

NORTHERN CAPE: JOE MOROLONG (NC451)
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	287 336	96 636	33.6%	96 636	33.6%	12 498	4.7%	673.2%
Exchange Revenue								
Service charges - Electricity	9 019	1 763	22.0%	1 763	22.0%	677	6.5%	160.3%
Service charges - Water	27 627	5 070	18.4%	5 070	18.4%	1 321	5.1%	283.7%
Service charges - Waste Water Management	1 431	368	25.7%	368	25.7%	112	3.9%	229.8%
Service charges - Waste Management	3 665	667	18.2%	667	18.2%	350	6.1%	90.4%
Sale of Goods and Rendering of Services	189	141	74.5%	141	74.5%	0	3%	55 545.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 300	5 100	61.4%	5 100	61.4%	566	6.3%	801.4%
Interest earned from Current and Non Current Assets	8 043	839	10.4%	839	10.4%	1 624	30.6%	(48.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	80	16	20.2%	16	20.2%	6	10.6%	154.1%
Licence and permits	5	-	-	-	-	-	-	-
Operational Revenue	90	834	925.3%	834	925.3%	(1)	(4%)	(94 415.5%)
Non-Exchange Revenue								
Property rates	30 500	(443)	(1.5%)	(443)	(1.5%)	3 418	20.0%	(113.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	192 454	76 684	39.8%	76 684	39.8%	3 892	2.2%	1 870.1%
Interest	6 944	5 599	80.6%	5 599	80.6%	531	7.6%	953.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(11)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	323 988	54 516	16.8%	54 516	16.8%	12 982	4.8%	319.9%
Employee related costs	126 134	26 475	21.0%	26 475	21.0%	99	.1%	26 728.9%
Remuneration of councillors	13 799	3 505	25.4%	3 505	25.4%	40	.3%	8 604.2%
Bulk purchases - electricity	7 039	3 964	56.3%	3 964	56.3%	1 427	20.4%	177.7%
Inventory consumed	24 691	341	1.4%	341	1.4%	24	.2%	1 343.4%
Debt impairment	21 926	-	-	-	-	-	-	-
Depreciation and amortisation	34 804	-	-	-	-	-	-	-
Interest	260	7	2.6%	7	2.6%	14	6.4%	(52.2%)
Contracted services	46 700	12 248	26.2%	12 248	26.2%	3 656	7.7%	235.0%
Transfers and subsidies	500	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	48 146	7 976	16.6%	7 976	16.6%	7 722	14.0%	3.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	(11)	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 652)	42 120		42 120		(484)		
Transfers and subsidies - capital (monetary allocations)	132 651	11 615	8.8%	11 615	8.8%	12 923	12.3%	(10.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 999	53 735		53 735		12 439		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 999	53 735		53 735		12 439		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 999	53 735		53 735		12 439		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 999	53 735		53 735		12 439		

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	137 121	8 336	6.1%	8 336	6.1%	12 142	9.4%	(31.3%)
National Government	132 651	8 336	6.3%	8 336	6.3%	10 717	10.2%	(22.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	132 651	8 336	6.3%	8 336	6.3%	10 717	10.2%	(22.2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 470	-	-	-	-	1 424	6.0%	(100.0%)
Capital Expenditure Functional	137 121	8 336	6.1%	8 336	6.1%	12 142	9.4%	(31.3%)
Municipal governance and administration	3 370	-	-	-	-	-	-	-
Executive and Council	100	-	-	-	-	-	-	-
Finance and administration	3 270	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	-	-	-	-	1 424	11.8%	(100.0%)
Community and Social Services	-	-	-	-	-	1 424	11.8%	(100.0%)
Sport And Recreation	11 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 488	-	-	-	-	3 935	19.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	20 488	-	-	-	-	3 935	19.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	102 263	8 336	8.2%	8 336	8.2%	6 782	7.9%	22.9%
Energy sources	-	-	-	-	-	-	-	-
Water Management	86 882	8 336	9.6%	8 336	9.6%	1 092	1.5%	663.6%
Waste Water Management	15 381	-	-	-	-	5 691	51.7%	(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	378 344	25 954	6.9%	25 954	6.9%	656	.2%	3 857.4%
Property rates	17 738	1 249	7.0%	1 249	7.0%	184	1.2%	980.0%
Service charges	35 198	8 826	25.1%	8 826	25.1%	460	1.3%	1 817.3%
Other revenue	354	5 145	1 452.7%	5 145	1 452.7%	9	2.0%	56 548.6%
Transfers and Subsidies - Operational	192 952	(219 590)	(113.8%)	(219 590)	(113.8%)	3	-	(7 893 355.9%)
Transfers and Subsidies - Capital	132 101	230 100	174.2%	230 100	174.2%	-	-	(100.0%)
Interest	-	225	-	225	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(119 400)	(108 504)	90.9%	(108 504)	90.9%	(47 239)	1.0%	129.7%
Suppliers and employees	(119 400)	(108 504)	90.9%	(108 504)	90.9%	(47 239)	1.0%	129.7%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	258 944	(82 550)	(31.9%)	(82 550)	(31.9%)	(46 583)	1.1%	77.2%
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	(132 101)	-	-	-	-	(6 544)	6.2%	(100.0%)
Capital assets	(132 101)	-	-	-	-	(6 544)	6.2%	(100.0%)
Net Cash from/(used) Investing Activities	(132 101)	-	-	-	-	(6 544)	6.2%	(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	126 843	(82 550)	(65.1%)	(82 550)	(65.1%)	(53 127)	1.2%	55.4%
Cash/cash equivalents at the year begin:	60 069	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	186 913	(82 550)	(44.2%)	(82 550)	(44.2%)	(53 127)	1.2%	55.4%

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	7 647	6.2%	2 142	1.7%	17 178	14.0%	95 545	78.0%	122 512	27.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	910	5.1%	384	2.1%	786	4.4%	15 907	88.4%	17 987	4.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 808	5.8%	792	.3%	4 343	1.6%	251 311	92.3%	272 254	60.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	667	3.8%	173	1.0%	152	.9%	16 350	94.3%	17 343	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	656	3.7%	314	1.8%	376	2.1%	16 308	92.4%	17 654	3.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	5.6%	2	1.6%	2	1.6%	110	91.1%	120	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	4.4%	6	5.1%	1	1.2%	109	89.4%	123	-	-	-	-	-
Total By Income Source	25 699	5.7%	3 814	.9%	22 838	5.1%	395 642	88.3%	447 993	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 493	5.6%	412	.5%	721	.9%	75 280	93.0%	80 906	18.1%	-	-	-	-
Commercial	9 370	5.8%	940	.6%	18 171	11.2%	133 497	82.4%	161 978	36.2%	-	-	-	-
Households	11 837	5.8%	2 462	1.2%	3 947	1.9%	186 865	91.1%	205 110	45.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 699	5.7%	3 814	.9%	22 838	5.1%	395 642	88.3%	447 993	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	5 412	100.0%	5 412	39.5%
PAYE deductions	-	-	-	-	-	-	6	100.0%	6	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	76	100.0%	76	.6%
Loan repayments	-	-	-	-	-	-	3	100.0%	3	-
Trade Creditors	64	2.5%	94	3.7%	-	-	2 412	93.8%	2 570	18.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 646	29.2%	1 582	28.1%	0	-	2 409	42.7%	5 637	41.1%
Total	1 710	12.5%	1 676	12.2%	0	-	10 318	75.3%	13 704	100.0%

Contact Details

Municipal Manager	Mr Tebogo Thosole	053 773 9300
Financial Manager	Mrs Boipelo Dorcas Mofhaping	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
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	623 249	177 004	28.4%	177 004	28.4%	175 974	31.2%	.6%
Exchange Revenue								
Service charges - Electricity	206 107	34 563	16.8%	34 563	16.8%	59 323	34.6%	(41.7%)
Service charges - Water	39 696	10 106	25.5%	10 106	25.5%	6 575	14.3%	53.7%
Service charges - Waste Water Management	22 106	6 121	27.7%	6 121	27.7%	4 230	22.7%	44.7%
Service charges - Waste Management	14 212	3 899	27.4%	3 899	27.4%	3 145	31.0%	24.0%
Sale of Goods and Rendering of Services	2 565	703	27.4%	703	27.4%	594	37.2%	18.4%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 245	2 576	41.2%	2 576	41.2%	1 610	31.3%	60.0%
Interest earned from Current and Non Current Assets	5 075	2 551	50.3%	2 551	50.3%	1 192	31.2%	113.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	8	-	(100.0%)
Rental from Fixed Assets	1 690	138	8.2%	138	8.2%	377	23.5%	(63.3%)
Licence and permits	3 715	850	22.9%	850	22.9%	840	24.1%	1.2%
Operational Revenue	22 883	690	3.0%	690	3.0%	2 113	12.2%	(67.3%)
Non-Exchange Revenue								
Property rates	57 938	14 664	25.3%	14 664	25.3%	11 823	22.9%	24.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 644	260	15.8%	260	15.8%	170	10.6%	52.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	239 374	99 882	41.7%	99 882	41.7%	83 974	36.3%	18.9%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	648 175	156 684	24.2%	156 684	24.2%	143 193	24.6%	9.4%
Employee related costs	249 355	58 079	23.3%	58 079	23.3%	45 538	24.0%	27.5%
Remuneration of councillors	13 567	3 872	28.5%	3 872	28.5%	3 746	33.8%	3.3%
Bulk purchases - electricity	130 000	35 511	27.3%	35 511	27.3%	41 512	33.9%	(14.5%)
Inventory consumed	39 081	3 761	9.6%	3 761	9.6%	8 578	25.0%	(56.2%)
Debt impairment	14 969	-	-	-	-	-	-	-
Depreciation and amortisation	58 907	18 721	31.8%	18 721	31.8%	15 684	27.0%	19.4%
Interest	976	23	2.4%	23	2.4%	19	2.0%	22.9%
Contracted services	70 351	22 340	31.8%	22 340	31.8%	12 958	15.4%	72.4%
Transfers and subsidies	65	11	16.1%	11	16.1%	18	28.1%	(39.9%)
Irrecoverable debts written off	516	28	5.3%	28	5.3%	60	.5%	(53.9%)
Operational costs	70 388	14 340	20.4%	14 340	20.4%	15 080	21.8%	(4.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 926)	20 320		20 320		32 781		
Transfers and subsidies - capital (monetary allocations)	165 674	30 097	18.2%	30 097	18.2%	26 695	24.5%	4.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	140 748	50 417		50 417		61 475		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	140 748	50 417		50 417		61 475		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	140 748	50 417		50 417		61 475		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	140 748	50 417		50 417		61 475		

