.4%	(11 821)	1.9%	1 477.0%
Suppliers and employees	(586 614)	(186 421)	31.8%	(186 421)	31.8%	(11 821)	1.9%	1 477.0%
Finance charges	(7 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	185 888	336 312	180.9%	336 312	180.9%	106 781	60.3%	215.0%
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	(106 897)	(26 263)	24.6%	(26 263)	24.6%	(2 059)	1.1%	1 175.6%
Capital assets	(106 897)	(26 263)	24.6%	(26 263)	24.6%	(2 059)	1.1%	1 175.6%
Net Cash from/(used) Investing Activities	(106 897)	(26 263)	24.6%	(26 263)	24.6%	(2 059)	1.1%	1 175.6%
Cash Flow from Financing Activities								
Receipts	(2 500)	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2 500)	-	-	-	-	-	-	-
Payments	(22 650)	(1 479)	6.5%	(1 479)	6.5%	(638)	9.1%	131.9%
Repayment of borrowing	(22 650)	(1 479)	6.5%	(1 479)	6.5%	(638)	9.1%	131.9%
Net Cash from/(used) Financing Activities	(25 150)	(1 479)	5.9%	(1 479)	5.9%	(638)	-	131.9%
Net Increase/(Decrease) in cash held	53 841	308 570	573.1%	308 570	573.1%	104 084	(1 776.6%)	196.5%
Cash/cash equivalents at the year begin:	56 148	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	109 989	400 466	364.1%	400 466	364.1%	104 084	48.9%	284.8%

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	13 499	8.6%	4 571	2.9%	3 548	2.3%	134 589	86.2%	156 208	24.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 774	23.2%	6 514	5.1%	5 990	4.7%	86 142	67.1%	128 420	19.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 328	10.4%	7 169	4.1%	6 030	3.4%	144 992	82.1%	176 519	27.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 303	7.0%	2 113	2.8%	1 853	2.4%	66 839	87.8%	76 107	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 816	8.1%	7 128	7.4%	2 701	2.8%	78 869	81.7%	96 513	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	1.1%	42	.6%	42	.6%	7 371	97.8%	7 537	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	5.0%	46	1.4%	222	7.0%	2 747	86.5%	3 174	5%	-	-	-	-
Total By Income Source	74 962	11.6%	27 582	4.3%	20 386	3.2%	521 548	80.9%	644 479	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 342	10.7%	3 724	4.3%	2 395	2.8%	71 473	82.2%	86 935	13.5%	-	-	-	-
Commercial	5 571	25.5%	1 108	5.1%	1 112	5.1%	14 042	64.3%	21 834	3.4%	-	-	-	-
Households	60 049	11.2%	22 749	4.2%	16 879	11.2%	436 033	81.4%	535 710	83.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	74 962	11.6%	27 582	4.3%	20 386	3.2%	521 548	80.9%	644 479	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	590	2.8%	20 493	97.2%	-	-	-	-	21 083	98.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	254	100.0%	-	-	-	-	-	-	254	1.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	44	67.6%	19	29.3%	2	3.1%	-	-	64	.3%
Total	888	4.1%	20 512	95.8%	2	-	-	-	21 401	100.0%

Contact Details

Municipal Manager	Mrs Maria Mapula Cooqoyt	014 762 1508
Financial Manager	Ms Lesego Margaret Matlwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
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	555 869	146 776	26.4%	146 776	26.4%	131 273	26.0%	11.8%
Exchange Revenue								
Service charges - Electricity	133 116	33 513	25.2%	33 513	25.2%	30 035	19.5%	11.6%
Service charges - Water	41 548	11 200	27.0%	11 200	27.0%	10 318	23.5%	8.5%
Service charges - Waste Water Management	21 066	6 953	33.0%	6 953	33.0%	5 165	24.6%	34.6%
Service charges - Waste Management	9 758	3 149	32.3%	3 149	32.3%	2 429	24.4%	29.6%
Sale of Goods and Rendering of Services	1 791	536	29.9%	536	29.9%	472	35.1%	13.5%
Agency services	4 677	1 492	31.9%	1 492	31.9%	1 491	32.7%	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 170	3 109	33.9%	3 109	33.9%	1 884	24.2%	65.1%
Interest earned from Current and Non Current Assets	1 600	700	43.8%	700	43.8%	283	14.8%	147.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	283	17.5%	283	17.5%	395	23.7%	(28.3%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	572	31	5.4%	31	5.4%	41	1.5%	(23.7%)
Non-Exchange Revenue								
Property rates	142 475	26 971	18.9%	26 971	18.9%	28 767	25.3%	(6.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	37 993	7	-	7	-	91	1.0%	(91.8%)
Licences or permits	1 974	584	29.6%	584	29.6%	655	13.8%	(10.8%)
Transfer and subsidies - Operational	134 330	54 493	40.6%	54 493	40.6%	46 344	37.8%	17.6%
Interest	14 186	3 756	26.5%	3 756	26.5%	2 904	41.5%	29.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	543 004	101 487	18.7%	101 487	18.7%	65 631	13.6%	54.6%
Employee related costs	173 234	36 213	20.9%	36 213	20.9%	(126)	(1.1%)	(28 941.6%)
Remuneration of councillors	8 481	1 978	23.3%	1 978	23.3%	-	-	(100.0%)
Bulk purchases - electricity	147 782	40 055	27.1%	40 055	27.1%	41 609	32.8%	(3.7%)
Inventory consumed	39 692	4 807	12.1%	4 807	12.1%	5 633	14.2%	(14.6%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	38 000	-	-	-	-	-	-	-
Interest	15 000	361	2.4%	361	2.4%	1 294	12.9%	(72.1%)
Contracted services	49 708	8 880	17.9%	8 880	17.9%	7 787	16.4%	14.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	14 000	-	-	-	-	357	3.4%	(100.0%)
Operational costs	57 106	9 192	16.1%	9 192	16.1%	9 078	20.8%	1.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 865	45 290		45 290		65 642		
Transfers and subsidies - capital (monetary allocations)	84 518	20 944	24.8%	20 944	24.8%	12 534	13.8%	67.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	97 383	66 234		66 234		78 175		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	97 383	66 234		66 234		78 175		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	97 383	66 234		66 234		78 175		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	97 383	66 234		66 234		78 175		

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	92 693	16 768	18.1%	16 768	18.1%	12 373	12.7%	35.5%
National Government	84 518	16 661	19.7%	16 661	19.7%	11 497	12.7%	44.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 518	16 661	19.7%	16 661	19.7%	11 497	12.7%	44.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	8 175	108	1.3%	108	1.3%	876	13.2%	(87.7%)
Capital Expenditure Functional	92 693	16 768	18.1%	16 768	18.1%	12 373	12.7%	35.5%
Municipal governance and administration	850	28	3.3%	28	3.3%	18	1.6%	57.1%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	850	28	3.3%	28	3.3%	18	1.6%	57.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	4 900	304	6.2%	304	6.2%	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	4 800	304	6.3%	304	6.3%	-	-	(100.0%)
Public Safety	100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 521	3 626	34.5%	3 626	34.5%	4 266	32.0%	(15.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	10 521	3 626	34.5%	3 626	34.5%	4 266	32.0%	(15.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	76 422	12 811	16.8%	12 811	16.8%	8 089	9.8%	58.4%
Energy sources	7 000	79	1.1%	79	1.1%	858	13.2%	(90.8%)
Water Management	25	-	-	-	-	584	2.5%	(100.0%)
Waste Water Management	55 950	9 963	17.8%	9 963	17.8%	6 647	17.4%	49.9%
Waste Management	13 447	2 768	20.6%	2 768	20.6%	-	-	(100.0%)
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	593 268	170 742	28.8%	170 742	28.8%	164 107	30.1%	4.0%
Property rates	123 953	24 656	19.9%	24 656	19.9%	19 052	18.6%	29.4%
Service charges	179 118	49 202	27.5%	49 202	27.5%	49 940	24.7%	(1.5%)
Other revenue	69 549	8 318	12.0%	8 318	12.0%	3 931	15.9%	111.6%
Transfers and Subsidies - Operational	134 530	56 072	41.7%	56 072	41.7%	48 052	39.2%	16.7%
Transfers and Subsidies - Capital	84 518	31 794	37.6%	31 794	37.6%	43 133	47.6%	(26.3%)
Interest	1 600	700	43.8%	700	43.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(556 486)	(151 992)	27.3%	(151 992)	27.3%	(113 114)	25.6%	34.4%
Suppliers and employees	(541 486)	(151 992)	28.1%	(151 992)	28.1%	(113 114)	26.2%	34.4%
Finance charges	(15 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 782	18 750	51.0%	18 750	51.0%	50 993	49.9%	(63.2%)
Cash Flow from Investing Activities								
Receipts	(84)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(84)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(90 738)	(25 795)	28.4%	(25 795)	28.4%	(14 955)	15.4%	72.5%
Capital assets	(90 738)	(25 795)	28.4%	(25 795)	28.4%	(14 955)	15.4%	72.5%
Net Cash from/(used) Investing Activities	(90 822)	(25 795)	28.4%	(25 795)	28.4%	(14 955)	15.4%	72.5%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(16)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(16)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(16)	-	(100.0%)
Net Increase/(Decrease) in cash held	(54 040)	(7 045)	13.0%	(7 045)	13.0%	36 022	707.6%	(119.6%)
Cash/cash equivalents at the year begin:	71 023	20 124	28.3%	20 124	28.3%	18 262	44.9%	10.2%
Cash/cash equivalents at the year end:	16 983	5 850	34.4%	5 850	34.4%	52 853	115.5%	(88.9%)