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	190 734	34 036	17.8%	34 036	17.8%	27 128	19.8%	25.5%
National Government	165 674	26 577	16.0%	26 577	16.0%	26 047	22.3%	2.0%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	165 674	26 577	16.0%	26 577	16.0%	26 047	22.3%	2.0%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	25 060	7 459	29.8%	7 459	29.8%	1 082	5.3%	589.6%
Capital Expenditure Functional	190 734	34 036	17.8%	34 036	17.8%	27 128	19.8%	25.5%
Municipal governance and administration	5 060	155	3.1%	155	3.1%	1 082	28.5%	(85.7%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	5 060	155	3.1%	155	3.1%	1 082	28.5%	(85.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	15 228	1 219	8.0%	1 219	8.0%	6 400	26.9%	(81.0%)
Community and Social Services	15 228	-	-	-	-	-	-	-
Sport And Recreation	-	1 219	-	1 219	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	6 400	74.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 223	7 212	23.1%	7 212	23.1%	3 041	8.5%	137.2%
Planning and Development	15 500	5 967	38.6%	5 967	38.6%	-	-	(100.0%)
Road Transport	15 723	1 226	7.8%	1 226	7.8%	3 041	13.6%	(59.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	139 223	25 450	18.3%	25 450	18.3%	16 606	22.5%	53.3%
Energy sources	66 025	11 897	18.0%	11 897	18.0%	11 361	26.2%	4.7%
Water Management	73 198	13 553	18.5%	13 553	18.5%	5 245	17.2%	158.4%
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	823 769	245 301	29.8%	245 301	29.8%	214 823	32.4%	14.2%
Property rates	59 464	11 590	19.5%	11 590	19.5%	8 394	16.7%	38.1%
Service charges	309 823	56 257	18.2%	56 257	18.2%	47 750	20.3%	17.8%
Other revenue	48 570	29 092	59.9%	29 092	59.9%	17 183	67.2%	69.3%
Transfers and Subsidies - Operational	235 163	100 434	42.7%	100 434	42.7%	85 793	37.1%	17.1%
Transfers and Subsidies - Capital	165 674	46 925	28.3%	46 925	28.3%	54 774	46.8%	(14.3%)
Interest	5 075	1 002	19.7%	1 002	19.7%	929	24.3%	7.9%
Dividends	-	-	-	-	-	-	-	-
Payments	(619 852)	(157 927)	25.5%	(157 927)	25.5%	(156 029)	30.5%	1.2%
Suppliers and employees	(618 811)	(157 913)	25.5%	(157 913)	25.5%	(156 013)	30.5%	1.2%
Finance charges	(976)	(14)	1.4%	(14)	1.4%	(17)	1.8%	(18.4%)
Transfers and grants	(65)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	203 917	87 374	42.8%	87 374	42.8%	58 793	38.8%	48.6%
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	(190 734)	(38 234)	20.0%	(38 234)	20.0%	(33 578)	24.5%	13.9%
Capital assets	(190 734)	(38 234)	20.0%	(38 234)	20.0%	(33 578)	24.5%	13.9%
Net Cash from/(used) Investing Activities	(190 734)	(38 234)	20.0%	(38 234)	20.0%	(33 578)	24.5%	13.9%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(24)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(24)	-	(100.0%)
Payments	(1 500)	-	-	-	-	-	-	-
Repayment of borrowing	(1 500)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 500)	-	-	-	-	(24)	-	(100.0%)
Net Increase/(Decrease) in cash held	11 683	49 141	420.6%	49 141	420.6%	25 191	177.5%	95.1%
Cash/cash equivalents at the year begin:	96 367	36 206	37.6%	36 206	37.6%	67 636	74.8%	(46.5%)
Cash/cash equivalents at the year end:	108 051	87 351	80.8%	87 351	80.8%	92 827	88.7%	(5.9%)

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	3 694	26.6%	1 428	10.3%	834	6.0%	7 908	57.0%	13 864	9.6%	(1 165)	(8.4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 089	30.1%	3 121	13.3%	813	3.5%	12 510	53.2%	23 533	16.3%	(857)	(3.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 110	9.3%	1 986	4.5%	1 976	4.5%	36 259	81.8%	44 332	30.7%	(3 786)	(8.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 190	11.2%	1 044	5.3%	834	4.3%	15 495	79.2%	19 563	13.5%	(4 283)	(21.9%)	-	-
Receivables from Exchange Transactions - Waste Management	1 197	10.7%	624	5.6%	499	4.5%	8 831	79.2%	11 151	7.7%	(2 146)	(19.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	799	4.3%	865	4.7%	855	4.6%	15 927	86.3%	18 446	12.8%	(2 808)	(15.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	876	6.4%	17	.1%	1 410	10.3%	11 366	83.2%	13 669	9.5%	(150)	(1.1%)	-	-
Total By Income Source	19 955	13.8%	9 086	6.3%	7 222	5.0%	108 295	74.9%	144 558	100.0%	(15 195)	(10.5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	491	8.0%	213	3.5%	370	6.0%	5 094	82.6%	6 169	4.3%	(378)	(6.1%)	-	-
Commercial	10 669	27.5%	3 809	9.8%	2 737	7.1%	21 514	55.5%	38 730	26.8%	(2 046)	(5.3%)	-	-
Households	8 796	8.8%	5 063	5.1%	4 114	4.1%	81 687	82.0%	99 660	68.9%	(12 770)	(12.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 955	13.8%	9 086	6.3%	7 222	5.0%	108 295	74.9%	144 558	100.0%	(15 195)	(10.5%)	-	-

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 Martin Tsatsimpe	053 712 9333
Financial Manager	Mr Levy Meshiane	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
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	703 065	147 475	21.0%	147 475	21.0%	124 422	19.1%	18.5%
Exchange Revenue								
Service charges - Electricity	232 996	34 677	14.9%	34 677	14.9%	24 734	12.2%	40.2%
Service charges - Water	65 507	11 837	18.1%	11 837	18.1%	11 507	17.6%	2.9%
Service charges - Waste Water Management	49 689	10 435	21.0%	10 435	21.0%	10 893	21.9%	(4.2%)
Service charges - Waste Management	40 993	10 911	26.6%	10 911	26.6%	9 642	23.5%	13.2%
Sale of Goods and Rendering of Services	7 434	1 230	16.5%	1 230	16.5%	1 066	14.3%	15.3%
Agency services	566	138	24.3%	138	24.3%	106	18.8%	29.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 362	7 180	25.3%	7 180	25.3%	11 306	28.3%	(36.5%)
Interest earned from Current and Non Current Assets	597	43	7.1%	43	7.1%	28	4.7%	50.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 909	493	25.8%	493	25.8%	425	22.3%	15.9%
Licence and permits	7	0	1.9%	0	1.9%	0	5.7%	(67.7%)
Operational Revenue	20 475	64	.3%	64	.3%	86	.4%	(25.8%)
Non-Exchange Revenue								
Property rates	169 260	40 222	23.8%	40 222	23.8%	33 220	20.5%	21.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	590	155	26.2%	155	26.2%	99	16.7%	56.8%
Licences or permits	1 729	455	26.3%	455	26.3%	312	18.1%	45.8%
Transfer and subsidies - Operational	65 636	25 702	39.2%	25 702	39.2%	20 998	35.7%	22.4%
Interest	17 314	3 509	20.3%	3 509	20.3%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	427	-	427	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	799 449	103 914	13.0%	103 914	13.0%	136 093	21.1%	(23.6%)
Employee related costs	326 720	53 317	16.3%	53 317	16.3%	51 987	24.5%	2.6%
Remuneration of councillors	6 098	1 154	18.9%	1 154	18.9%	1 562	25.6%	(26.2%)
Bulk purchases - electricity	180 031	20 873	11.6%	20 873	11.6%	37 853	25.0%	(44.9%)
Inventory consumed	25 411	1 490	5.9%	1 490	5.9%	3 734	13.4%	(60.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	67 148	-	-	-	-	-	-	-
Interest	12 896	2 702	21.0%	2 702	21.0%	1 152	6.1%	134.5%
Contracted services	80 861	11 611	14.4%	11 611	14.4%	18 916	21.9%	(38.6%)
Transfers and subsidies	420	-	-	-	-	-	-	-
Irrecoverable debts written off	19 082	4 590	24.1%	4 590	24.1%	14 439	124.1%	(68.2%)
Operational costs	79 184	8 176	10.3%	8 176	10.3%	6 450	8.3%	26.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 600	-	-	-	-	-	-	-
Surplus/(Deficit)	(96 384)	43 561		43 561		(11 671)		
Transfers and subsidies - capital (monetary allocations)	31 510	-	-	-	-	2 721	6.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(64 874)	43 561		43 561		(8 950)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(64 874)	43 561		43 561		(8 950)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(64 874)	43 561		43 561		(8 950)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(64 874)	43 561		43 561		(8 950)		

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	31 510	636	2.0%	636	2.0%	5 947	14.7%	(89.3%)
National Government	31 510	636	2.0%	636	2.0%	5 947	14.7%	(89.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 510	636	2.0%	636	2.0%	5 947	14.7%	(89.3%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	31 510	636	2.0%	636	2.0%	5 947	14.7%	(89.3%)
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	31 510	636	2.0%	636	2.0%	5 947	14.7%	(89.3%)
Energy sources	4 000	-	-	-	-	3 207	14.3%	(100.0%)
Water Management	14 225	636	4.5%	636	4.5%	518	10.4%	23.0%
Waste Water Management	13 285	-	-	-	-	2 222	17.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	641 478	185 013	28.8%	185 013	28.8%	149 853	25.1%	23.5%
Property rates	169 260	19 568	11.6%	19 568	11.6%	18 140	12.2%	7.9%
Service charges	341 858	51 201	15.0%	51 201	15.0%	48 690	15.4%	5.2%
Other revenue	32 616	114 045	349.7%	114 045	349.7%	83 021	254.5%	37.4%
Transfers and Subsidies - Operational	65 636	198	.3%	198	.3%	2	-	8 918.4%
Transfers and Subsidies - Capital	31 510	-	-	-	-	-	-	-
Interest	597	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(711 200)	(25 049)	3.5%	(25 049)	3.5%	(59 189)	9.8%	(57.7%)
Suppliers and employees	(698 304)	(25 049)	3.6%	(25 049)	3.6%	(59 189)	10.2%	(57.7%)
Finance charges	(12 896)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(69 722)	159 964	(229.4%)	159 964	(229.4%)	90 664	(1 529.6%)	76.4%
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	(31 510)	(14 196)	45.1%	(14 196)	45.1%	(7 608)	18.8%	86.6%
Capital assets	(31 510)	(14 196)	45.1%	(14 196)	45.1%	(7 608)	18.8%	86.6%
Net Cash from/(used) Investing Activities	(31 510)	(14 196)	45.1%	(14 196)	45.1%	(7 608)	18.8%	86.6%
Cash Flow from Financing Activities								
Receipts	-	(39)	-	(39)	-	99	-	(139.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(39)	-	(39)	-	99	-	(139.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(39)	-	(39)	-	99	-	(139.0%)
Net Increase/(Decrease) in cash held	(101 232)	145 729	(144.0%)	145 729	(144.0%)	83 154	(179.5%)	75.3%
Cash/cash equivalents at the year begin:	16 683	-	-	-	-	19 253	92.4%	(100.0%)
Cash/cash equivalents at the year end:	(84 549)	158 920	(188.0%)	158 920	(188.0%)	102 408	(401.5%)	55.2%

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	4 482	7.2%	2 099	3.4%	3 240	5.2%	52 445	84.2%	62 266	13.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 958	8.6%	5 278	4.6%	22 937	19.9%	77 208	66.9%	115 380	24.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 934	11.4%	5 620	5.4%	5 365	5.1%	81 686	78.1%	104 604	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 649	10.8%	2 469	5.7%	1 768	4.1%	34 211	79.4%	43 097	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 656	7.3%	1 944	3.1%	1 618	2.5%	55 250	87.1%	63 468	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	99	100.0%	99	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 741	4.2%	4 535	4.0%	4 118	3.7%	98 768	88.1%	112 163	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(39 420)	111.8%	94	(.3%)	116	(.3%)	3 949	(11.2%)	(35 261)	(7.6%)	-	-	-	-
Total By Income Source	1 000	.2%	22 039	4.7%	39 161	8.4%	403 615	86.6%	465 816	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(125)	(1.4%)	474	5.2%	1 572	17.3%	7 171	78.9%	9 092	2.0%	-	-	-	-
Commercial	2 021	51.2%	547	13.9%	471	11.9%	909	23.0%	3 949	.8%	-	-	-	-
Households	6 526	2.2%	12 398	4.2%	9 495	3.2%	265 722	90.3%	294 141	63.1%	-	-	-	-
Other	(7 422)	(4.7%)	8 621	5.4%	27 623	17.4%	129 813	81.8%	158 635	34.1%	-	-	-	-
Total By Customer Group	1 000	.2%	22 039	4.7%	39 161	8.4%	403 615	86.6%	465 816	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	-	-	-	-	26 684	7.4%	333 432	92.6%	360 117	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27	81.9%	6	18.1%	-	-	-	-	33	-
Total	27	-	6	-	26 684	7.4%	333 432	92.6%	360 150	100.0%