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	4 777	7.8%	3 103	5.1%	2 180	3.6%	51 346	83.6%	61 407	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 815	44.7%	905	5.2%	1 195	6.8%	7 553	43.2%	17 468	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 277	5.5%	5 488	3.7%	5 679	3.8%	130 830	87.1%	150 274	40.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 435	7.6%	1 605	5.0%	1 380	4.3%	26 625	81.3%	32 045	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 074	8.7%	657	5.3%	512	4.1%	10 129	81.9%	12 372	3.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 597	3.0%	2 538	2.9%	2 450	2.8%	79 559	91.3%	87 144	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	7 274	96.1%	7 573	2.1%	-	-	-	-
Other	59	8%	55	7%	184	2.4%	-	-	-	-	-	-	-	-
Total By Income Source	27 034	7.3%	14 352	3.9%	13 580	3.7%	313 318	85.1%	368 284	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 168	6.9%	1 028	6.1%	559	3.3%	14 131	83.7%	16 886	4.6%	-	-	-	-
Commercial	14 044	8.6%	5 549	3.4%	6 300	3.9%	137 593	84.2%	163 486	44.4%	-	-	-	-
Households	11 822	6.3%	7 775	4.1%	6 721	3.6%	161 594	86.0%	187 912	51.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 034	7.3%	14 352	3.9%	13 580	3.7%	313 318	85.1%	368 284	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	11 154	32.3%	-	-	-	-	23 356	67.7%	34 510	58.8%
Bulk Water	1 891	9.4%	-	-	-	-	18 278	90.6%	20 169	34.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 512	64.6%	405	10.4%	943	24.3%	30	.8%	3 890	6.6%
Auditor-General	-	-	-	-	-	-	139	100.0%	139	2%
Other	-	-	-	-	-	-	-	-	-	-
Total	15 557	26.5%	405	7%	943	1.6%	41 803	71.2%	58 708	100.0%

Contact Details

Municipal Manager	Ms Jamela Seloyane	014 736 8000
Financial Manager	Mr Ramadiga Melvin Marutha	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
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	1 418 183	362 011	25.5%	362 011	25.5%	365 931	29.5%	(1.1%)
Exchange Revenue								
Service charges - Electricity	400 511	70 801	17.7%	70 801	17.7%	71 006	21.0%	(3%)
Service charges - Water	204 844	(10 475)	(5.1%)	(10 475)	(5.1%)	26 123	18.3%	(140.1%)
Service charges - Waste Water Management	29 454	5 522	18.7%	5 522	18.7%	5 054	24.6%	9.3%
Service charges - Waste Management	20 545	6 220	30.3%	6 220	30.3%	4 974	25.5%	25.1%
Sale of Goods and Rendering of Services	4 084	376	9.2%	376	9.2%	786	20.3%	(52.1%)
Agency services	10 421	1 890	18.1%	1 890	18.1%	2 273	23.0%	(16.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 731	13 273	37.1%	13 273	37.1%	13 894	40.9%	(4.5%)
Interest earned from Current and Non Current Assets	3 348	3 482	104.0%	3 482	104.0%	1 850	58.2%	88.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 027	391	19.3%	391	19.3%	338	17.5%	16.0%
Licence and permits	1 951	-	-	-	-	-	-	-
Operational Revenue	336	115	34.3%	115	34.3%	404	126.6%	(71.5%)
Non-Exchange Revenue								
Property rates	96 349	24 303	25.2%	24 303	25.2%	23 365	25.5%	4.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 005	226	5.6%	226	5.6%	51	1.3%	345.2%
Licences or permits	11	2	19.0%	2	19.0%	-	-	(100.0%)
Transfer and subsidies - Operational	587 164	240 931	41.0%	240 931	41.0%	209 073	37.8%	15.2%
Interest	13 551	3 971	29.3%	3 971	29.3%	3 662	28.5%	8.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 848	149	3.9%	149	3.9%	3 080	84.3%	(95.2%)
Other Gains	-	833	-	833	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 383 244	388 654	28.1%	388 654	28.1%	233 966	19.0%	66.1%
Employee related costs	411 319	91 037	22.1%	91 037	22.1%	94 962	23.6%	(4.1%)
Remuneration of councillors	18 009	1 261	7.0%	1 261	7.0%	2 869	13.3%	(56.0%)
Bulk purchases - electricity	321 949	60 798	18.9%	60 798	18.9%	79 003	26.6%	(23.0%)
Inventory consumed	60 120	18 638	31.0%	18 638	31.0%	1 224	2.7%	1 423.3%
Debt impairment	190 574	-	-	-	-	-	-	-
Depreciation and amortisation	100 410	-	-	-	-	-	-	-
Interest	2 561	534	20.9%	534	20.9%	-	-	(100.0%)
Contracted services	153 364	62 460	40.7%	62 460	40.7%	36 361	22.8%	71.8%
Transfers and subsidies	517	78	15.1%	78	15.1%	14	2.2%	479.0%
Irrecoverable debts written off	-	115 897	-	115 897	-	-	-	(100.0%)
Operational costs	124 422	37 950	30.5%	37 950	30.5%	19 534	25.2%	94.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	34 938	(26 643)		(26 643)		131 965		
Transfers and subsidies - capital (monetary allocations)	311 599	57 781	18.5%	57 781	18.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	346 537	31 138		31 138		131 965		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	346 537	31 138		31 138		131 965		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	346 537	31 138		31 138		131 965		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	346 537	31 138		31 138		131 965		

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	311 599	64 375	20.7%	64 375	20.7%	14 846	5.6%	333.6%
National Government	311 599	64 375	20.7%	64 375	20.7%	14 846	5.6%	333.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	311 599	64 375	20.7%	64 375	20.7%	14 846	5.6%	333.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	311 599	64 375	20.7%	64 375	20.7%	14 846	5.6%	333.6%
Municipal governance and administration								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	24 500							
Community and Social Services	16 500	-	-	-	-	-	-	-
Sport And Recreation	8 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 317	12 322	22.7%	12 322	22.7%	2 489	6.6%	395.1%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	54 317	12 322	22.7%	12 322	22.7%	2 489	8.0%	395.1%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	232 782	52 053	22.4%	52 053	22.4%	12 357	5.4%	321.2%
Energy sources	20 153	-	-	-	-	-	-	-
Water Management	150 829	52 053	34.5%	52 053	34.5%	11 488	5.5%	353.1%
Waste Water Management	48 800	-	-	-	-	870	13.1%	(100.0%)
Waste Management	13 000	-	-	-	-	-	-	-
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	1 429 073	524 915	36.7%	524 915	36.7%	394 869	29.7%	32.9%
Property rates	62 627	16 372	26.1%	16 372	26.1%	16 146	25.2%	1.4%
Service charges	435 265	80 310	18.5%	80 310	18.5%	71 790	16.9%	11.9%
Other revenue	30 220	73 203	242.2%	73 203	242.2%	250 071	1 153.2%	(70.7%)
Transfers and Subsidies - Operational	585 613	241 600	41.3%	241 600	41.3%	2 391	.4%	10 004.6%
Transfers and Subsidies - Capital	311 999	110 277	35.3%	110 277	35.3%	52 683	19.9%	109.3%
Interest	3 348	3 154	94.2%	3 154	94.2%	1 788	56.2%	76.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(1 057 618)	(376 190)	35.6%	(376 190)	35.6%	(369 454)	36.8%	1.8%
Suppliers and employees	(1 055 058)	(376 190)	35.7%	(376 190)	35.7%	(369 454)	36.8%	1.8%
Finance charges	(2 561)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	371 454	148 725	40.0%	148 725	40.0%	25 416	7.8%	485.2%
Cash Flow from Investing Activities								
Receipts	3 326	1 493	44.9%	1 493	44.9%	-	-	(100.0%)
Proceeds on disposal of PPE	3 848	149	3.9%	149	3.9%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(522)	1 345	(257.4%)	1 345	(257.4%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(311 599)	(64 375)	20.7%	(64 375)	20.7%	(14 846)	5.6%	333.6%
Capital assets	(311 599)	(64 375)	20.7%	(64 375)	20.7%	(14 846)	5.6%	333.6%
Net Cash from/(used) Investing Activities	(308 273)	(62 882)	20.4%	(62 882)	20.4%	(14 846)	5.4%	323.6%
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	63 182	85 843	135.9%	85 843	135.9%	10 570	20.4%	712.2%
Cash/cash equivalents at the year begin:	77 871	-	-	-	-	68 222	1 021.4%	(100.0%)
Cash/cash equivalents at the year end:	141 053	126 187	89.5%	126 187	89.5%	78 794	134.7%	60.1%

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	15 042	3.0%	87 150	17.6%	40 626	8.2%	351 658	71.1%	494 476	35.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 635	16.3%	13 674	10.3%	7 175	5.4%	90 359	68.0%	132 842	9.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 240	3.7%	5 275	2.7%	3 301	1.7%	178 383	91.9%	194 198	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 767	2.4%	1 350	1.9%	1 028	1.4%	68 689	94.3%	72 835	5.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 133	2.3%	1 800	1.9%	1 513	1.6%	88 260	94.2%	93 705	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	129	13.7%	119	12.6%	115	12.2%	581	61.5%	944	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 489	1.4%	5 489	1.4%	6 352	1.6%	371 255	95.5%	388 555	28.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	303	4.4%	601	8.8%	313	4.6%	5 648	82.3%	6 866	5.0%	-	-	-	-
Total By Income Source	53 709	3.9%	115 458	8.3%	60 423	4.4%	1 154 832	83.4%	1 384 421	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 252	2.2%	6 037	4.1%	3 785	2.6%	133 056	91.1%	146 130	10.6%	-	-	-	-
Commercial	15 914	14.7%	9 270	8.5%	4 092	3.8%	79 225	73.0%	108 501	7.8%	-	-	-	-
Households	34 290	3.1%	99 874	8.9%	52 332	4.7%	937 332	83.4%	1 123 828	81.2%	-	-	-	-
Other	253	4.2%	277	4.6%	214	3.6%	5 219	87.5%	5 963	4.4%	-	-	-	-
Total By Customer Group	53 709	3.9%	115 458	8.3%	60 423	4.4%	1 154 832	83.4%	1 384 421	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	23 447	49.6%	-	-	-	-	23 869	50.4%	47 316	73.2%
Bulk Water	4 159	100.0%	-	-	-	-	-	4 159	6.4%	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	7 783	65.8%	3 535	29.9%	469	4.0%	41	.4%	11 829	18.3%
Auditor-General	1 345	100.0%	-	-	-	-	-	-	1 345	2.1%
Other	-	-	-	-	-	-	-	-	-	
Total	36 734	56.8%	3 535	5.5%	469	.7%	23 910	37.0%	64 649	100.0%

Contact Details

Municipal Manager	Mr-MM MALULEKA	015 491 9604
Financial Manager	Mr-KA NGOMANA	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
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	868 609	232 846	26.8%	232 846	26.8%	158 820	21.5%	46.6%
Exchange Revenue								
Service charges - Electricity	273 518	62 570	22.9%	62 570	22.9%	20 007	8.7%	212.7%
Service charges - Water	120 015	24 324	20.3%	24 324	20.3%	19 625	23.7%	23.9%
Service charges - Waste Water Management	51 984	12 232	23.5%	12 232	23.5%	7 620	23.6%	60.5%
Service charges - Waste Management	30 373	7 307	24.1%	7 307	24.1%	5 223	23.2%	39.9%
Sale of Goods and Rendering of Services	6 571	453	6.9%	453	6.9%	721	11.6%	(37.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 900	23 207	33.7%	23 207	33.7%	18 098	27.7%	28.2%
Interest earned from Current and Non Current Assets	1 100	12	1.1%	12	1.1%	195	16.2%	(93.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	2	-	(100.0%)
Rental from Fixed Assets	691	30	4.4%	30	4.4%	61	9.3%	(50.8%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	938	296	31.6%	296	31.6%	582	65.4%	(49.1%)
Non-Exchange Revenue								
Property rates	149 864	35 352	23.6%	35 352	23.6%	30 627	21.5%	15.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 447	4 152	93.4%	4 152	93.4%	262	6.2%	1 484.7%
Licences or permits	8 198	1 158	14.1%	1 158	14.1%	2 967	38.1%	(61.0%)
Transfer and subsidies - Operational	152 011	61 751	40.6%	61 751	40.6%	52 830	37.4%	16.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	863 962	200 243	23.2%	200 243	23.2%	133 144	18.2%	50.4%
Employee related costs	287 900	62 335	21.7%	62 335	21.7%	62 977	26.7%	(1.0%)
Remuneration of councillors	13 260	2 299	17.3%	2 299	17.3%	363	2.9%	532.9%
Bulk purchases - electricity	241 606	70 934	29.4%	70 934	29.4%	48 779	25.0%	45.4%
Inventory consumed	29 644	3 680	12.4%	3 680	12.4%	2 956	9.7%	24.5%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	48 630	11 720	24.1%	11 720	24.1%	554	.7%	2 014.5%
Interest	27 373	28 400	103.8%	28 400	103.8%	2 799	36.8%	914.7%
Contracted services	86 468	9 765	11.3%	9 765	11.3%	10 904	15.1%	(10.4%)
Transfers and subsidies	200	-	-	-	-	-	-	-
Irrecoverable debts written off	93 499	34	-	34	-	48	.1%	(30.3%)
Operational costs	35 383	11 076	31.3%	11 076	31.3%	3 764	9.0%	194.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 647	32 603		32 603		25 676		
Transfers and subsidies - capital (monetary allocations)	205 333	21 700	10.6%	21 700	10.6%	3 181	2.3%	582.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	209 980	54 303		54 303		28 857		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	209 980	54 303		54 303		28 857		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	209 980	54 303		54 303		28 857		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	209 980	54 303		54 303		28 857		

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	219 833	32 041	14.6%	32 041	14.6%	7 639	5.5%	319.4%
National Government	205 333	31 957	15.6%	31 957	15.6%	7 639	5.5%	318.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 333	31 957	15.6%	31 957	15.6%	7 639	5.5%	318.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14 500	85	.6%	85	.6%	-	-	(100.0%)
Capital Expenditure Functional	219 833	36 236	16.5%	36 236	16.5%	7 639	5.5%	374.3%
Municipal governance and administration	12 500	85	.7%	85	.7%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	12 500	85	.7%	85	.7%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	587	5.9%	587	5.9%	372	3.7%	57.9%
Community and Social Services	10 000	587	5.9%	587	5.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	372	3.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 685	13 619	40.4%	13 619	40.4%	4 792	16.7%	184.2%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	33 685	13 619	40.4%	13 619	40.4%	4 792	16.7%	184.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	163 649	21 946	13.4%	21 946	13.4%	2 476	2.4%	786.5%
Energy sources	-	4 635	-	-	-	1 075	2.4%	(100.0%)
Water Management	97 176	11 964	12.3%	11 964	12.3%	26	.1%	45 961.5%
Waste Water Management	54 265	8 616	15.9%	8 616	15.9%	1 374	5.5%	526.9%
Waste Management	7 573	1 366	18.0%	1 366	18.0%	-	-	(100.0%)
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	933 372	419 593	45.0%	419 593	45.0%	181 584	23.7%	131.1%
Property rates	127 384	261 725	205.5%	261 725	205.5%	23 594	17.5%	1 009.3%
Service charges	421 537	17 512	4.2%	17 512	4.2%	15 992	4.7%	12.3%
Other revenue	26 006	30 901	118.8%	30 901	118.8%	75 860	489.2%	(59.3%)
Transfers and Subsidies - Operational	152 011	63 473	41.8%	63 473	41.8%	55 043	39.0%	15.3%
Transfers and Subsidies - Capital	205 333	45 970	22.4%	45 970	22.4%	11 301	8.1%	306.8%
Interest	1 100	12	1.1%	12	1.1%	195	16.2%	(93.8%)
Dividends	-	-	-	-	-	-	-	-
Payments	(698 769)	(68 482)	9.8%	(68 482)	9.8%	(87 775)	14.7%	(22.0%)
Suppliers and employees	(690 397)	(68 482)	9.9%	(68 482)	9.9%	(87 775)	14.9%	(22.0%)
Finance charges	(8 373)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	234 603	351 111	149.7%	351 111	149.7%	93 809	55.3%	274.3%
Cash Flow from Investing Activities								
Receipts	(5)	-	-	-	-	-	-	-
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	(5)	-	-	-	-	-	-	-
Payments	(221 433)	(42 798)	19.3%	(42 798)	19.3%	(11 573)	8.3%	269.8%
Capital assets	(221 433)	(42 798)	19.3%	(42 798)	19.3%	(11 573)	8.3%	269.8%
Net Cash from/(used) Investing Activities	(221 438)	(42 798)	19.3%	(42 798)	19.3%	(11 573)	8.3%	269.8%
Cash Flow from Financing Activities								
Receipts	-	(123)	-	(123)	-	(111)	-	11.6%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(123)	-	(123)	-	(111)	-	11.6%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(123)	-	(123)	-	(111)	-	11.6%
Net Increase/(Decrease) in cash held	13 164	308 190	2 341.1%	308 190	2 341.1%	82 126	276.4%	275.3%
Cash/cash equivalents at the year begin:	38 613	70 133	181.6%	70 133	181.6%	(39 218)	(84.7%)	(278.8%)
Cash/cash equivalents at the year end:	51 777	342 300	661.1%	342 300	661.1%	106 324	139.9%	221.9%

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	13 432	4.3%	14 713	4.7%	9 119	2.9%	275 752	88.1%	313 017	29.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	21 493	100.0%	21 493	2.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 249	4.3%	6 771	2.8%	6 265	2.6%	216 922	90.3%	240 207	22.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 182	4.3%	3 339	3.4%	3 191	3.3%	86 795	89.0%	97 507	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 461	3.7%	1 920	2.9%	1 812	2.7%	60 916	90.8%	67 109	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 701	2.5%	7 418	2.4%	7 258	2.4%	281 997	92.6%	304 374	28.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	376	1.1%	70	2%	72	2%	32 987	98.5%	33 506	3.1%	-	-	-	-
Total By Income Source	38 403	3.6%	34 231	3.2%	27 718	2.6%	976 862	90.7%	1 077 214	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 225	4.3%	2 071	4.0%	1 848	3.6%	45 107	88.0%	51 250	4.8%	-	-	-	-
Commercial	8 457	4.1%	5 393	2.6%	5 170	2.5%	186 530	90.7%	205 550	19.1%	-	-	-	-
Households	27 721	3.4%	26 766	3.3%	20 700	2.5%	745 226	90.8%	820 413	76.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 403	3.6%	34 231	3.2%	27 718	2.6%	976 862	90.7%	1 077 214	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)	7 640	10.4%	1 350	1.8%	1 076	1.5%	63 408	86.3%	73 474	6.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61 099	5.5%	54 673	4.9%	1 935	2%	988 249	89.4%	1 105 955	93.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	68 739	5.8%	56 023	4.7%	3 011	.3%	1 051 657	89.2%	1 179 429	100.0%

Contact Details

Municipal Manager	Dr Shepherd	014 718 2077
Financial Manager	Mr Mmatlou Jones	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
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	159 512	64 859	40.7%	64 859	40.7%	58 234	38.1%	11.4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	53	25	47.4%	25	47.4%	3	2.2%	881.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	0	(53.2%)	0	(53.2%)	0	11.2%	137.5%
Interest earned from Current and Non Current Assets	2 566	1 018	39.7%	1 018	39.7%	812	35.0%	25.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	2 321	502	21.6%	502	21.6%	418	23.5%	20.3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	154 572	63 313	41.0%	63 313	41.0%	57 002	38.3%	11.1%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	186 142	41 314	22.2%	41 314	22.2%	41 817	22.8%	(1.2%)
Employee related costs	127 546	30 098	23.6%	30 098	23.6%	30 095	24.3%	-
Remuneration of councillors	9 218	2 173	23.6%	2 173	23.6%	1 988	22.7%	9.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	7 393	1 491	20.2%	1 491	20.2%	1 637	14.3%	(8.9%)
Interest	-	-	-	-	-	-	-	-
Contracted services	8 572	2 495	29.1%	2 495	29.1%	2 393	24.1%	4.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	33 413	5 057	15.1%	5 057	15.1%	5 704	19.3%	(11.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 630)	23 545		23 545		16 418		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 630)	23 545		23 545		16 418		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(26 630)	23 545		23 545		16 418		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 630)	23 545		23 545		16 418		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 630)	23 545		23 545		16 418		