Contact Details

Municipal Manager	Mr Lebogang Seetle	053 723 6000
Financial Manager	Mr Aobakwe Makoku	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
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	120 182	47 810	39.8%	47 810	39.8%	42 574	36.3%	12.3%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 994	722	36.2%	722	36.2%	327	17.4%	120.7%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	782	36	4.6%	36	4.6%	29	4.0%	22.2%
Interest earned from Current and Non Current Assets	1 317	274	20.8%	274	20.8%	728	58.7%	(62.4%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	252	68	27.0%	68	27.0%	57	24.7%	20.0%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	129	31	24.2%	31	24.2%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 708	46 679	40.3%	46 679	40.3%	41 434	36.7%	12.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	119 932	22 950	19.1%	22 950	19.1%	27 394	23.5%	(16.2%)
Employee related costs	91 167	13 289	14.6%	13 289	14.6%	17 831	20.5%	(25.5%)
Remuneration of councillors	5 714	944	16.5%	944	16.5%	1 478	24.5%	(36.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	693	56	8.1%	56	8.1%	2	.1%	2 591.8%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 294	2 002	46.6%	2 002	46.6%	-	-	(100.0%)
Interest	597	203	34.0%	203	34.0%	4	1.9%	4 932.9%
Contracted services	6 591	384	5.8%	384	5.8%	3 026	36.6%	(87.3%)
Transfers and subsidies	50	-	-	-	-	-	-	-
Irrecoverable debts written off	111	-	-	-	-	-	-	-
Operational costs	10 715	6 072	56.7%	6 072	56.7%	5 053	46.4%	20.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	250	24 860		24 860		15 181		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	60	-	60	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	250	24 920		24 920		15 181		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	250	24 920		24 920		15 181		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	250	24 920		24 920		15 181		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	250	24 920		24 920		15 181		

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	250	-	-	-	-	1 187	209.8%	(100.0%)
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	250	-	-	-	-	1 187	209.8%	(100.0%)
Capital Expenditure Functional	250	-	-	-	-	1 187	209.8%	(100.0%)
Municipal governance and administration	250	-	-	-	-	1 187	237.3%	(100.0%)
Executive and Council	-	-	-	-	-	647	-	(100.0%)
Finance and administration	250	-	-	-	-	540	107.9%	(100.0%)
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	119 737	10 061	8.4%	10 061	8.4%	8 706	7.4%	15.6%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	2 582	(800)	(31.0%)	(800)	(31.0%)	-	-	(100.0%)
Transfers and Subsidies - Operational	115 837	10 310	8.9%	10 310	8.9%	8 557	7.6%	20.5%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	1 317	551	41.8%	551	41.8%	149	7.5%	269.3%
Dividends	-	-	-	-	-	-	-	-
Payments	(117 063)	(11)	-	(11)	-	-	-	(100.0%)
Suppliers and employees	(116 416)	(11)	-	(11)	-	-	-	(100.0%)
Finance charges	(597)	-	-	-	-	-	-	-
Transfers and grants	(50)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 674	10 050	375.9%	10 050	375.9%	8 706	417.0%	15.4%
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	(288)	-	-	-	-	-	-	-
Capital assets	(288)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(288)	-	-	-	-	-	-	-
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	2 386	10 050	421.2%	10 050	421.2%	8 706	572.0%	15.4%
Cash/cash equivalents at the year begin:	47 349	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	49 735	10 050	20.2%	10 050	20.2%	8 706	64.0%	15.4%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	817	100.0%	817	12.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	146	2.5%	(6)	(.1%)	637	10.9%	5 075	86.7%	5 852	87.7%	-	-	-	-
Total By Income Source	146	2.2%	(6)	(.1%)	637	9.6%	5 892	88.3%	6 669	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	134	2.1%	-	-	631	10.1%	5 488	87.8%	6 254	93.8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	2.8%	(6)	(1.4%)	6	1.4%	404	97.2%	415	6.2%	-	-	-	-
Total By Customer Group	146	2.2%	(6)	(.1%)	637	9.6%	5 892	88.3%	6 669	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	562	6.2%	573	6.3%	(0)	-	7 917	87.5%	9 052	88.4%
Auditor-General	1 190	100.0%	-	-	-	-	-	-	1 190	11.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 752	17.1%	573	5.6%	(0)	-	7 917	77.3%	10 241	100.0%

Contact Details

Municipal Manager	Mr Kagiso Klaas Teise	053 712 8731
Financial Manager	Mrs Galeletsang Prudence Moroane	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
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	117 652	(68)	(.1%)	(68)	(.1%)	2 489	2.2%	(102.7%)
Exchange Revenue								
Service charges - Electricity	23 802	(35)	(.1%)	(35)	(.1%)	1 451	7.8%	(102.4%)
Service charges - Water	9 811	(6)	(.1%)	(6)	(.1%)	462	11.5%	(101.2%)
Service charges - Waste Water Management	3 128	(22)	(.7%)	(22)	(.7%)	281	10.9%	(107.7%)
Service charges - Waste Management	2 190	(6)	(.3%)	(6)	(.3%)	241	9.3%	(102.7%)
Sale of Goods and Rendering of Services	530	-	-	-	-	103	2.4%	(100.0%)
Agency services	102	-	-	-	-	9	9.8%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 672	-	-	-	-	417	4.7%	(100.0%)
Interest earned from Current and Non Current Assets	246	-	-	-	-	1	.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	135	-	-	-	-	10	21.4%	(100.0%)
Rental from Fixed Assets	2 940	-	-	-	-	56	.4%	(100.0%)
Licence and permits	1	-	-	-	-	4	457.2%	(100.0%)
Operational Revenue	496	0	-	0	-	3	4.8%	(96.4%)
Non-Exchange Revenue								
Property rates	20 018	-	-	-	-	(1 180)	(5.6%)	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	126	-	-	-	-	3	2.6%	(100.0%)
Licences or permits	9	-	-	-	-	-	-	-
Transfer and subsidies - Operational	30 071	-	-	-	-	0	-	(100.0%)
Interest	1 545	-	-	-	-	305	19.3%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	14 712	-	-	-	-	324	6.8%	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	118	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	118 749	7 838	6.6%	7 838	6.6%	10 243	9.6%	(23.5%)
Employee related costs	36 372	6 322	17.4%	6 322	17.4%	5 746	18.3%	10.0%
Remuneration of councillors	4 882	777	15.9%	777	15.9%	846	17.1%	(8.2%)
Bulk purchases - electricity	13 240	12	.1%	12	.1%	1 948	10.8%	(99.4%)
Inventory consumed	4 853	8	.2%	8	.2%	131	3.6%	(93.9%)
Debt impairment	11 678	-	-	-	-	151	1.2%	(100.0%)
Depreciation and amortisation	13 323	-	-	-	-	-	-	-
Interest	3 808	-	-	-	-	57	1.6%	(100.0%)
Contracted services	10 599	233	2.2%	233	2.2%	420	9.0%	(44.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 641	-	-	-	-	-	-	-
Operational costs	18 079	487	2.7%	487	2.7%	943	5.9%	(48.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	275	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 097)	(7 906)		(7 906)		(7 754)		
Transfers and subsidies - capital (monetary allocations)	17 726	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 629	(7 906)		(7 906)		(7 754)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	16 629	(7 906)		(7 906)		(7 754)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 629	(7 906)		(7 906)		(7 754)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 629	(7 906)		(7 906)		(7 754)		

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	17 986	16 385	91.1%	16 385	91.1%	22 464	126.9%	(27.1%)
National Government	17 726	6 728	38.0%	6 728	38.0%	22 430	126.7%	(70.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 726	6 728	38.0%	6 728	38.0%	22 430	126.7%	(70.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	260	9 657	3 714.3%	9 657	3 714.3%	33	-	28 954.6%
Capital Expenditure Functional	17 986	16 634	92.5%	16 634	92.5%	23 103	130.5%	(28.0%)
Municipal governance and administration	260	-	-	-	-	793	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	260	-	-	-	-	793	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	91	-	91	-	7	-	1 129.6%
Community and Social Services	-	91	-	91	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	7	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	215	-	215	-	(207)	-	(203.8%)
Planning and Development	-	172	-	172	-	-	-	(100.0%)
Road Transport	-	43	-	43	-	(207)	-	(120.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	17 726	16 328	92.1%	16 328	92.1%	22 510	127.2%	(27.5%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	9 900	9 394	94.9%	9 394	94.9%	17 471	174.7%	(46.2%)
Waste Water Management	7 826	6 934	88.6%	6 934	88.6%	5 039	65.5%	37.6%
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	117 839	36	-	36	-	-	-	(100.0%)
Property rates	21 226	18	.1%	18	.1%	-	-	(100.0%)
Service charges	55 082	17	-	17	-	-	-	(100.0%)
Other revenue	4 287	1	-	1	-	-	-	(100.0%)
Transfers and Subsidies - Operational	19 517	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	17 726	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(90 484)	(5 670)	6.3%	(5 670)	6.3%	(2 008)	3.6%	182.5%
Suppliers and employees	(87 919)	(5 670)	6.4%	(5 670)	6.4%	(2 008)	3.8%	182.5%
Finance charges	(3 806)	-	-	-	-	-	-	-
Transfers and grants	1 242	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 355	(5 634)	(20.6%)	(5 634)	(20.6%)	(2 008)	(6.2%)	180.7%
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	(17 986)	-	-	-	-	-	-	-
Capital assets	(17 986)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(17 986)	-	-	-	-	-	-	-
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	9 369	(5 634)	(60.1%)	(5 634)	(60.1%)	(2 008)	(13.6%)	180.7%
Cash/cash equivalents at the year begin:	6 018	(1 212)	(20.1%)	(1 212)	(20.1%)	4 969	(1 544.2%)	(124.4%)
Cash/cash equivalents at the year end:	15 387	(6 846)	(44.5%)	(6 846)	(44.5%)	7 370	50.9%	(192.9%)

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	1 157	3.4%	595	1.7%	512	1.5%	32 083	93.4%	34 348	23.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 340	20.4%	285	4.3%	215	3.3%	4 722	72.0%	6 562	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 853	36.2%	664	1.2%	605	1.1%	33 689	61.5%	54 811	38.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	807	4.2%	391	2.0%	324	1.7%	17 864	92.1%	19 386	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	730	3.6%	372	1.8%	325	1.6%	18 979	93.0%	20 407	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	87	1.0%	72	.8%	49	.6%	8 650	97.6%	8 858	6.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	23 975	16.6%	2 379	1.6%	2 031	1.4%	115 987	80.3%	144 372	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	628	54.4%	78	6.7%	129	11.2%	319	27.6%	1 154	.8%	-	-	-	-
Commercial	10 442	25.6%	587	1.4%	440	1.1%	29 310	71.9%	40 778	28.2%	-	-	-	-
Households	12 905	12.6%	1 715	1.7%	1 462	1.4%	86 359	84.3%	102 440	71.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 975	16.6%	2 379	1.6%	2 031	1.4%	115 987	80.3%	144 372	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	2 257	3.8%	-	-	-	-	56 500	96.2%	58 758	89.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 226	46.2%	17	.6%	-	-	1 410	53.2%	2 653	4.1%
Auditor-General	134	3.4%	59	1.5%	37	.9%	3 725	94.2%	3 955	6.1%
Other	12	100.0%	-	-	-	-	-	-	12	-
Total	3 629	5.6%	76	.1%	37	.1%	61 636	94.3%	65 378	100.0%