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	150	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	150	-	-	-	-	-	-	-
Capital Expenditure Functional	150	-	-	-	-	-	-	-
Municipal governance and administration	150	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	150	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
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	158 796	65 448	41.2%	65 448	41.2%	59 226	38.7%	10.5%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	1 974	609	30.8%	609	30.8%	460	24.3%	32.4%
Transfers and Subsidies - Operational	154 572	63 961	41.4%	63 961	41.4%	57 954	39.0%	10.4%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	2 250	878	39.0%	878	39.0%	812	35.0%	8.0%
Dividends	-	-	-	-	-	-	-	-
Payments	(184 032)	(38 237)	20.8%	(38 237)	20.8%	(41 084)	23.8%	(6.9%)
Suppliers and employees	(184 032)	(38 237)	20.8%	(38 237)	20.8%	(41 084)	23.8%	(6.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(25 236)	27 211	(107.8%)	27 211	(107.8%)	18 143	(94.1%)	50.0%
Cash Flow from Investing Activities								
Receipts	367	-	-	-	-	-	-	-
Proceeds on disposal of PPE	400	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(55)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	22	-	-	-	-	-	-	-
Payments	(150)	-	-	-	-	-	-	-
Capital assets	(150)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	217	-	-	-	-	-	-	-
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	(25 018)	27 211	(108.8%)	27 211	(108.8%)	18 143	(93.9%)	50.0%
Cash/cash equivalents at the year begin:	49 503	12 773	25.8%	12 773	25.8%	28 116	90.4%	(54.6%)
Cash/cash equivalents at the year end:	24 484	39 984	163.3%	39 984	163.3%	46 256	392.7%	(13.6%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	0	24.8%	0	12.4%	0	12.4%	0	50.3%	0	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	39	89.4%	-	-	-	-	5	10.6%	44	99.3%	-	-	-	-
Total By Income Source	40	88.9%	0	.1%	0	.1%	5	10.9%	44	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	40	88.9%	0	.1%	0	.1%	5	10.9%	44	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40	88.9%	0	.1%	0	.1%	5	10.9%	44	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)	100.0%	(1)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	(1)	100.0%	(1)	100.0%

Contact Details

Municipal Manager	Mr Preciousstone Rapulsoe	014 718 3321
Financial Manager	Ms Takalani Muelwa	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
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	375 827	28 725	7.6%	28 725	7.6%	101 794	30.2%	(71.8%)
Exchange Revenue								
Service charges - Electricity	86 048	11 031	12.8%	11 031	12.8%	16 359	19.5%	(32.0%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 100	1 005	16.5%	1 005	16.5%	1 426	24.5%	(29.5%)
Sale of Goods and Rendering of Services	684	63	9.2%	63	9.2%	128	19.7%	(50.8%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	15 000	4 569	30.5%	4 569	30.5%	3 656	199.3%	25.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	188	12	6.3%	12	6.3%	33	18.2%	(63.6%)
Licence and permits	5 828	1	-	1	-	-	-	(100.0%)
Operational Revenue	460	2	.3%	2	.3%	199	45.3%	(99.2%)
Non-Exchange Revenue								
Property rates	50 000	9 519	19.0%	9 519	19.0%	8 173	17.7%	16.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	207	17	8.4%	17	8.4%	25	16.0%	(30.4%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	202 450	-	-	-	-	69 742	38.1%	(100.0%)
Interest	8 862	2 483	28.0%	2 483	28.0%	2 053	24.3%	21.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	22	-	22	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	375 666	55 469	14.8%	55 469	14.8%	61 313	16.4%	(9.5%)
Employee related costs	113 248	19 328	17.1%	19 328	17.1%	23 943	21.4%	(19.3%)
Remuneration of councillors	16 874	2 326	13.8%	2 326	13.8%	3 844	22.1%	(39.5%)
Bulk purchases - electricity	50 000	7 004	14.0%	7 004	14.0%	12 210	22.0%	(42.6%)
Inventory consumed	2 575	214	8.3%	214	8.3%	330	12.3%	(35.2%)
Debt impairment	12 339	-	-	-	-	-	-	-
Depreciation and amortisation	50 128	10 963	21.9%	10 963	21.9%	-	-	(100.0%)
Interest	2 094	-	-	-	-	-	-	-
Contracted services	67 530	9 226	13.7%	9 226	13.7%	11 237	21.2%	(17.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	60 878	6 408	10.5%	6 408	10.5%	9 750	17.6%	(34.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	161	(26 744)		(26 744)		40 481		
Transfers and subsidies - capital (monetary allocations)	39 389	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 550	(26 744)		(26 744)		40 481		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 550	(26 744)		(26 744)		40 481		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 550	(26 744)		(26 744)		40 481		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 550	(26 744)		(26 744)		40 481		

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	79 359	6 190	7.8%	6 190	7.8%	17 203	24.1%	(64.0%)
National Government	37 424	4 574	12.2%	4 574	12.2%	15 006	41.8%	(69.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 424	4 574	12.2%	4 574	12.2%	15 006	41.8%	(69.5%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	41 935	1 616	3.9%	1 616	3.9%	2 197	6.2%	(26.5%)
Capital Expenditure Functional	79 359	6 190	7.8%	6 190	7.8%	17 203	24.1%	(64.0%)
Municipal governance and administration	15 732	-	-	-	-	107	.8%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	15 732	-	-	-	-	107	.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	892	-	-	-	-	-	-	-
Community and Social Services	840	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	52	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 724	6 190	13.5%	6 190	13.5%	16 534	39.2%	(62.6%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	45 724	6 190	13.5%	6 190	13.5%	16 534	39.2%	(62.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	17 010	-	-	-	-	562	3.6%	(100.0%)
Energy sources	12 615	-	-	-	-	562	3.8%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 395	-	-	-	-	-	-	-
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	391 263	31 164	8.0%	31 164	8.0%	133 932	38.3%	(76.7%)
Property rates	37 713	6 354	16.8%	6 354	16.8%	9 430	24.0%	(32.8%)
Service charges	89 412	13 672	15.3%	13 672	15.3%	21 296	26.5%	(35.8%)
Other revenue	7 299	6 360	87.1%	6 360	87.1%	7 187	81.4%	(11.5%)
Transfers and Subsidies - Operational	204 415	4 778	2.3%	4 778	2.3%	73 170	39.9%	(93.5%)
Transfers and Subsidies - Capital	37 424	-	-	-	-	22 849	60.4%	(100.0%)
Interest	15 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(313 403)	(16 919)	5.4%	(16 919)	5.4%	(29 018)	9.7%	(41.7%)
Suppliers and employees	(311 304)	(16 919)	5.4%	(16 919)	5.4%	(29 018)	9.8%	(41.7%)
Finance charges	(2 099)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 861	14 245	18.3%	14 245	18.3%	104 914	203.5%	(86.4%)
Cash Flow from Investing Activities								
Receipts	(2 223)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	677	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 900)	-	-	-	-	-	-	-
Payments	(79 359)	(7 014)	8.8%	(7 014)	8.8%	(19 970)	-	(64.9%)
Capital assets	(79 359)	(7 014)	8.8%	(7 014)	8.8%	(19 970)	-	(64.9%)
Net Cash from/(used) Investing Activities	(81 582)	(7 014)	8.6%	(7 014)	8.6%	(19 970)	(34.4%)	(64.9%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(5)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(5)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(5)	-	(100.0%)
Net Increase/(Decrease) in cash held	(3 722)	7 231	(194.3%)	7 231	(194.3%)	84 938	77.5%	(91.5%)
Cash/cash equivalents at the year begin:	241 645	-	-	-	-	286 387	150.7%	(100.0%)
Cash/cash equivalents at the year end:	237 924	7 839	3.3%	7 839	3.3%	374 705	125.1%	(97.9%)

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	-	-	-	-	-	-	13	100.0%	13	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 742	27.2%	718	3.4%	418	2.0%	14 254	67.5%	21 132	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 174	3.5%	2 716	2.2%	2 764	2.3%	111 169	92.0%	120 823	58.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3	100.0%	3	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	492	4.5%	232	2.1%	187	1.7%	10 109	91.7%	11 020	5.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 252	2.4%	1 226	2.3%	1 209	2.3%	48 901	93.0%	52 588	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 206	100.0%	1 206	6%	-	-	-	-
Total By Income Source	11 660	5.6%	4 892	2.4%	4 578	2.2%	185 656	89.8%	206 786	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	534	1.8%	461	1.5%	495	1.7%	28 506	95.0%	29 996	14.5%	-	-	-	-
Commercial	8 568	6.7%	3 205	2.5%	3 126	2.4%	113 888	88.4%	128 787	62.3%	-	-	-	-
Households	2 558	5.3%	1 226	2.6%	957	2.0%	43 263	90.1%	48 003	23.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 660	5.6%	4 892	2.4%	4 578	2.2%	185 656	89.8%	206 786	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mogobadi Erick Moropa	013 261 8403
Financial Manager	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
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	680 764	199 601	29.3%	199 601	29.3%	178 716	29.7%	11.7%
Exchange Revenue								
Service charges - Electricity	115 903	24 456	21.1%	24 456	21.1%	23 363	21.6%	4.7%
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 798	2 671	27.3%	2 671	27.3%	2 445	25.0%	9.2%
Sale of Goods and Rendering of Services	1 212	946	78.1%	946	78.1%	585	51.4%	61.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 189	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 306	2 382	103.3%	2 382	103.3%	495	13.6%	381.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	913	996	109.1%	996	109.1%	220	21.9%	352.7%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 473	(4 240)	(288.0%)	(4 240)	(288.0%)	(167)	(43.2%)	2 439.0%
Non-Exchange Revenue								
Property rates	63 025	(3 052)	(4.8%)	(3 052)	(4.8%)	14 671	32.9%	(120.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	100 528	1 410	1.4%	1 410	1.4%	103	.2%	1 264.3%
Licences or permits	7 176	1 576	22.0%	1 576	22.0%	1 688	26.7%	(6.6%)
Transfer and subsidies - Operational	363 745	160 610	41.4%	160 610	41.4%	131 979	38.9%	14.1%
Interest	9 497	21 817	229.7%	21 817	229.7%	3 334	22.4%	554.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	30	-	30	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	654 217	130 965	20.0%	130 965	20.0%	119 400	20.0%	9.7%
Employee related costs	194 460	41 319	21.2%	41 319	21.2%	39 318	21.2%	5.1%
Remuneration of councillors	26 490	7 690	29.0%	7 690	29.0%	6 542	25.6%	17.5%
Bulk purchases - electricity	113 017	24 124	21.3%	24 124	21.3%	21 974	20.0%	9.8%
Inventory consumed	40 774	6 673	16.4%	6 673	16.4%	16 093	41.6%	(58.5%)
Debt impairment	94 855	-	-	-	-	-	-	-
Depreciation and amortisation	66 153	15 315	23.2%	15 315	23.2%	-	-	(100.0%)
Interest	931	-	-	-	-	137	6.3%	(100.0%)
Contracted services	61 720	18 729	30.3%	18 729	30.3%	19 611	31.0%	(4.5%)
Transfers and subsidies	3 176	837	26.3%	837	26.3%	273	8.3%	207.1%
Irrecoverable debts written off	-	983	-	983	-	-	-	(100.0%)
Operational costs	52 641	15 295	29.1%	15 295	29.1%	15 452	31.9%	(1.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 547	68 636		68 636		59 316		
Transfers and subsidies - capital (monetary allocations)	79 756	7 328	9.2%	7 328	9.2%	24 444	30.7%	(70.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 303	75 964		75 964		83 760		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 303	75 964		75 964		83 760		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 303	75 964		75 964		83 760		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 303	75 964		75 964		83 760		

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	84 156	6 825	8.1%	6 825	8.1%	22 693	23.1%	(69.9%)
National Government	79 756	6 373	8.0%	6 373	8.0%	20 993	26.4%	(69.6%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 756	6 373	8.0%	6 373	8.0%	20 993	26.4%	(69.6%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 400	453	10.3%	453	10.3%	1 700	9.2%	(73.4%)
Capital Expenditure Functional	84 156	6 825	8.1%	6 825	8.1%	22 693	23.1%	(69.9%)
Municipal governance and administration	1 000	179	17.9%	179	17.9%	388	25.9%	(53.8%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 000	179	17.9%	179	17.9%	388	25.9%	(53.8%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	-	-	454	14.2%	(100.0%)
Community and Social Services	-	-	-	-	-	454	30.0%	(100.0%)
Sport And Recreation	100	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 256	5 567	8.4%	5 567	8.4%	19 713	26.5%	(71.8%)
Planning and Development	-	-	-	-	-	538	49.9%	(100.0%)
Road Transport	66 256	5 567	8.4%	5 567	8.4%	19 175	26.1%	(71.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	16 800	1 079	6.4%	1 079	6.4%	2 138	11.3%	(49.5%)
Energy sources	15 000	1 079	7.2%	1 079	7.2%	2 109	12.0%	(48.9%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 800	-	-	-	-	29	2.3%	(100.0%)
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	646 022	157 924	24.4%	157 924	24.4%	146 071	24.2%	8.1%
Property rates	54 392	713	1.3%	713	1.3%	-	-	(100.0%)
Service charges	124 873	737	.6%	737	.6%	183	.1%	301.9%
Other revenue	21 801	953	4.4%	953	4.4%	1 461	8.2%	(34.8%)
Transfers and Subsidies - Operational	363 745	154 568	42.5%	154 568	42.5%	144 182	42.5%	7.2%
Transfers and Subsidies - Capital	79 756	-	-	-	-	-	-	-
Interest	1 455	952	65.4%	952	65.4%	244	6.7%	289.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(589 289)	(151 102)	25.6%	(151 102)	25.6%	(149 709)	29.6%	.9%
Suppliers and employees	(585 162)	(151 102)	25.8%	(151 102)	25.8%	(149 709)	29.5%	.9%
Finance charges	(931)	-	-	-	-	-	-	-
Transfers and grants	(3 176)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 732	6 822	12.0%	6 822	12.0%	(3 638)	(3.8%)	(287.5%)
Cash Flow from Investing Activities								
Receipts	(17 034)	851	(5.0%)	851	(5.0%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(18 499)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 465	851	58.1%	851	58.1%	-	-	(100.0%)
Payments	(72 485)	(7 840)	10.8%	(7 840)	10.8%	(24 745)	30.3%	(68.3%)
Capital assets	(72 485)	(7 840)	10.8%	(7 840)	10.8%	(24 745)	30.3%	(68.3%)
Net Cash from/(used) Investing Activities	(89 519)	(6 989)	7.8%	(6 989)	7.8%	(24 745)	26.9%	(71.8%)
Cash Flow from Financing Activities								
Receipts	237	(329)	(138.9%)	(329)	(138.9%)	(40)	(8.1%)	730.5%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	237	(329)	(138.9%)	(329)	(138.9%)	(40)	(8.1%)	730.5%
Payments	(7 246)	-	-	-	-	(542)	7.3%	(100.0%)
Repayment of borrowing	(7 246)	-	-	-	-	(542)	7.3%	(100.0%)
Net Cash from/(used) Financing Activities	(7 009)	(329)	4.7%	(329)	4.7%	(582)	8.4%	(43.4%)
Net Increase/(Decrease) in cash held	(39 796)	(496)	1.2%	(496)	1.2%	(28 966)	1 111.7%	(98.3%)
Cash/cash equivalents at the year begin:	41 668	31 937	76.6%	31 937	76.6%	15 456	108.5%	106.6%
Cash/cash equivalents at the year end:	1 872	32 606	1 742.0%	32 606	1 742.0%	(14 213)	(122.1%)	(329.4%)

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	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 251	51.8%	2 383	15.0%	279	1.8%	5 022	31.5%	15 935	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 531	5.8%	2 987	3.8%	2 033	2.6%	68 714	87.8%	78 265	40.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	8	100.0%	8	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	25.2%	4	3.2%	-	-	95	71.6%	132	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 319	2.0%	1 266	1.9%	1 235	1.8%	63 725	94.3%	67 545	34.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 209	3.8%	895	2.8%	1 013	3.2%	28 497	90.1%	31 615	16.3%	-	-	-	-
Total By Income Source	15 343	7.9%	7 536	3.9%	4 560	2.4%	166 068	85.8%	193 507	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 076	3.9%	1 321	2.5%	1 413	2.6%	48 874	91.0%	53 684	27.7%	-	-	-	-
Commercial	7 671	24.8%	2 847	9.2%	727	2.4%	19 654	63.6%	30 899	16.0%	-	-	-	-
Households	5 595	5.1%	3 369	3.1%	2 420	2.2%	97 540	89.5%	108 924	56.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 343	7.9%	7 536	3.9%	4 560	2.4%	166 068	85.8%	193 507	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Meshack Kgwale	013 262 3056
Financial Manager	Mr Moleko Sebelemetja	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
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	457 809	163 164	35.6%	163 164	35.6%	144 972	36.5%	12.5%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	250	52	20.6%	52	20.6%	41	25.2%	26.6%
Sale of Goods and Rendering of Services	560	52	9.3%	52	9.3%	78	49.0%	(33.7%)
Agency services	7 000	1 721	24.6%	1 721	24.6%	1 473	-	16.9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 590	1 785	27.1%	1 785	27.1%	1 948	108.2%	(8.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	200	38	18.9%	38	18.9%	30	21.4%	25.7%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	62 000	10 569	17.0%	10 569	17.0%	10 644	20.6%	(7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	110	7.4%	110	7.4%	423	248.8%	(73.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	371 709	145 095	39.0%	145 095	39.0%	127 509	38.2%	13.8%
Interest	8 000	3 743	46.8%	3 743	46.8%	2 794	101.6%	34.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	31	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	371 205	114 962	31.0%	114 962	31.0%	106 244	28.3%	8.2%
Employee related costs	101 092	28 154	27.8%	28 154	27.8%	24 082	21.2%	16.9%
Remuneration of councillors	27 055	5 999	22.2%	5 999	22.2%	5 960	25.3%	.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 459	1 229	84.3%	1 229	84.3%	960	36.6%	28.0%
Debt impairment	5 729	-	-	-	-	-	-	-
Depreciation and amortisation	31 160	10 112	32.5%	10 112	32.5%	7 390	19.9%	36.8%
Interest	-	-	-	-	-	-	-	-
Contracted services	139 578	44 709	32.0%	44 709	32.0%	48 359	38.0%	(7.5%)
Transfers and subsidies	8 462	4 011	47.4%	4 011	47.4%	709	7.7%	465.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	56 670	20 747	36.6%	20 747	36.6%	18 784	34.7%	10.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	86 604	48 202		48 202		38 728		
Transfers and subsidies - capital (monetary allocations)	93 912	7 642	8.1%	7 642	8.1%	9 335	12.1%	(18.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	180 516	55 844		55 844		48 063		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	180 516	55 844		55 844		48 063		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	180 516	55 844		55 844		48 063		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	180 516	55 844		55 844		48 063		

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	236 116	46 470	19.7%	46 470	19.7%	27 006	14.3%	72.1%
National Government	93 912	13 379	14.2%	13 379	14.2%	7 597	10.4%	76.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 912	13 379	14.2%	13 379	14.2%	7 597	10.4%	76.1%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	142 204	33 091	23.3%	33 091	23.3%	19 409	16.8%	70.5%
Capital Expenditure Functional	236 116	46 470	19.7%	46 470	19.7%	27 006	14.3%	72.1%
Municipal governance and administration	25 100	4 050	16.1%	4 050	16.1%	2 648	16.9%	52.9%
Executive and Council	900	-	-	-	-	-	-	-
Finance and administration	24 200	4 050	16.7%	4 050	16.7%	2 648	16.9%	52.9%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	901		901		-		(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	901	-	901	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	183 466	40 424	22.0%	40 424	22.0%	24 358	14.4%	66.0%
Planning and Development	1 000	-	-	-	-	-	-	-
Road Transport	182 466	40 424	22.2%	40 424	22.2%	24 358	14.5%	66.0%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	27 550	1 094	4.0%	1 094	4.0%	-		(100.0%)
Energy sources	26 550	1 094	4.1%	1 094	4.1%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 000	-	-	-	-	-	-	-
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	581 386	198 149	34.1%	198 149	34.1%	162 779	33.2%	21.7%
Property rates	42 000	634	1.5%	634	1.5%	1 982	4.8%	(68.0%)
Service charges	300	15	4.9%	15	4.9%	97	98.2%	(85.0%)
Other revenue	66 875	1 164	1.7%	1 164	1.7%	11 417	31.8%	(89.8%)
Transfers and Subsidies - Operational	395 059	148 628	37.6%	148 628	37.6%	128 640	38.5%	15.5%
Transfers and Subsidies - Capital	70 562	47 708	67.6%	47 708	67.6%	20 000	26.0%	138.5%
Interest	6 590	-	-	-	-	643	35.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(352 463)	(159 444)	45.2%	(159 444)	45.2%	(96 563)	29.5%	65.1%
Suppliers and employees	(348 133)	(159 444)	45.8%	(159 444)	45.8%	(96 563)	29.5%	65.1%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 330)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	228 923	38 705	16.9%	38 705	16.9%	66 216	40.9%	(41.5%)
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	(271 533)	(39 994)	14.7%	(39 994)	14.7%	-	-	(100.0%)
Capital assets	(271 533)	(39 994)	14.7%	(39 994)	14.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(271 533)	(39 994)	14.7%	(39 994)	14.7%	-	-	(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	(42 611)	(1 289)	3.0%	(1 289)	3.0%	66 216	(249.0%)	(101.9%)
Cash/cash equivalents at the year begin:	101 007	6 712	6.6%	6 712	6.6%	-	-	(100.0%)
Cash/cash equivalents at the year end:	58 396	5 423	9.3%	5 423	9.3%	66 216	85.2%	(91.8%)