Contact Details

Municipal Manager	Mr. Joseph Gerhartus Cloete	027 851 1137
Financial Manager	Mrs Dineo Moshobane	027 851 1131

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
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	411 638	135 528	32.9%	135 528	32.9%	139 696	38.2%	(3.0%)
Exchange Revenue								
Service charges - Electricity	149 047	28 583	19.2%	28 583	19.2%	31 623	24.4%	(9.6%)
Service charges - Water	57 176	10 023	17.5%	10 023	17.5%	14 278	28.7%	(29.8%)
Service charges - Waste Water Management	22 428	3 841	17.1%	3 841	17.1%	3 627	17.2%	5.9%
Service charges - Waste Management	26 640	4 458	16.7%	4 458	16.7%	4 189	16.7%	6.4%
Sale of Goods and Rendering of Services	792	256	32.4%	256	32.4%	151	23.5%	70.0%
Agency services	400	14	3.5%	14	3.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 342	5 327	34.7%	5 327	34.7%	3 746	39.2%	42.2%
Interest earned from Current and Non Current Assets	2 085	1 253	60.1%	1 253	60.1%	456	33.5%	174.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 194	284	23.7%	284	23.7%	263	23.2%	8.0%
Rental from Fixed Assets	3 240	575	17.8%	575	17.8%	660	21.9%	(12.9%)
Licence and permits	1 586	419	26.4%	419	26.4%	460	40.6%	(9.0%)
Operational Revenue	340	99	29.2%	99	29.2%	3 328	1 095.1%	(97.0%)
Non-Exchange Revenue								
Property rates	57 428	50 791	88.4%	50 791	88.4%	51 249	92.3%	(.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	575	23	4.0%	23	4.0%	142	42.5%	(83.7%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 179	28 164	40.7%	28 164	40.7%	24 654	38.3%	14.2%
Interest	4 187	1 417	33.9%	1 417	33.9%	868	35.0%	63.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	504 123	89 989	17.9%	89 989	17.9%	88 953	21.4%	1.2%
Employee related costs	102 967	24 471	23.8%	24 471	23.8%	25 237	22.8%	(3.0%)
Remuneration of councillors	6 759	1 690	25.0%	1 690	25.0%	1 562	23.0%	8.9%
Bulk purchases - electricity	138 000	37 492	27.2%	37 492	27.2%	39 516	43.9%	(5.1%)
Inventory consumed	65 596	9 598	14.6%	9 598	14.6%	11 588	19.9%	(17.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	81 663	-	-	-	-	-	-	-
Interest	2 703	7 757	287.0%	7 757	287.0%	1 745	88.8%	344.5%
Contracted services	42 470	3 693	8.7%	3 693	8.7%	3 497	8.3%	5.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	21 986	-	-	-	-	-	-	-
Operational costs	33 560	5 287	15.8%	5 287	15.8%	5 818	18.7%	(9.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	8 421	-	-	-	-	-	-	-
Surplus/(Deficit)	(92 485)	45 539		45 539		50 743		
Transfers and subsidies - capital (monetary allocations)	36 599	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(55 886)	45 539		45 539		50 743		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(55 886)	45 539		45 539		50 743		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(55 886)	45 539		45 539		50 743		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(55 886)	45 539		45 539		50 743		

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	55 899	29	.1%	29	.1%	-	-	(100.0%)
National Government	36 599	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 599	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 300	29	.1%	29	.1%	-	-	(100.0%)
Capital Expenditure Functional	55 899	29	.1%	29	.1%	-	-	(100.0%)
Municipal governance and administration	17 100	-	-	-	-	-	-	-
Executive and Council	17 100	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	29	-	29	-	-	-	(100.0%)
Planning and Development	-	29	-	29	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	38 799	-	-	-	-	-	-	-
Energy sources	1 600	-	-	-	-	-	-	-
Water Management	600	-	-	-	-	-	-	-
Waste Water Management	36 599	-	-	-	-	-	-	-
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	428 457	139 871	32.6%	139 871	32.6%	96 900	27.0%	44.3%
Property rates	61 477	13 744	22.4%	13 744	22.4%	13 740	27.5%	-
Service charges	306 391	18 581	6.1%	18 581	6.1%	44 448	18.7%	(58.2%)
Other revenue	7 876	36 471	463.1%	36 471	463.1%	4 376	61.5%	733.4%
Transfers and Subsidies - Operational	14 029	69 042	492.1%	69 042	492.1%	34 336	151.6%	101.1%
Transfers and Subsidies - Capital	36 599	2 033	5.6%	2 033	5.6%	-	-	(100.0%)
Interest	2 085	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(391 803)	(68 575)	17.5%	(68 575)	17.5%	(78 284)	23.0%	(12.4%)
Suppliers and employees	(389 100)	(64 998)	16.7%	(64 998)	16.7%	(78 284)	23.1%	(17.0%)
Finance charges	(2 703)	(3 577)	132.4%	(3 577)	132.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 654	71 296	194.5%	71 296	194.5%	18 616	100.4%	283.0%
Cash Flow from Investing Activities								
Receipts	(945)	(32)	3.4%	(32)	3.4%	(16)	1.9%	102.3%
Proceeds on disposal of PPE	-	-	-	-	-	11	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(945)	(32)	3.4%	(32)	3.4%	(27)	3.2%	19.6%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(55 899)	94	(2%)	94	(2%)	-	-	(100.0%)
Capital assets	(55 899)	94	(2%)	94	(2%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(56 844)	62	(1%)	62	(1%)	(16)	-	(495.3%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	(3 212)	76.6%	(100.0%)
Repayment of borrowing	-	-	-	-	-	(3 212)	76.6%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	(3 212)	(15.4%)	(100.0%)
Net Increase/(Decrease) in cash held	(20 189)	71 358	(353.4%)	71 358	(353.4%)	15 389	(46.8%)	363.7%
Cash/cash equivalents at the year begin:	24 517	46 770	190.8%	46 770	190.8%	24 517	75.5%	90.8%
Cash/cash equivalents at the year end:	4 327	118 152	2 730.3%	118 152	2 730.3%	39 928	(9 423.1%)	195.9%

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	4 183	4.0%	2 536	2.4%	2 131	2.0%	95 991	91.6%	104 841	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 277	6.7%	3 272	3.5%	1 953	2.1%	82 433	87.8%	93 935	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 544	7.1%	1 615	2.1%	1 370	1.7%	70 058	89.1%	78 588	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 321	5.1%	731	2.8%	616	2.4%	23 040	89.6%	25 708	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 860	3.6%	1 139	2.2%	1 022	2.0%	47 500	92.2%	51 521	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	373	2.3%	327	2.0%	257	1.6%	15 060	94.0%	16 018	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	19 559	5.3%	9 620	2.6%	7 349	2.0%	334 083	90.1%	370 611	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 787	21.3%	968	7.4%	596	4.6%	8 707	66.7%	13 058	3.5%	-	-	-	-
Commercial	7 908	6.7%	3 833	3.3%	2 356	2.0%	103 653	88.0%	117 751	31.8%	-	-	-	-
Households	8 864	3.7%	4 818	2.0%	4 397	1.8%	221 723	92.5%	239 802	64.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 559	5.3%	9 620	2.6%	7 349	2.0%	334 083	90.1%	370 611	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	14 848	6.2%	(1 703)	(7%)	2 344	1.0%	225 764	93.6%	241 254	52.5%
Bulk Water	3 607	1.7%	(12 449)	(5.8%)	4 211	2.0%	218 819	102.2%	214 188	46.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(73)	(3.3%)	590	26.8%	(416)	(18.9%)	2 106	95.4%	2 206	5%
Auditor-General	-	-	413	33.7%	-	-	811	66.3%	1 224	3%
Other	8	2.2%	(421)	(119.3%)	(79)	(22.4%)	845	239.5%	353	1%
Total	18 390	4.0%	(13 570)	(3.0%)	6 059	1.3%	448 345	97.6%	459 224	100.0%

Contact Details

Municipal Manager	Mr Deon C Magerman	027 718 8150
Financial Manager	Mr Henri Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
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	78 756	30 596	38.8%	30 596	38.8%	32 155	39.4%	(4.8%)
Exchange Revenue								
Service charges - Electricity	6 198	1 131	18.3%	1 131	18.3%	1 244	8.8%	(9.0%)
Service charges - Water	3 485	699	20.1%	699	20.1%	473	14.3%	47.9%
Service charges - Waste Water Management	2 041	439	21.5%	439	21.5%	284	14.7%	54.5%
Service charges - Waste Management	1 891	469	24.8%	469	24.8%	302	16.8%	55.5%
Sale of Goods and Rendering of Services	1 006	17	1.7%	17	1.7%	2	3%	596.2%
Agency services	1 402	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 024	1 508	30.0%	1 508	30.0%	965	22.1%	56.2%
Interest earned from Current and Non Current Assets	174	6	3.6%	6	3.6%	9	5.3%	(28.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	85	63	73.6%	63	73.6%	24	19.2%	167.1%
Licence and permits	2	0	11.5%	0	11.5%	1	81.8%	(85.2%)
Operational Revenue	1 263	-	-	-	-	439	36.6%	(100.0%)
Non-Exchange Revenue								
Property rates	14 062	11 868	84.4%	11 868	84.4%	12 616	96.2%	(5.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	37 406	13 463	36.0%	13 463	36.0%	15 037	42.2%	(10.5%)
Interest	4 714	929	19.7%	929	19.7%	758	16.0%	22.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	-	2	-	1	-	102.1%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	119 345	10 824	9.1%	10 824	9.1%	6 513	8.0%	66.2%
Employee related costs	33 223	7 552	22.7%	7 552	22.7%	4 646	14.9%	62.5%
Remuneration of councillors	4 834	1 166	24.1%	1 166	24.1%	760	16.3%	53.3%
Bulk purchases - electricity	16 364	226	1.4%	226	1.4%	66	5%	240.3%
Inventory consumed	4 588	593	12.9%	593	12.9%	360	8.3%	64.7%
Debt impairment	18 210	-	-	-	-	-	-	-
Depreciation and amortisation	32 155	-	-	-	-	-	-	-
Interest	2 735	-	-	-	-	-	-	-
Contracted services	1 472	294	20.0%	294	20.0%	117	8.1%	152.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	5 764	993	17.2%	993	17.2%	563	10.0%	76.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 589)	19 772		19 772		25 641		
Transfers and subsidies - capital (monetary allocations)	12 626	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(27 963)	19 772		19 772		25 641		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(27 963)	19 772		19 772		25 641		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(27 963)	19 772		19 772		25 641		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 963)	19 772		19 772		25 641		

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	13 589	-	-	-	-	170	.9%	(100.0%)
National Government	12 733	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 733	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	856	-	-	-	-	170	3.3%	(100.0%)
Capital Expenditure Functional	13 589	-	-	-	-	170	.9%	(100.0%)
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	13 589	-	-	-	-	170	1.7%	(100.0%)
Energy sources	513	-	-	-	-	-	-	-
Water Management	342	-	-	-	-	170	52.4%	(100.0%)
Waste Water Management	12 733	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

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	88 284	45 601	51.7%	45 601	51.7%	45 644	95.9%	(.1%)
Property rates	9 972	1 815	20.2%	1 815	20.2%	1 092	-	66.2%
Service charges	15 568	5 986	38.4%	5 986	38.4%	1 628	-	267.7%
Other revenue	13 355	18 400	137.8%	18 400	137.8%	31 002	65.1%	(40.6%)
Transfers and Subsidies - Operational	37 406	13 700	36.6%	13 700	36.6%	11 921	-	14.9%
Transfers and Subsidies - Capital	12 626	5 700	45.1%	5 700	45.1%	-	-	(100.0%)
Interest	358	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(53 074)	(44 500)	83.8%	(44 500)	83.8%	(40 393)	172.7%	10.2%
Suppliers and employees	(50 339)	(44 500)	88.4%	(44 500)	88.4%	(40 393)	172.7%	10.2%
Finance charges	(2 735)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 210	1 101	3.1%	1 101	3.1%	5 251	21.7%	(79.0%)
Cash Flow from Investing Activities								
Receipts	-	2	-	2	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	2	-	2	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(13 589)	-	-	-	-	(170)	-	(100.0%)
Capital assets	(13 589)	-	-	-	-	(170)	-	(100.0%)
Net Cash from/(used) Investing Activities	(13 589)	2	-	2	-	(170)	-	(101.2%)
Cash Flow from Financing Activities								
Receipts	2 374	5	.2%	5	.2%	2	-	133.5%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 399	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(24)	5	(19.2%)	5	(19.2%)	2	-	133.5%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 374	5	.2%	5	.2%	2	-	133.5%
Net Increase/(Decrease) in cash held	23 995	1 108	4.6%	1 108	4.6%	5 083	21.0%	(78.2%)
Cash/cash equivalents at the year begin:	41 298	-	-	-	-	7 883	56.6%	(100.0%)
Cash/cash equivalents at the year end:	65 293	1 726	2.6%	1 726	2.6%	12 966	34.0%	(86.7%)

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	821	2.4%	371	1.1%	33 026	96.5%	-	-	34 218	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	438	5.0%	143	1.6%	8 244	93.4%	-	-	8 825	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 747	12.6%	468	1.2%	32 490	86.2%	-	-	37 705	23.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	367	4.1%	164	1.8%	8 372	94.0%	-	-	8 903	5.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	485	3.1%	230	1.4%	15 179	95.5%	-	-	15 895	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 993	5.3%	611	1.1%	52 441	93.6%	-	-	56 045	34.7%	-	-	-	-
Total By Income Source	9 851	6.1%	1 986	1.2%	149 753	92.7%	-	-	161 590	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 064	20.3%	92	.9%	8 016	78.8%	-	-	10 172	6.3%	-	-	-	-
Commercial	859	7.0%	233	1.9%	11 241	91.1%	-	-	12 333	7.6%	-	-	-	-
Households	4 012	4.4%	1 087	1.2%	85 124	94.3%	-	-	90 223	56.8%	-	-	-	-
Other	2 917	6.0%	574	1.2%	45 371	92.9%	-	-	48 862	30.2%	-	-	-	-
Total By Customer Group	9 851	6.1%	1 986	1.2%	149 753	92.7%	-	-	161 590	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	2 506	3.2%	2 555	3.2%	1 888	2.4%	71 960	91.2%	78 910	84.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	473	64.7%	258	35.3%	-	-	-	-	731	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	361	49.0%	376	51.0%	-	-	-	-	737	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	283	17.7%	-	-	-	-	1 321	82.3%	1 604	1.7%
Auditor-General	995	16.0%	467	7.5%	47	.8%	4 720	75.8%	6 229	6.7%
Other	8	.1%	-	-	500	9.6%	4 704	90.3%	5 212	5.6%
Total	4 625	5.0%	3 657	3.9%	2 435	2.6%	82 705	88.5%	93 422	100.0%

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Financial Manager	Mr Frederick Strauss	027 652 8009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
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	129 100	34 224	26.5%	34 224	26.5%	33 054	27.6%	3.5%
Exchange Revenue								
Service charges - Electricity	37 526	7 943	21.2%	7 943	21.2%	8 106	23.8%	(2.0%)
Service charges - Water	11 489	3 394	29.5%	3 394	29.5%	3 280	30.1%	3.5%
Service charges - Waste Water Management	6 320	2 469	39.1%	2 469	39.1%	2 414	40.2%	2.3%
Service charges - Waste Management	6 247	2 436	39.0%	2 436	39.0%	2 310	38.9%	5.5%
Sale of Goods and Rendering of Services	214	32	15.0%	32	15.0%	53	26.1%	(39.6%)
Agency services	202	(17)	(8.3%)	(17)	(8.3%)	(12)	(6.2%)	40.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 262	426	33.7%	426	33.7%	383	32.0%	11.0%
Interest earned from Current and Non Current Assets	807	510	63.1%	510	63.1%	116	20.5%	339.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	204	59	28.8%	59	28.8%	52	26.9%	12.9%
Licence and permits	310	325	104.8%	325	104.8%	90	30.6%	260.7%
Operational Revenue	3 021	3	.1%	3	.1%	5	.2%	(34.7%)
Non-Exchange Revenue								
Property rates	19 090	18 958	99.3%	18 958	99.3%	18 003	101.3%	5.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28	5	17.4%	5	17.4%	10	37.6%	(51.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 945	(2 317)	(5.9%)	(2 317)	(5.9%)	(1 756)	(4.8%)	31.9%
Interest	1 076	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	2 358	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	137 958	28 588	20.7%	28 588	20.7%	25 389	19.0%	12.6%
Employee related costs	49 116	11 509	23.4%	11 509	23.4%	10 118	22.2%	13.7%
Remuneration of councillors	5 677	1 309	23.1%	1 309	23.1%	1 041	19.6%	25.7%
Bulk purchases - electricity	26 357	7 005	26.6%	7 005	26.6%	6 170	24.3%	13.5%
Inventory consumed	3 516	638	18.1%	638	18.1%	421	23.5%	51.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 274	-	-	-	-	-	-	-
Interest	2 135	(1)	(.1%)	(1)	(.1%)	104	5.1%	(101.2%)
Contracted services	15 746	3 828	24.3%	3 828	24.3%	5 329	37.0%	(28.2%)
Transfers and subsidies	200	1 287	643.4%	1 287	643.4%	-	-	(100.0%)
Irrecoverable debts written off	5 918	-	-	-	-	-	-	-
Operational costs	10 120	3 013	29.8%	3 013	29.8%	2 207	23.2%	36.5%
Losses on disposal of Assets	632	-	-	-	-	-	-	-
Other Losses	1 267	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 859)	5 636		5 636		7 665		
Transfers and subsidies - capital (monetary allocations)	151 755	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	142 896	5 636		5 636		7 665		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	142 896	5 636		5 636		7 665		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 896	5 636		5 636		7 665		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 896	5 636		5 636		7 665		

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	155 401	26 265	16.9%	26 265	16.9%	6 243	7.8%	320.7%
National Government	152 505	26 133	17.1%	26 133	17.1%	6 198	8.7%	321.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	152 505	26 133	17.1%	26 133	17.1%	6 198	7.9%	321.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 896	132	4.5%	132	4.5%	45	2.7%	191.7%
Capital Expenditure Functional	155 401	26 265	16.9%	26 265	16.9%	6 243	7.8%	320.7%
Municipal governance and administration	550	88	16.0%	88	16.0%	155	44.3%	(43.2%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	400	88	22.0%	88	22.0%	45	22.5%	95.5%
Internal audit	150	-	-	-	-	110	73.4%	(100.0%)
Community and Public Safety	260	-	-	-	-	-	-	-
Community and Social Services	80	-	-	-	-	-	-	-
Sport And Recreation	180	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 090	-	-	-	-	2 429	23.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	1 090	-	-	-	-	2 429	23.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	153 501	26 177	17.1%	26 177	17.1%	3 659	5.8%	615.3%
Energy sources	5 442	43	.8%	43	.8%	-	-	(100.0%)
Water Management	137 104	25 103	18.3%	25 103	18.3%	3 659	6.0%	586.0%
Waste Water Management	10 755	1 031	9.6%	1 031	9.6%	-	-	(100.0%)
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	265 287	148 902	56.1%	148 902	56.1%	83 804	48.1%	77.7%
Property rates	16 227	4 896	30.2%	4 896	30.2%	3 979	26.3%	23.1%
Service charges	53 819	12 674	23.6%	12 674	23.6%	13 033	18.5%	(2.7%)
Other revenue	3 734	89 957	2 409.2%	89 957	2 409.2%	52 379	(258.5%)	71.7%
Transfers and Subsidies - Operational	38 945	23 570	60.5%	23 570	60.5%	9 939	27.0%	137.2%
Transfers and Subsidies - Capital	151 755	17 313	11.4%	17 313	11.4%	4 362	6.1%	296.9%
Interest	807	491	60.8%	491	60.8%	112	19.9%	336.6%
Dividends	-	-	-	-	-	-	-	-
Payments	(107 264)	(117 203)	109.3%	(117 203)	109.3%	(71 864)	70.7%	63.1%
Suppliers and employees	(107 173)	(117 203)	109.4%	(117 203)	109.4%	(71 864)	70.9%	63.1%
Finance charges	(91)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	158 023	31 699	20.1%	31 699	20.1%	11 940	16.5%	165.5%
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	(155 401)	(26 265)	16.9%	(26 265)	16.9%	(6 243)	7.8%	320.7%
Capital assets	(155 401)	(26 265)	16.9%	(26 265)	16.9%	(6 243)	7.8%	320.7%
Net Cash from/(used) Investing Activities	(155 401)	(26 265)	16.9%	(26 265)	16.9%	(6 243)	7.8%	320.7%
Cash Flow from Financing Activities								
Receipts	-	28	-	28	-	(3)	-	(935.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	28	-	28	-	(3)	-	(935.2%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	28	-	28	-	(3)	-	(935.2%)
Net Increase/(Decrease) in cash held	2 623	5 462	208.3%	5 462	208.3%	5 693	(79.7%)	(4.1%)
Cash/cash equivalents at the year begin:	50	6 238	12 598.8%	6 238	12 598.8%	3 117	113.0%	100.1%
Cash/cash equivalents at the year end:	2 672	11 700	437.9%	11 700	437.9%	8 811	(201.1%)	32.8%

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	1 054	4.1%	649	2.5%	856	3.3%	23 300	90.1%	25 859	24.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 788	19.1%	693	7.4%	437	4.7%	6 441	68.8%	9 359	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 359	4.5%	5 044	16.7%	454	1.5%	23 433	77.4%	30 290	28.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	697	5.7%	493	4.1%	487	4.0%	10 461	86.2%	12 137	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	648	3.7%	450	2.6%	537	3.1%	15 845	90.6%	17 480	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	324	2.9%	294	2.7%	357	3.2%	10 086	91.2%	11 061	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	1.1%	14	0.9%	13	0.9%	1 465	97.2%	1 508	1.4%	-	-	-	-
Total By Income Source	5 885	5.5%	7 636	7.1%	3 141	2.9%	91 031	84.5%	107 693	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	684	16.0%	1 243	29.1%	259	6.1%	2 088	48.8%	4 274	4.0%	-	-	-	-
Commercial	1 342	18.6%	612	8.5%	263	3.6%	5 015	69.4%	7 231	6.7%	-	-	-	-
Households	3 859	4.0%	5 782	6.0%	2 619	2.7%	83 928	87.3%	96 188	89.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 885	5.5%	7 636	7.1%	3 141	2.9%	91 031	84.5%	107 693	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	1 197	100.0%	-	-	-	-	-	-	1 197	5.1%
Auditor-General	699	100.0%	-	-	-	-	-	-	699	3.0%
Other	(150)	(.7%)	(145)	(.7%)	345	1.6%	21 390	99.8%	21 440	91.9%
Total	1 746	7.5%	(145)	(.6%)	345	1.5%	21 390	91.7%	23 336	100.0%