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	6 271	7.4%	(2)	-	2 855	3.4%	75 449	89.2%	84 574	77.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	49	50.8%	-	-	9	8.8%	39	40.3%	97	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 476	5.6%	-	-	1 206	2.7%	40 182	91.6%	43 864	40.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(19 540)	100.0%	(19 540)	(17.9%)	-	-	-	-
Total By Income Source	8 797	8.1%	(2)	-	4 069	3.7%	96 130	88.2%	108 995	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 463	9.4%	-	-	2 999	4.3%	59 590	86.3%	69 052	63.4%	-	-	-	-
Commercial	1 954	3.5%	(2)	-	949	1.7%	53 026	94.8%	55 927	51.3%	-	-	-	-
Households	13	3.1%	-	-	6	1.5%	398	95.4%	418	.4%	-	-	-	-
Other	367	(2.2%)	-	-	115	(.7%)	(16 885)	102.9%	(16 402)	(15.0%)	-	-	-	-
Total By Customer Group	8 797	8.1%	(2)	-	4 069	3.7%	96 130	88.2%	108 995	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	1 170	100.0%	-	-	-	-	-	-	1 170	26.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 276	100.0%	-	-	-	-	-	-	3 276	73.7%
Total	4 446	100.0%	-	-	-	-	-	-	4 446	100.0%

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Financial Manager	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
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	915 422	329 256	36.0%	329 256	36.0%	225 523	26.0%	46.0%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	19 200	7 322	38.1%	7 322	38.1%	5 881	20.3%	24.5%
Sale of Goods and Rendering of Services	101 420	6 457	6.4%	6 457	6.4%	362	4%	1 683.0%
Agency services	7 450	2 245	30.1%	2 245	30.1%	1 795	36.0%	25.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 179	1 435	23.2%	1 435	23.2%	1 592	-	(9.9%)
Interest earned from Current and Non Current Assets	9 095	4 675	51.4%	4 675	51.4%	2 087	25.2%	124.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	50	16.2%	50	16.2%	77	27.3%	(35.2%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	2 020	72	3.5%	72	3.5%	3	8%	2 345.2%
Non-Exchange Revenue								
Property rates	153 960	54 143	35.2%	54 143	35.2%	4 006	2.9%	1 251.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 420	49	1.4%	49	1.4%	2	.1%	2 233.3%
Licences or permits	6 752	1 611	23.9%	1 611	23.9%	1 540	9.3%	4.6%
Transfer and subsidies - Operational	593 619	245 599	41.4%	245 599	41.4%	212 140	38.9%	15.8%
Interest	12 000	5 599	46.7%	5 599	46.7%	(3 963)	(13.8%)	(241.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	838 096	152 397	18.2%	152 397	18.2%	95 429	11.9%	59.7%
Employee related costs	248 622	59 453	23.9%	59 453	23.9%	1	-	4 286 345.9%
Remuneration of councillors	39 792	10 210	25.7%	10 210	25.7%	-	-	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	5 269	279	5.3%	279	5.3%	491	14.3%	(43.3%)
Debt impairment	40 000	-	-	-	-	-	-	-
Depreciation and amortisation	96 524	-	-	-	-	-	-	-
Interest	4 000	-	-	-	-	-	-	-
Contracted services	281 695	60 723	21.6%	60 723	21.6%	53 397	22.9%	13.7%
Transfers and subsidies	-	-	-	-	-	1 045	9.2%	(100.0%)
Irrecoverable debts written off	-	183	-	183	-	4 987	16.6%	(96.3%)
Operational costs	122 194	21 550	17.6%	21 550	17.6%	35 508	25.3%	(39.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	77 326	176 859		176 859		130 094		
Transfers and subsidies - capital (monetary allocations)	148 414	39 754	26.8%	39 754	26.8%	8 306	6.9%	378.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	225 740	216 612		216 612		138 400		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	225 740	216 612		216 612		138 400		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	225 740	216 612		216 612		138 400		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	225 740	216 612		216 612		138 400		

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	299 863	99 144	33.1%	99 144	33.1%	15 933	4.1%	522.3%
National Government	129 056	39 754	30.8%	39 754	30.8%	7 424	6.2%	435.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	129 056	39 754	30.8%	39 754	30.8%	7 424	6.2%	435.5%
Borrowing	86 957	444	.5%	444	.5%	2 312	1.6%	(80.8%)
Internally generated funds	83 851	58 946	70.3%	58 946	70.3%	6 196	5.0%	851.3%
Capital Expenditure Functional	299 863	99 144	33.1%	99 144	33.1%	15 933	4.1%	522.3%
Municipal governance and administration	17 460	43 669	250.1%	43 669	250.1%	720	2.1%	5 964.2%
Executive and Council	4 435	1 122	25.3%	1 122	25.3%	-	-	(100.0%)
Finance and administration	13 025	42 547	326.7%	42 547	326.7%	720	2.4%	5 808.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	7 174	1 453	20.2%	1 453	20.2%	1 630	6.1%	(10.9%)
Community and Social Services	5 261	1 453	27.6%	1 453	27.6%	1 630	6.6%	(10.9%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	1 913	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	261 403	54 022	20.7%	54 022	20.7%	13 583	4.5%	297.7%
Planning and Development	7 826	8 000	102.2%	8 000	102.2%	-	-	(100.0%)
Road Transport	253 577	46 022	18.1%	46 022	18.1%	13 583	4.5%	238.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	13 826	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	13 826	-	-	-	-	-	-	-
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	1 080 206	348 440	32.3%	348 440	32.3%	255 733	28.6%	36.3%
Property rates	88 950	24 442	27.5%	24 442	27.5%	19 462	16.5%	25.6%
Service charges	15 544	1 846	11.9%	1 846	11.9%	4 225	20.9%	(56.3%)
Other revenue	224 585	11 566	5.1%	11 566	5.1%	20 066	24.5%	(42.4%)
Transfers and Subsidies - Operational	593 619	248 015	41.8%	248 015	41.8%	211 980	38.8%	17.0%
Transfers and Subsidies - Capital	148 414	58 000	39.1%	58 000	39.1%	-	-	(100.0%)
Interest	9 095	4 571	50.3%	4 571	50.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(702 299)	(121 767)	17.3%	(121 767)	17.3%	(153 911)	22.7%	(20.9%)
Suppliers and employees	(698 299)	(121 767)	17.4%	(121 767)	17.4%	(153 911)	22.9%	(20.9%)
Finance charges	(4 000)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	377 907	226 673	60.0%	226 673	60.0%	101 822	47.4%	122.6%
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	(299 863)	(106 737)	35.6%	(106 737)	35.6%	(16 657)	4.3%	540.8%
Capital assets	(299 863)	(106 737)	35.6%	(106 737)	35.6%	(16 657)	4.3%	540.8%
Net Cash from/(used) Investing Activities	(299 863)	(106 737)	35.6%	(106 737)	35.6%	(16 657)	4.3%	540.8%
Cash Flow from Financing Activities								
Receipts	100 000	-	-	-	-	-	-	-
Short term loans	100 000	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(10 000)	-	-	-	-	-	-	-
Repayment of borrowing	(10 000)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	90 000	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	168 044	119 937	71.4%	119 937	71.4%	85 165	(327.2%)	40.8%
Cash/cash equivalents at the year begin:	15 216	218 618	1 436.7%	218 618	1 436.7%	462 584	155.1%	(52.7%)
Cash/cash equivalents at the year end:	183 260	338 000	184.4%	338 000	184.4%	498 542	183.2%	(32.2%)

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	14 559	4.5%	10 426	3.2%	16 863	5.2%	281 524	87.1%	323 372	74.5%	(1 642)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 568	4.0%	2 099	3.3%	1 522	2.4%	57 736	90.3%	63 924	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 933	7.0%	2 733	6.5%	2 459	5.8%	33 953	80.7%	42 079	9.7%	(4)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	2%	38	8%	2	-	4 777	99.0%	4 824	1.1%	(16)	(.3%)	-	-
Total By Income Source	20 068	4.6%	15 295	3.5%	20 847	4.8%	377 990	87.1%	434 199	100.0%	(1 662)	(.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 261	1.8%	2 143	1.8%	8 703	7.1%	109 316	89.3%	122 423	28.2%	(123)	(.1%)	-	-
Commercial	10 097	7.2%	6 434	4.6%	6 483	4.6%	117 324	83.6%	140 337	32.3%	(185)	(.1%)	-	-
Households	7 709	4.5%	6 719	3.9%	5 661	3.3%	151 349	88.3%	171 439	39.5%	(1 354)	(.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 068	4.6%	15 295	3.5%	20 847	4.8%	377 990	87.1%	434 199	100.0%	(1 662)	(.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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 059	100.0%	-	-	-	-	-	-	1 059	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 059	100.0%	-	-	-	-	-	-	1 059	100.0%

Contact Details

Municipal Manager	Mrs Magooa Raphahle Mavis	013 231 121
Financial Manager	Mr Dennis Magoma	013 231 2222