Contact Details

Municipal Manager	Mr. Ian Izak Swartz	027 341 8500
Financial Manager	Mr. Werner C. Jonker	027 341 8508

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
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	79 565	6 952	8.7%	6 952	8.7%	21 901	29.9%	(68.3%)
Exchange Revenue								
Service charges - Electricity	14 468	2 128	14.7%	2 128	14.7%	3 422	25.5%	(37.8%)
Service charges - Water	4 606	714	15.5%	714	15.5%	1 180	26.8%	(39.5%)
Service charges - Waste Water Management	3 943	589	14.9%	589	14.9%	885	23.5%	(33.5%)
Service charges - Waste Management	3 035	443	14.6%	443	14.6%	708	24.4%	(37.5%)
Sale of Goods and Rendering of Services	118	20	17.0%	20	17.0%	35	33.3%	(43.1%)
Agency services	63	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 780	538	14.2%	538	14.2%	840	31.9%	(36.0%)
Interest earned from Current and Non Current Assets	685	275	40.1%	275	40.1%	67	11.5%	309.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	654	92	14.1%	92	14.1%	143	26.4%	(35.5%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	543	23	4.2%	23	4.2%	104	29.8%	(77.9%)
Non-Exchange Revenue								
Property rates	7 432	1 096	14.8%	1 096	14.8%	2 103	27.2%	(47.9%)
Surcharges and Taxes	1 485	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	0	6%	0	6%	0	1.7%	(65.2%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	37 768	908	2.4%	908	2.4%	12 190	34.4%	(92.6%)
Interest	971	126	13.0%	126	13.0%	224	36.4%	(43.5%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	87 049	10 609	12.2%	10 609	12.2%	12 063	14.9%	(12.1%)
Employee related costs	29 574	4 011	13.6%	4 011	13.6%	3 962	14.1%	1.2%
Remuneration of councillors	4 781	794	16.6%	794	16.6%	951	21.5%	(16.5%)
Bulk purchases - electricity	13 600	1 993	14.7%	1 993	14.7%	2 473	21.4%	(19.4%)
Inventory consumed	1 666	418	25.1%	418	25.1%	232	15.3%	79.7%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 400	-	-	-	-	-	-	-
Interest	130	11	8.8%	11	8.8%	(59)	(69.5%)	(119.3%)
Contracted services	9 384	1 733	18.5%	1 733	18.5%	1 645	17.3%	5.3%
Transfers and subsidies	86	-	-	-	-	5	8.0%	(100.0%)
Irrecoverable debts written off	5 400	103	1.9%	103	1.9%	366	36.6%	(71.9%)
Operational costs	12 029	1 546	12.9%	1 546	12.9%	2 488	24.5%	(37.9%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 484)	(3 657)		(3 657)		9 838		
Transfers and subsidies - capital (monetary allocations)	21 733	4 467	20.6%	4 467	20.6%	3 926	12.8%	13.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 249	810		810		13 764		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 249	810		810		13 764		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 249	810		810		13 764		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 249	810		810		13 764		

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	22 333	3 915	17.5%	3 915	17.5%	4 339	14.2%	(9.8%)
National Government	21 733	3 884	17.9%	3 884	17.9%	4 258	13.9%	(8.8%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 733	3 884	17.9%	3 884	17.9%	4 258	13.9%	(8.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	600	30	5.0%	30	5.0%	81	-	(62.7%)
Capital Expenditure Functional	22 333	3 915	17.5%	3 915	17.5%	4 339	14.2%	(9.8%)
Municipal governance and administration	0	5	474 500.0%	5	474 500.0%	81	-	(94.1%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	0	5	474 500.0%	5	474 500.0%	81	-	(94.1%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	600	-	-	-	-	-	-	-
Community and Social Services	600	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 963	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	1 963	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	19 770	3 910	19.8%	3 910	19.8%	4 258	19.7%	(8.2%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	19 770	3 884	19.6%	3 884	19.6%	4 258	19.7%	(8.8%)
Waste Water Management	0	-	-	-	-	-	-	-
Waste Management	0	25	2 541 500.0%	25	2 541 500.0%	-	-	(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	90 577	62 037	68.5%	62 037	68.5%	32 132	33.2%	93.1%
Property rates	5 689	4 262	74.9%	4 262	74.9%	1 987	28.1%	168.5%
Service charges	16 434	23 917	145.5%	23 917	145.5%	8 575	44.9%	178.9%
Other revenue	4 584	1 536	33.5%	1 536	33.5%	583	16.9%	163.4%
Transfers and Subsidies - Operational	37 672	17 322	46.0%	17 322	46.0%	15 386	44.9%	12.6%
Transfers and Subsidies - Capital	21 733	15 000	69.0%	15 000	69.0%	6 000	19.6%	150.0%
Interest	4 465	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(69 622)	(4 800)	6.9%	(4 800)	6.9%	(2 381)	3.7%	101.6%
Suppliers and employees	(69 492)	(4 800)	6.9%	(4 800)	6.9%	(2 381)	3.7%	101.6%
Finance charges	(130)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 955	57 236	273.1%	57 236	273.1%	29 751	92.9%	92.4%
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	(21 733)	(4 721)	21.7%	(4 721)	21.7%	(4 992)	16.3%	(5.4%)
Capital assets	(21 733)	(4 721)	21.7%	(4 721)	21.7%	(4 992)	16.3%	(5.4%)
Net Cash from/(used) Investing Activities	(21 733)	(4 721)	21.7%	(4 721)	21.7%	(4 992)	16.2%	(5.4%)
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	(778)	52 515	(6 751.2%)	52 515	(6 751.2%)	24 759	2 507.3%	112.1%
Cash/cash equivalents at the year begin:	2 953	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	2 175	52 515	2 414.1%	52 515	2 414.1%	24 759	313.1%	112.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 041	8.5%	353	2.9%	256	2.1%	10 638	86.6%	12 289	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	727	19.4%	164	4.4%	80	2.1%	2 777	74.1%	3 748	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	993	8.4%	950	8.1%	358	3.0%	9 465	80.4%	11 767	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	688	6.4%	264	2.4%	226	2.1%	9 643	89.1%	10 821	22.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	524	5.9%	217	2.5%	183	2.1%	7 880	89.5%	8 803	18.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	7.4%	6	1.0%	14	2.6%	490	89.0%	550	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	85	12.4%	82	12.0%	7	1.1%	510	74.6%	684	1.4%	-	-	-	-
Total By Income Source	4 097	8.4%	2 036	4.2%	1 125	2.3%	41 403	85.1%	48 662	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 047	7.1%	1 113	7.6%	418	2.8%	12 132	82.5%	14 710	30.2%	-	-	-	-
Commercial	871	25.0%	118	3.4%	97	2.8%	2 392	68.8%	3 477	7.1%	-	-	-	-
Households	2 180	7.2%	806	2.6%	610	2.0%	26 879	88.2%	30 474	62.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 097	8.4%	2 036	4.2%	1 125	2.3%	41 403	85.1%	48 662	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	52	3.5%	10	.7%	2	.1%	1 436	95.8%	1 500	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	52	3.5%	10	.7%	2	.1%	1 436	95.8%	1 500	100.0%

Contact Details

Municipal Manager	Mr Alistar Gibbons	053 285 0998
Financial Manager	Mr Sarel J Myburgh	053 285 0998

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	75 929	14 812	19.5%	14 812	19.5%	26 673	38.8%	(44.5%)
Exchange Revenue								
Service charges - Electricity	13 145	1 585	12.1%	1 585	12.1%	2 827	22.4%	(43.9%)
Service charges - Water	8 385	1 456	17.4%	1 456	17.4%	1 509	20.0%	(3.5%)
Service charges - Waste Water Management	1 389	372	26.8%	372	26.8%	513	29.5%	(27.3%)
Service charges - Waste Management	1 538	367	23.9%	367	23.9%	480	31.6%	(23.6%)
Sale of Goods and Rendering of Services	40	7	18.1%	7	18.1%	14	41.5%	(47.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 955	1 472	21.2%	1 472	21.2%	1 557	30.4%	(5.4%)
Interest earned from Current and Non Current Assets	143	14	10.0%	14	10.0%	52	38.4%	(72.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	498	97	19.5%	97	19.5%	111	32.7%	(12.3%)
Licence and permits	101	4	4.4%	4	4.4%	9	9.7%	(52.3%)
Operational Revenue	109	0	.3%	0	.3%	1	.1%	(79.8%)
Non-Exchange Revenue								
Property rates	9 396	9 162	97.5%	9 162	97.5%	8 563	100.4%	7.0%
Surcharges and Taxes	-	5	-	5	-	8	-	(35.8%)
Fines, penalties and forfeits	29	0	1.4%	0	1.4%	19	67.7%	(97.9%)
Licences or permits	29	1	2.3%	1	2.3%	1	2.9%	(18.5%)
Transfer and subsidies - Operational	34 173	268	.8%	268	.8%	11 011	36.9%	(97.6%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	98 147	10 286	10.5%	10 286	10.5%	14 096	14.6%	(27.0%)
Employee related costs	37 916	5 005	13.2%	5 005	13.2%	6 979	20.1%	(28.3%)
Remuneration of councillors	3 809	739	19.4%	739	19.4%	1 100	23.7%	(32.8%)
Bulk purchases - electricity	14 067	2 608	18.5%	2 608	18.5%	3 858	30.0%	(32.4%)
Inventory consumed	7 131	23	.3%	23	.3%	35	.6%	(35.5%)
Debt impairment	10 263	-	-	-	-	-	-	-
Depreciation and amortisation	5 839	-	-	-	-	-	-	-
Interest	2 240	604	26.9%	604	26.9%	464	17.2%	30.2%
Contracted services	4 207	393	9.3%	393	9.3%	534	17.2%	(26.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	12 674	915	7.2%	915	7.2%	1 126	9.8%	(18.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 218)	4 526		4 526		12 577		
Transfers and subsidies - capital (monetary allocations)	13 807	2 252	16.3%	2 252	16.3%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 411)	6 778		6 778		12 577		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 411)	6 778		6 778		12 577		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 411)	6 778		6 778		12 577		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 411)	6 778		6 778		12 577		

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	14 107	2 299	16.3%	2 299	16.3%	1 382	13.4%	66.4%
National Government	13 807	2 252	16.3%	2 252	16.3%	994	11.5%	126.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	376	-	(100.0%)
Transfers recognised - capital	13 807	2 252	16.3%	2 252	16.3%	1 369	13.5%	64.5%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	300	47	15.8%	47	15.8%	13	6.3%	275.2%
Capital Expenditure Functional	14 107	2 299	16.3%	2 299	16.3%	1 382	13.4%	66.4%
Municipal governance and administration	300	47	15.8%	47	15.8%	388	194.1%	(87.8%)
Executive and Council	300	47	15.8%	47	15.8%	388	194.1%	(87.8%)
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	13 807	2 252	16.3%	2 252	16.3%	994	9.8%	126.6%
Energy sources	1 483	-	-	-	-	-	-	-
Water Management	12 324	2 252	18.3%	2 252	18.3%	994	13.9%	126.6%
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	-	19 869	-	19 869	-	23 974	-	(17.1%)
Property rates	-	333	-	333	-	626	-	(46.8%)
Service charges	-	1 681	-	1 681	-	1 872	-	(10.2%)
Other revenue	-	15 005	-	15 005	-	6 565	-	128.6%
Transfers and Subsidies - Operational	-	-	-	-	-	12 912	-	(100.0%)
Transfers and Subsidies - Capital	-	2 850	-	2 850	-	2 000	-	42.5%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(254)	(18 092)	7 122.6%	(18 092)	7 122.6%	(25 676)	10 653.9%	(29.5%)
Suppliers and employees	(254)	(18 092)	7 122.6%	(18 092)	7 122.6%	(25 676)	10 653.9%	(29.5%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(254)	1 776	(699.3%)	1 776	(699.3%)	(1 702)	706.2%	(204.4%)
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	-	(2 299)	-	(2 299)	-	(1 382)	-	66.4%
Capital assets	-	(2 299)	-	(2 299)	-	(1 382)	-	66.4%
Net Cash from/(used) Investing Activities	-	(2 299)	-	(2 299)	-	(1 382)	-	66.4%
Cash Flow from Financing Activities								
Receipts	-	(6)	-	(6)	-	1	-	(791.6%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(6)	-	(6)	-	1	-	(791.6%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(6)	-	(6)	-	1	-	(791.6%)
Net Increase/(Decrease) in cash held	(254)	(529)	208.3%	(529)	208.3%	(3 083)	1 279.1%	(82.8%)
Cash/cash equivalents at the year begin:	3 533	856	24.2%	856	24.2%	4 423	61.1%	(80.6%)
Cash/cash equivalents at the year end:	3 279	1 183	36.1%	1 183	36.1%	1 341	19.2%	(11.8%)

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	1 650	3.1%	640	1.2%	525	1.0%	50 819	94.7%	53 635	43.5%	-	-	135 564	252.8%
Trade and Other Receivables from Exchange Transactions - Electricity	796	32.8%	168	6.9%	131	5.4%	1 334	54.9%	2 430	2.0%	-	-	7 030	289.3%
Receivables from Non-exchange Transactions - Property Rates	8 136	51.5%	83	5.5%	72	5.5%	7 492	47.5%	15 784	12.8%	89	6%	15 957	101.1%
Receivables from Exchange Transactions - Waste Water Management	387	4.4%	162	1.8%	146	1.6%	8 179	92.2%	8 874	7.2%	-	-	9 932	111.9%
Receivables from Exchange Transactions - Waste Management	377	4.3%	163	1.9%	148	1.7%	8 091	92.2%	8 779	7.1%	-	-	11 196	127.5%
Receivables from Exchange Transactions - Property Rental Debtors	97	10.9%	38	4.2%	32	3.6%	723	81.3%	890	7%	-	-	500	56.2%
Interest on Arrear Debtor Accounts	1 533	4.7%	674	2.1%	723	2.2%	29 795	91.0%	32 725	26.5%	35	1%	15 543	47.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	204	100.0%	204	2%	-	-	-	-
Total By Income Source	12 977	10.5%	1 927	1.6%	1 777	1.4%	106 638	86.5%	123 320	100.0%	124	.1%	195 722	158.7%
Debtors Age Analysis By Customer Group														
Organs of State	119	20.8%	44	7.7%	39	6.8%	370	64.7%	572	5%	124	21.7%	172	30.0%
Commercial	1 313	27.1%	196	4.1%	171	3.5%	3 160	65.3%	4 839	3.9%	-	-	12 687	262.2%
Households	11 546	9.8%	1 687	1.4%	1 568	1.3%	103 108	87.4%	117 909	96.6%	-	-	182 863	155.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 977	10.5%	1 927	1.6%	1 777	1.4%	106 638	86.5%	123 320	100.0%	124	.1%	195 722	158.7%

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	1 828	4.2%	2 035	4.7%	1 828	4.2%	37 985	87.0%	43 676	43.1%
Bulk Water	571	3.1%	906	4.9%	233	1.3%	16 675	90.7%	18 385	18.1%
PAYE deductions	486	100.0%	-	-	-	-	-	-	486	5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	333	100.0%	-	-	-	-	-	-	333	3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	344	62.4%	133	24.2%	74	13.4%	-	-	551	5%
Auditor-General	49	9%	57	1.1%	52	1.0%	5 153	97.0%	5 311	5.2%
Other	8 455	25.9%	1 783	5.5%	1 387	4.2%	21 053	64.4%	32 679	32.2%
Total	12 066	11.9%	4 915	4.8%	3 574	3.5%	80 866	79.7%	101 421	100.0%

Contact Details

Municipal Manager	Mr O.J. Isaacs	054 933 1022
Financial Manager	Mr P. J. Van Der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
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	82 342	26 458	32.1%	26 458	32.1%	23 485	29.3%	12.7%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 030	415	4.6%	415	4.6%	418	4.9%	(.7%)
Agency services	-	136	-	136	-	135	-	.4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	74	31	41.4%	31	41.4%	12	17.6%	147.3%
Interest earned from Current and Non Current Assets	1 466	507	34.6%	507	34.6%	250	16.2%	102.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 413	382	27.0%	382	27.0%	314	24.9%	21.5%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	930	42	4.5%	42	4.5%	18	1.9%	135.3%
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 429	24 946	35.9%	24 946	35.9%	22 336	32.9%	11.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	84 070	16 899	20.1%	16 899	20.1%	16 207	19.8%	4.3%
Employee related costs	49 756	11 540	23.2%	11 540	23.2%	10 052	21.3%	14.8%
Remuneration of councillors	4 605	1 119	24.3%	1 119	24.3%	1 104	24.8%	1.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	333	160	47.9%	160	47.9%	39	20.1%	310.1%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 092	-	-	-	-	-	-	-
Interest	132	37	27.8%	37	27.8%	34	21.9%	7.3%
Contracted services	16 254	1 154	7.1%	1 154	7.1%	1 598	8.9%	(27.8%)
Transfers and subsidies	581	306	52.7%	306	52.7%	439	199.4%	(30.2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	11 316	2 584	22.8%	2 584	22.8%	2 941	28.4%	(12.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 728)	9 559		9 559		7 278		
Transfers and subsidies - capital (monetary allocations)	80	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 648)	9 559		9 559		7 278		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 648)	9 559		9 559		7 278		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 648)	9 559		9 559		7 278		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 648)	9 559		9 559		7 278		

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	1 115	-	-	-	-	34	7.6%	(100.0%)
National Government	80	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	80	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 035	-	-	-	-	34	14.6%	(100.0%)
Capital Expenditure Functional	1 115	-	-	-	-	34	7.6%	(100.0%)
Municipal governance and administration	1 115	-	-	-	-	34	9.1%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 115	-	-	-	-	34	9.5%	(100.0%)
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	82 472	61 935	75.1%	61 935	75.1%	50 449	61.4%	22.8%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	11 496	32 700	284.4%	32 700	284.4%	45 587	366.1%	(28.3%)
Transfers and Subsidies - Operational	69 429	28 710	41.4%	28 710	41.4%	4 576	6.7%	527.4%
Transfers and Subsidies - Capital	80	-	-	-	-	217	100.0%	(100.0%)
Interest	1 466	525	35.8%	525	35.8%	69	4.3%	658.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(84 167)	(34 818)	41.4%	(34 818)	41.4%	(21 419)	26.2%	62.6%
Suppliers and employees	(83 453)	(34 818)	41.7%	(34 818)	41.7%	(21 419)	26.3%	62.6%
Finance charges	(132)	-	-	-	-	-	-	-
Transfers and grants	(581)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 695)	27 118	(1 599.9%)	27 118	(1 599.9%)	29 031	11 677.9%	(6.6%)
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	(1 115)	-	-	-	-	(34)	7.6%	(100.0%)
Capital assets	(1 115)	-	-	-	-	(34)	7.6%	(100.0%)
Net Cash from/(used) Investing Activities	(1 115)	-	-	-	-	(34)	7.6%	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(230)	-	-	-	-	-	-	-
Repayment of borrowing	(230)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(230)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 040)	27 118	(892.0%)	27 118	(892.0%)	28 997	(8 021.6%)	(6.5%)
Cash/cash equivalents at the year begin:	8 083	12 788	158.2%	12 788	158.2%	9 145	140.0%	39.8%
Cash/cash equivalents at the year end:	5 043	36 419	722.2%	36 419	722.2%	38 142	618.3%	(4.5%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	122	8.8%	120	8.7%	105	7.6%	1 033	74.9%	1 380	71.4%	-	-	-	-
Interest on Arrear Debtor Accounts	11	2.3%	10	2.2%	9	1.9%	447	93.6%	478	24.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	54.2%	12	16.3%	12	16.2%	10	13.3%	74	3.9%	-	-	-	-
Total By Income Source	173	9.0%	142	7.4%	127	6.6%	1 490	77.1%	1 932	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	119	11.1%	118	11.0%	100	9.3%	732	68.5%	1 068	55.3%	-	-	-	-
Commercial	0	2%	0	2%	0	2%	96	99.5%	96	5.0%	-	-	-	-
Households	54	7.1%	24	3.1%	27	3.5%	662	86.3%	768	39.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	173	9.0%	142	7.4%	127	6.6%	1 490	77.1%	1 932	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	14	100.0%	-	-	-	-	-	-	14	100.0%
Total	14	100.0%	-	-	-	-	-	-	14	100.0%

Contact Details

Municipal Manager	Mr Sydney Adams	027 712 8000
Financial Manager	Mr Rajiv Datadin	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
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	164 258	10 386	6.3%	10 386	6.3%	8 827	5.3%	17.7%
Exchange Revenue								
Service charges - Electricity	23 757	2 050	8.6%	2 050	8.6%	1 837	7.9%	11.6%
Service charges - Water	17 040	872	5.1%	872	5.1%	(1 244)	(7.3%)	(170.1%)
Service charges - Waste Water Management	4 447	664	14.9%	664	14.9%	797	20.0%	(16.6%)
Service charges - Waste Management	3 885	829	21.3%	829	21.3%	832	25.1%	(4.4%)
Sale of Goods and Rendering of Services	65	7	10.2%	7	10.2%	22	43.9%	(70.5%)
Agency services	575	33	5.8%	33	5.8%	86	22.9%	(61.5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 861	1 699	17.2%	1 699	17.2%	3 041	24.7%	(44.1%)
Interest earned from Current and Non Current Assets	425	171	40.2%	171	40.2%	10	2.8%	1 680.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	408	15	3.7%	15	3.7%	25	23.7%	(39.9%)
Rental from Fixed Assets	553	4	.8%	4	.8%	2	.3%	124.8%
Licence and permits	460	33	7.3%	33	7.3%	5	4.0%	598.3%
Operational Revenue	2 118	26	1.2%	26	1.2%	2	.4%	964.4%
Non-Exchange Revenue								
Property rates	26 259	2 847	10.8%	2 847	10.8%	2 142	8.5%	32.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 470	4	.0%	4	.0%	(373)	(1.4%)	(101.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 933	-	-	-	-	-	-	-
Interest	-	1 132	-	1 132	-	1 643	869.2%	(31.1%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	163 062	17 974	11.0%	17 974	11.0%	9 505	5.8%	89.1%
Employee related costs	48 726	6 217	12.8%	6 217	12.8%	5 727	11.6%	8.6%
Remuneration of councillors	4 466	736	16.5%	736	16.5%	712	18.2%	3.3%
Bulk purchases - electricity	25 770	5 887	22.8%	5 887	22.8%	185	.7%	3 081.1%
Inventory consumed	3 654	481	13.2%	481	13.2%	282	14.4%	70.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 961	-	-	-	-	-	-	-
Interest	611	1 033	169.1%	1 033	169.1%	-	-	(100.0%)
Contracted services	16 561	1 004	6.1%	1 004	6.1%	1 836	8.7%	(45.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 000	-	-	-	-	-	-	-
Operational costs	17 314	2 616	15.1%	2 616	15.1%	761	4.6%	243.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 196	(7 589)		(7 589)		(678)		
Transfers and subsidies - capital (monetary allocations)	35 459	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 655	(7 589)		(7 589)		(678)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	36 655	(7 589)		(7 589)		(678)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 655	(7 589)		(7 589)		(678)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 655	(7 589)		(7 589)		(678)		