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
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	1 273 052	486 800	38.2%	486 800	38.2%	431 388	35.0%	12.8%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	93 542	(3 897)	(4.2%)	(3 897)	(4.2%)	19 169	21.6%	(120.3%)
Service charges - Waste Water Management	15 517	3 717	24.0%	3 717	24.0%	3 695	25.1%	.6%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 249	177	7.9%	177	7.9%	467	21.9%	(62.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 028	8 106	50.6%	8 106	50.6%	5 288	34.7%	53.3%
Interest earned from Current and Non Current Assets	26 992	25 062	92.9%	25 062	92.9%	10 641	49.1%	135.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	37	-	-	-	-	1	3.7%	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	3	-	-	-	-	-	-	-
Fines, penalties and forfeits	53	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 118 177	453 635	40.6%	453 635	40.6%	391 783	36.0%	15.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	453	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	343	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1 230 747	249 794	20.3%	249 794	20.3%	165 018	13.6%	51.4%
Employee related costs	478 529	100 111	20.9%	100 111	20.9%	91 147	19.8%	9.8%
Remuneration of councillors	19 083	6 172	32.3%	6 172	32.3%	4 532	24.6%	36.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	185 067	62 751	33.9%	62 751	33.9%	3 459	1.8%	1 713.9%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	99 840	-	-	-	-	-	-	-
Interest	105	-	-	-	-	-	-	-
Contracted services	202 768	32 698	16.1%	32 698	16.1%	20 766	8.7%	57.5%
Transfers and subsidies	20 000	-	-	-	-	-	-	-
Irrecoverable debts written off	5 307	-	-	-	-	-	-	-
Operational costs	220 048	48 060	21.8%	48 060	21.8%	45 113	24.5%	6.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 305	237 006		237 006		266 370		
Transfers and subsidies - capital (monetary allocations)	551 608	31 887	5.8%	31 887	5.8%	42 126	9.0%	(24.3%)
Transfers and subsidies - capital (in-kind)	-	51	-	51	-	642	-	(92.0%)
Surplus/(Deficit) after capital transfers and contributions	593 913	268 945		268 945		309 139		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	593 913	268 945		268 945		309 139		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	593 913	268 945		268 945		309 139		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	593 913	268 945		268 945		309 139		

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	593 743	33 708	5.7%	33 708	5.7%	33 484	6.8%	.7%
National Government	551 608	32 959	6.0%	32 959	6.0%	30 942	6.6%	6.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	551 608	32 959	6.0%	32 959	6.0%	30 942	6.6%	6.5%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	42 135	749	1.8%	749	1.8%	2 542	12.6%	(70.5%)
Capital Expenditure Functional	593 743	33 708	5.7%	33 708	5.7%	33 484	6.8%	.7%
Municipal governance and administration	28 950	489	1.7%	489	1.7%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	28 950	489	1.7%	489	1.7%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 500	-	-	-	-	-	-	-
Planning and Development	1 500	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	563 293	33 219	5.9%	33 219	5.9%	33 484	6.9%	(.8%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	563 293	33 219	5.9%	33 219	5.9%	33 484	6.9%	(.8%)
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	1 759 866	661 439	37.6%	661 439	37.6%	101 397	6.2%	552.3%
Property rates	-	-	-	-	-	-	-	-
Service charges	65 249	11 825	18.1%	11 825	18.1%	12 692	20.4%	(6.8%)
Other revenue	2 219	29 341	1 322.1%	29 341	1 322.1%	11 213	531.5%	161.7%
Transfers and Subsidies - Operational	1 118 177	453 495	40.6%	453 495	40.6%	5 653	.5%	7 922.2%
Transfers and Subsidies - Capital	551 608	143 600	26.0%	143 600	26.0%	71 838	15.3%	99.9%
Interest	22 612	23 177	102.5%	23 177	102.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 026 188)	(432 685)	42.2%	(432 685)	42.2%	(408 482)	37.4%	5.9%
Suppliers and employees	(1 026 188)	(432 685)	42.2%	(432 685)	42.2%	(408 482)	37.4%	5.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	733 678	228 753	31.2%	228 753	31.2%	(307 085)	(55.8%)	(174.5%)
Cash Flow from Investing Activities								
Receipts	453	-	-	-	-	44 156	18.4%	(100.0%)
Proceeds on disposal of PPE	453	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	0	-	-	-	-	44 156	18.4%	(100.0%)
Payments	(593 743)	(33 708)	5.7%	(33 708)	5.7%	(33 484)	6.8%	.7%
Capital assets	(593 743)	(33 708)	5.7%	(33 708)	5.7%	(33 484)	6.8%	.7%
Net Cash from/(used) Investing Activities	(593 291)	(33 708)	5.7%	(33 708)	5.7%	10 672	(4.3%)	(415.8%)
Cash Flow from Financing Activities								
Receipts	-	114	-	114	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	114	-	114	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	114	-	114	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	140 388	195 160	139.0%	195 160	139.0%	(296 413)	(98.3%)	(165.8%)
Cash/cash equivalents at the year begin:	275 962	-	-	-	-	126 692	40.8%	(100.0%)
Cash/cash equivalents at the year end:	416 350	927 856	222.9%	927 856	222.9%	(137 619)	(22.5%)	(774.2%)

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	1 701	22.7%	441	5.9%	511	6.8%	4 854	64.7%	7 508	1.7%	-	-	-	-
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	8 297	13.6%	2 734	4.5%	2 158	3.5%	47 767	78.4%	60 956	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 032	5.1%	8 518	2.3%	10 156	2.7%	335 852	89.9%	373 558	84.5%	-	-	-	-
Total By Income Source	29 030	6.6%	11 694	2.6%	12 826	2.9%	388 473	87.9%	442 022	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 701	22.7%	441	5.9%	511	6.8%	4 854	64.7%	7 508	1.7%	-	-	-	-
Commercial	8 297	13.6%	2 734	4.5%	2 158	3.5%	47 767	78.4%	60 956	13.8%	-	-	-	-
Households	19 032	5.1%	8 518	2.3%	10 156	2.7%	335 852	89.9%	373 558	84.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 030	6.6%	11 694	2.6%	12 826	2.9%	388 473	87.9%	442 022	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	11 326	48.7%	11 938	51.3%	-	-	-	-	23 265	67.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 038	99.7%	30	.3%	-	-	-	-	11 068	32.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	22 364	65.1%	11 968	34.9%	-	-	-	-	34 332	100.0%

Contact Details

Municipal Manager	Ms Maureen Ntshudisane	013 262 7312
Financial Manager	Mr Hendrick Legamane Nkadiemeng/Acting Cf	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR LIMPOPO
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 appropriation	First Quarter		Year to Date		First Quarter		
		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	26 562 393	7 756 023	29.2%	7 756 023	29.2%	6 459 898	27.3%	20.1%
Exchange Revenue								
Service charges - Electricity	5 010 898	1 024 525	20.4%	1 024 525	20.4%	463 413	10.4%	121.1%
Service charges - Water	2 236 229	153 823	6.9%	153 823	6.9%	335 629	20.8%	(54.2%)
Service charges - Waste Water Management	400 766	90 503	22.6%	90 503	22.6%	78 072	23.7%	15.9%
Service charges - Waste Management	438 030	113 949	26.0%	113 949	26.0%	96 791	22.2%	17.7%
Sale of Goods and Rendering of Services	461 007	28 901	6.3%	28 901	6.3%	31 699	9.1%	(8.8%)
Agency services	169 636	22 176	13.1%	22 176	13.1%	14 567	10.3%	52.2%
Interest	24 308	12 307	50.6%	12 307	50.6%	4 671	33.4%	163.5%
Interest earned from Receivables	629 273	198 506	31.5%	198 506	31.5%	145 410	27.5%	36.5%
Interest earned from Current and Non Current Assets	308 746	179 111	58.0%	179 111	58.0%	70 434	37.2%	154.3%
Dividends	-	-	-	-	-	130	-	(100.0%)
Rent on Land	407	194	47.8%	194	47.8%	156	13.7%	24.6%
Rental from Fixed Assets	27 684	11 156	40.3%	11 156	40.3%	8 361	30.0%	33.4%
Licence and permits	69 503	23 001	33.1%	23 001	33.1%	50 325	68.7%	(54.3%)
Operational Revenue	294 537	10 009	3.4%	10 009	3.4%	26 714	9.4%	(62.5%)
Non-Exchange Revenue								
Property rates	2 523 480	650 447	25.8%	650 447	25.8%	516 395	22.5%	26.0%
Surcharges and Taxes	315	49	15.7%	49	15.7%	418	31.8%	(88.2%)
Fines, penalties and forfeits	237 303	21 325	9.0%	21 325	9.0%	11 348	6.5%	87.9%
Licences or permits	74 346	12 109	16.3%	12 109	16.3%	17 507	18.7%	(30.8%)
Transfer and subsidies - Operational	13 424 979	5 124 806	38.2%	5 124 806	38.2%	4 530 849	36.4%	13.1%
Interest	225 771	77 904	34.5%	77 904	34.5%	42 027	19.9%	85.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 175	149	2.9%	149	2.9%	5 061	81.6%	(97.1%)
Other Gains	-	1 073	-	1 073	-	9 918	-	(89.2%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	25 319 257	6 092 346	24.1%	6 092 346	24.1%	4 270 134	18.8%	42.7%
Employee related costs	7 962 987	1 753 595	22.0%	1 753 595	22.0%	1 585 728	21.0%	10.6%
Remuneration of councillors	587 888	142 714	24.3%	142 714	24.3%	125 833	22.6%	13.4%
Bulk purchases - electricity	3 603 936	901 194	25.0%	901 194	25.0%	828 464	26.7%	8.8%
Inventory consumed	1 697 628	324 227	19.1%	324 227	19.1%	199 376	12.8%	62.6%
Debt impairment	1 725 223	26 388	1.5%	26 388	1.5%	-	-	(100.0%)
Depreciation and amortisation	2 482 196	1 195 484	48.2%	1 195 484	48.2%	199 206	9.2%	500.1%
Interest	235 608	35 789	15.2%	35 789	15.2%	11 882	9.2%	201.2%
Contracted services	3 846 363	919 884	23.9%	919 884	23.9%	724 853	19.5%	26.9%
Transfers and subsidies	113 361	26 926	23.8%	26 926	23.8%	17 135	14.8%	57.1%
Irrecoverable debts written off	380 438	164 048	43.1%	164 048	43.1%	38 563	6.0%	325.4%
Operational costs	2 644 585	602 083	22.8%	602 083	22.8%	539 093	22.1%	11.7%
Losses on disposal of Assets	18 197	-	-	-	-	-	-	-
Other Losses	20 847	15	1%	15	1%	-	-	(100.0%)
Surplus/(Deficit)	1 243 136	1 663 677		1 663 677		2 189 764		
Transfers and subsidies - capital (monetary allocations)	5 047 017	917 101	18.2%	917 101	18.2%	503 934	10.6%	82.0%
Transfers and subsidies - capital (in-kind)	299	561	187.5%	561	187.5%	701	87.6%	(20.0%)
Surplus/(Deficit) after capital transfers and contributions	6 290 453	2 581 338		2 581 338		2 694 399		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 290 453	2 581 338		2 581 338		2 694 399		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 290 453	2 581 338		2 581 338		2 694 399		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 290 453	2 581 338		2 581 338		2 694 399		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		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	7 157 260	1 347 372	18.8%	1 347 372	18.8%	726 405	10.8%	85.5%
National Government	4 687 882	968 767	20.7%	968 767	20.7%	499 126	10.9%	94.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agent	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 687 882	968 767	20.7%	968 767	20.7%	499 126	10.9%	94.1%
Borrowing	90 957	1 542	1.7%	1 542	1.7%	2 312	1.6%	(33.3%)
Internally generated funds	2 378 421	377 063	15.9%	377 063	15.9%	224 968	11.2%	67.6%
Capital Expenditure Functional	7 157 260	1 353 497	18.9%	1 353 497	18.9%	732 955	10.9%	84.7%
Municipal governance and administration	438 768	71 576	16.3%	71 576	16.3%	28 232	8.7%	153.5%
Executive and Council	17 152	3 747	21.8%	3 747	21.8%	1 958	23.0%	91.4%
Finance and administration	421 018	67 829	16.1%	67 829	16.1%	26 274	8.3%	158.2%
Internal audit	598	-	-	-	-	-	-	-
Community and Public Safety	287 667	39 206	13.6%	39 206	13.6%	32 200	10.3%	21.8%
Community and Social Services	92 679	15 138	16.3%	15 138	16.3%	12 588	10.7%	20.3%
Sport And Recreation	138 135	14 533	10.5%	14 533	10.5%	12 945	10.6%	12.3%
Public Safety	6 351	1 474	23.2%	1 474	23.2%	4 582	24.6%	(67.8%)
Housing	50 502	8 061	16.0%	8 061	16.0%	2 084	3.8%	286.8%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 172 298	618 157	19.5%	618 157	19.5%	441 236	14.5%	40.1%
Planning and Development	751 504	143 057	19.0%	143 057	19.0%	124 256	17.3%	15.1%
Road Transport	2 420 235	475 100	19.6%	475 100	19.6%	316 980	13.7%	49.9%
Environmental Protection	559	-	-	-	-	-	-	-
Trading Services	3 257 223	624 558	19.2%	624 558	19.2%	231 287	7.7%	170.0%
Energy sources	590 075	50 221	8.5%	50 221	8.5%	32 953	5.1%	52.4%
Water Management	2 112 130	466 706	22.1%	466 706	22.1%	183 388	8.9%	154.5%
Waste Water Management	360 771	99 165	27.5%	99 165	27.5%	11 055	4.9%	797.0%
Waste Management	194 248	8 466	4.4%	8 466	4.4%	3 891	4.8%	117.6%
Other	1 304	-	-	-	-	-	-	-

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	29 339 912	11 593 104	39.5%	11 593 104	39.5%	7 996 508	30.2%	45.0%
Property rates	1 929 007	1 055 734	54.7%	1 055 734	54.7%	372 477	20.0%	183.4%
Service charges	6 642 554	1 147 921	17.3%	1 147 921	17.3%	1 142 817	19.6%	.4%
Other revenue	1 919 646	580 180	30.2%	580 180	30.2%	1 728 735	86.8%	(66.4%)
Transfers and Subsidies - Operational	13 459 109	7 158 266	53.2%	7 158 266	53.2%	3 728 907	31.7%	92.0%
Transfers and Subsidies - Capital	5 039 311	1 537 289	30.5%	1 537 289	30.5%	985 012	20.8%	56.1%
Interest	350 284	113 714	32.5%	113 714	32.5%	38 560	15.0%	194.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(20 959 371)	(5 193 589)	24.8%	(5 193 589)	24.8%	(4 077 689)	20.8%	27.4%
Suppliers and employees	(20 800 662)	(5 193 589)	25.0%	(5 193 589)	25.0%	(4 077 689)	21.0%	27.4%
Finance charges	(114 855)	-	-	-	-	-	-	-
Transfers and grants	(43 854)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 380 541	6 399 515	76.4%	6 399 515	76.4%	3 918 819	57.0%	63.3%
Cash Flow from Investing Activities								
Receipts	(120 709)	1 600	(1.3%)	1 600	(1.3%)	6 152	97.2%	(74.0%)
Proceeds on disposal of PPE	4 025	879	21.8%	879	21.8%	2 263	24.9%	(61.2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(323 339)	(2 957)	9%	(2 957)	9%	-	-	(100.0%)
Decrease (increase) in non-current investments	198 605	3 678	1.9%	3 678	1.9%	3 890	1.2%	(5.4%)
Payments	(7 068 886)	(1 541 923)	21.8%	(1 541 923)	21.8%	(884 882)	13.5%	74.3%
Capital assets	(7 068 886)	(1 541 923)	21.8%	(1 541 923)	21.8%	(884 882)	13.5%	74.3%
Net Cash from/(used) Investing Activities	(7 189 595)	(1 540 323)	21.4%	(1 540 323)	21.4%	(878 729)	13.4%	75.3%
Cash Flow from Financing Activities								
Receipts	70 641	(1 098)	(1.6%)	(1 098)	(1.6%)	(1 287)	(8%)	(14.7%)
Short term loans	100 000	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(29 359)	(1 098)	3.7%	(1 098)	3.7%	(1 287)	(216.7%)	(14.7%)
Payments	(113 739)	(7 872)	6.9%	(7 872)	6.9%	(2 880)	17.9%	173.3%
Repayment of borrowing	(113 739)	(7 872)	6.9%	(7 872)	6.9%	(2 880)	17.9%	173.3%
Net Cash from/(used) Financing Activities	(43 098)	(8 970)	20.8%	(8 970)	20.8%	(4 167)	(3.1%)	115.3%
Net Increase/(Decrease) in cash held	1 147 848	4 850 221	422.5%	4 850 221	422.5%	3 035 922	671.5%	59.8%
Cash/cash equivalents at the year begin:	4 429 753	3 695 164	83.4%	3 695 164	83.4%	4 387 278	90.0%	(15.8%)
Cash/cash equivalents at the year end:	5 577 601	9 120 147	163.5%	9 120 147	163.5%	7 394 367	151.4%	23.3%

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	166 791	2.9%	169 641	2.9%	111 688	1.9%	5 380 256	92.3%	5 828 376	32.4%	-	-	(870 120)	(14.9%)
Trade and Other Receivables from Exchange Transactions - Electricity	322 372	24.1%	76 384	5.7%	50 194	3.8%	888 492	66.4%	1 337 441	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	221 113	5.2%	127 542	3.0%	109 254	2.6%	3 794 768	89.2%	4 252 678	23.6%	(1 656)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	41 969	4.3%	23 973	2.5%	21 813	2.2%	886 147	91.0%	973 903	5.4%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	63 228	4.8%	36 158	2.7%	28 244	2.1%	1 200 187	90.4%	1 327 817	7.4%	8	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	481	9%	248	5%	248	5%	50 835	98.1%	51 812	3%	-	-	-	-
Interest on Arrear Debtor Accounts	96 470	3.0%	62 961	1.9%	78 432	2.4%	2 995 829	92.6%	3 233 692	18.0%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	40 902	4.1%	-	3.9%	20 393	2.1%	886 572	89.9%	965 958	5.5%	(17)	-	(1 870)	(2%)
Other	-	-	38 091	3.9%	-	-	-	-	-	-	-	-	-	-
Total By Income Source	953 327	5.3%	534 998	3.0%	420 266	2.3%	16 083 087	89.4%	17 991 677	100.0%	(1 658)	-	(871 990)	(4.8%)
Debtors Age Analysis By Customer Group														
Organs of State	98 712	5.6%	54 364	3.1%	56 525	3.2%	1 553 559	88.1%	1 763 160	9.8%	(121)	-	(8 182)	(.5%)
Commercial	339 397	11.0%	106 479	3.5%	83 702	2.7%	2 549 483	82.8%	3 079 062	17.1%	(185)	-	(22 488)	(.7%)
Households	496 400	3.8%	353 250	2.7%	273 065	2.1%	11 789 290	91.3%	12 912 005	71.8%	(1 352)	-	(839 451)	(6.5%)
Other	18 817	7.9%	20 905	8.8%	6 973	2.9%	190 755	80.3%	237 450	1.3%	-	-	(1 870)	(.8%)
Total By Customer Group	953 327	5.3%	534 998	3.0%	420 266	2.3%	16 083 087	89.4%	17 991 677	100.0%	(1 658)	-	(871 990)	(4.8%)

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	140 135	55.1%	66 804	26.3%	-	-	47 225	18.6%	254 164	10.4%
Bulk Water	17 678	12.1%	11 938	8.2%	-	-	116 179	79.7%	145 796	6.0%
PAYE deductions	21	100.0%	-	-	-	-	-	-	21	-
VAT (output less input)	7 640	10.4%	1 350	1.8%	1 076	1.5%	63 408	86.3%	73 474	3.0%
Pensions / Retirement	450	93.8%	-	-	-	-	30	6.2%	479	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	206 773	10.6%	76 840	3.9%	8 901	5%	1 665 075	85.1%	1 957 589	80.3%
Auditor-General	1 345	90.6%	-	-	-	-	139	9.4%	1 484	1%
Other	4 499	73.5%	127	2.1%	(10 336)	(168.9%)	11 828	193.3%	6 118	3%
Total	378 541	15.5%	157 060	6.4%	(359)	-	1 903 884	78.1%	2 439 126	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.