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	37 819	1 631	4.3%	1 631	4.3%	1 754	5.3%	(7.0%)
National Government	35 459	1 414	4.0%	1 414	4.0%	697	2.4%	102.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 459	1 414	4.0%	1 414	4.0%	697	2.4%	102.8%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 360	216	9.2%	216	9.2%	1 056	23.5%	(79.5%)
Capital Expenditure Functional	37 819	1 631	4.3%	1 631	4.3%	1 754	5.3%	(7.0%)
Municipal governance and administration	600	216	36.1%	216	36.1%	1	.1%	15 367.1%
Executive and Council	300	216	72.1%	216	72.1%	1	.2%	15 367.1%
Finance and administration	300	-	-	-	-	-	-	-
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	37 219	1 414	3.8%	1 414	3.8%	1 752	5.5%	(19.3%)
Energy sources	4 530	-	-	-	-	986	10.7%	(100.0%)
Water Management	32 689	1 414	4.3%	1 414	4.3%	766	3.8%	84.7%
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	199 228	57 976	29.1%	57 976	29.1%	12 036	7.9%	381.7%
Property rates	17 069	24 515	143.6%	24 515	143.6%	1 092	6.7%	2 145.7%
Service charges	34 853	32 073	92.0%	32 073	92.0%	6 159	17.9%	420.8%
Other revenue	21 048	1 388	6.6%	1 388	6.6%	648	3.2%	114.3%
Transfers and Subsidies - Operational	54 933	-	-	-	-	238	.5%	(100.0%)
Transfers and Subsidies - Capital	70 918	-	-	-	-	3 900	13.1%	(100.0%)
Interest	408	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(117 919)	(8 680)	7.4%	(8 680)	7.4%	(7 874)	6.7%	10.2%
Suppliers and employees	(117 308)	(8 680)	7.4%	(8 680)	7.4%	(7 874)	6.9%	10.2%
Finance charges	(611)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 310	49 296	60.6%	49 296	60.6%	4 162	11.8%	1 084.3%
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	(35 459)	(1 627)	4.6%	(1 627)	4.6%	(2 278)	7.7%	(28.6%)
Capital assets	(35 459)	(1 627)	4.6%	(1 627)	4.6%	(2 278)	7.7%	(28.6%)
Net Cash from/(used) Investing Activities	(35 459)	(1 627)	4.6%	(1 627)	4.6%	(2 278)	7.7%	(28.6%)
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	45 851	47 669	104.0%	47 669	104.0%	1 884	34.7%	2 429.7%
Cash/cash equivalents at the year begin:	24 671	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	70 522	47 689	67.6%	47 689	67.6%	1 884	15.7%	2 430.7%

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	3 493	5.3%	4 143	6.3%	1 881	2.9%	55 982	85.5%	65 499	32.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 363	9.2%	437	2.9%	491	3.3%	12 584	84.6%	14 875	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 250	5.3%	4 899	8.1%	4 584	7.5%	48 040	79.0%	60 774	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	996	3.6%	600	2.2%	436	1.6%	25 524	92.6%	27 556	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 178	3.8%	671	2.2%	860	2.8%	28 306	91.3%	31 015	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	125	4.8%	71	2.7%	69	2.7%	2 315	89.7%	2 579	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	2.3%	1	1.0%	2	2.0%	94	94.7%	99	-	-	-	-	-
Total By Income Source	10 407	5.1%	10 822	5.3%	8 324	4.1%	172 845	85.4%	202 398	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 575	6.0%	4 408	10.3%	4 362	10.2%	31 591	73.6%	42 936	21.2%	-	-	-	-
Commercial	2 269	8.0%	1 105	3.9%	1 266	4.5%	23 576	83.6%	28 216	13.9%	-	-	-	-
Households	5 563	4.2%	5 309	4.0%	2 697	2.1%	117 677	89.7%	131 246	64.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 407	5.1%	10 822	5.3%	8 324	4.1%	172 845	85.4%	202 398	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	2 895	3.0%	3 860	4.0%	-	-	90 910	93.1%	97 664	82.2%
Bulk Water	179	44.9%	220	55.1%	-	-	-	-	399	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	257	49.5%	257	49.5%	-	-	5	1.0%	519	4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 697	17.3%	2 010	20.5%	346	3.5%	5 769	58.7%	9 822	8.3%
Auditor-General	282	2.8%	576	5.7%	92	.9%	9 192	90.6%	10 141	8.5%
Other	-	-	128	59.9%	66	31.1%	19	9.0%	213	.2%
Total	5 309	4.5%	7 049	5.9%	504	.4%	105 896	89.2%	118 758	100.0%

Contact Details

Municipal Manager	Mr Disang Molaole	053 621 0026
Financial Manager	Mrs Ophelia Saull	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
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	223 184	69 290	31.0%	69 290	31.0%	84 323	42.1%	(17.8%)
Operating Revenue								
Exchange Revenue								
Service charges - Electricity	41 545	10 201	24.6%	10 201	24.6%	34 846	99.3%	(70.7%)
Service charges - Water	20 724	4 567	22.0%	4 567	22.0%	3 694	18.9%	23.6%
Service charges - Waste Water Management	12 212	3 530	28.9%	3 530	28.9%	3 132	27.2%	12.7%
Service charges - Waste Management	8 065	2 281	28.3%	2 281	28.3%	2 107	29.2%	8.3%
Sale of Goods and Rendering of Services	270	50	18.6%	50	18.6%	68	26.3%	(26.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 986	5 945	35.0%	5 945	35.0%	3 877	36.1%	53.3%
Interest earned from Current and Non Current Assets	146	140	95.9%	140	95.9%	20	25.9%	593.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	28	-	-	-	-	2	9.2%	(100.0%)
Rental from Fixed Assets	83	56	66.7%	56	66.7%	45	58.9%	24.0%
Licence and permits	30	14	48.6%	14	48.6%	-	-	(100.0%)
Operational Revenue	1 095	161	14.7%	161	14.7%	172	16.3%	(6.0%)
Non-Exchange Revenue								
Property rates	18 702	8 287	44.3%	8 287	44.3%	7 968	41.8%	4.0%
Surcharges and Taxes	1	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 653	709	2.8%	709	2.8%	996	4.3%	(28.9%)
Licences or permits	353	414	117.2%	414	117.2%	176	52.6%	135.9%
Transfer and subsidies - Operational	74 744	31 977	42.8%	31 977	42.8%	27 219	39.2%	17.5%
Interest	2 547	959	37.7%	959	37.7%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	222 725	34 148	15.3%	34 148	15.3%	37 505	17.4%	(9.0%)
Employee related costs	72 523	13 971	19.3%	13 971	19.3%	13 905	20.2%	5%
Remuneration of councillors	5 746	1 543	26.9%	1 543	26.9%	1 386	25.6%	11.3%
Bulk purchases - electricity	49 961	11 828	23.7%	11 828	23.7%	13 998	33.3%	(15.5%)
Inventory consumed	3 513	966	27.5%	966	27.5%	1 250	29.4%	(22.7%)
Debt impairment	19 282	-	-	-	-	-	-	-
Depreciation and amortisation	26 933	86	3%	86	3%	-	-	(100.0%)
Interest	1 350	-	-	-	-	-	-	-
Contracted services	16 134	1 294	8.0%	1 294	8.0%	3 067	20.7%	(57.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 142	223	10.4%	223	10.4%	207	9%	7.6%
Operational costs	24 217	4 237	17.5%	4 237	17.5%	3 691	14.3%	14.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	923	-	-	-	-	-	-	-
Surplus/(Deficit)	459	35 142		35 142		46 818		
Transfers and subsidies - capital (monetary allocations)	27 609	11 003	39.9%	11 003	39.9%	12 200	33.6%	(9.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 068	46 145		46 145		59 018		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	28 068	46 145		46 145		59 018		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 068	46 145		46 145		59 018		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 068	46 145		46 145		59 018		

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	30 579	1 105	3.6%	1 105	3.6%	6 770	17.9%	(83.7%)
National Government	27 609	1 056	3.8%	1 056	3.8%	6 737	18.5%	(84.3%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 609	1 056	3.8%	1 056	3.8%	6 737	18.5%	(84.3%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 970	49	1.7%	49	1.7%	33	2.3%	50.4%
Capital Expenditure Functional	30 579	1 105	3.6%	1 105	3.6%	6 770	17.9%	(83.7%)
Municipal governance and administration	470	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	470	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	5 502	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	5 502	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 902	49	.6%	49	.6%	4 640	35.9%	(98.9%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	7 902	49	6%	49	6%	4 640	35.9%	(98.9%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	16 705	1 056	6.3%	1 056	6.3%	2 130	13.3%	(50.4%)
Energy sources	1 300	-	-	-	-	-	-	-
Water Management	3 081	-	-	-	-	-	-	-
Waste Water Management	12 324	1 056	8.6%	1 056	8.6%	2 130	14.2%	(50.4%)
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	209 220	65 122	31.1%	65 122	31.1%	63 744	29.6%	2.2%
Property rates	15 577	11	.1%	11	.1%	1 128	7.0%	(99.0%)
Service charges	63 631	12 341	19.4%	12 341	19.4%	7 964	11.7%	55.0%
Other revenue	27 514	9 727	35.4%	9 727	35.4%	22 733	90.9%	(57.2%)
Transfers and Subsidies - Operational	74 744	31 977	42.8%	31 977	42.8%	27 219	39.2%	17.5%
Transfers and Subsidies - Capital	27 609	11 003	39.9%	11 003	39.9%	4 700	12.9%	134.1%
Interest	146	63	43.4%	63	43.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(169 005)	(26 685)	15.8%	(26 685)	15.8%	(36 486)	23.0%	(26.9%)
Suppliers and employees	(167 655)	(26 685)	15.9%	(26 685)	15.9%	(36 486)	23.2%	(26.9%)
Finance charges	(1 350)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 215	38 437	95.6%	38 437	95.6%	27 258	48.3%	41.0%
Cash Flow from Investing Activities								
Receipts	445	-	-	-	-	-	-	-
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	445	-	-	-	-	-	-	-
Payments	(30 579)	(1 214)	4.0%	(1 214)	4.0%	(4 910)	13.0%	(75.3%)
Capital assets	(30 579)	(1 214)	4.0%	(1 214)	4.0%	(4 910)	13.0%	(75.3%)
Net Cash from/(used) Investing Activities	(30 133)	(1 214)	4.0%	(1 214)	4.0%	(4 910)	13.6%	(75.3%)
Cash Flow from Financing Activities								
Receipts	-	26	-	26	-	10	-	160.7%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	26	-	26	-	10	-	160.7%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	26	-	26	-	10	-	160.7%
Net Increase/(Decrease) in cash held	10 082	37 249	369.5%	37 249	369.5%	22 357	110.8%	66.6%
Cash/cash equivalents at the year begin:	17 063	(1 328)	(7.8%)	(1 328)	(7.8%)	1 553	(25.3%)	(185.5%)
Cash/cash equivalents at the year end:	27 145	35 921	132.3%	35 921	132.3%	24 307	173.1%	47.8%

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	(1 323)	(1.2%)	1 592	1.5%	1 522	1.4%	107 618	98.4%	109 409	30.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 291	10.3%	1 549	6.9%	1 251	5.6%	17 235	77.2%	22 327	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 358	7.4%	780	1.7%	3 656	8.1%	37 504	82.8%	45 299	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 290	2.1%	1 198	2.0%	1 161	1.9%	57 577	94.0%	61 226	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	662	1.1%	815	1.3%	791	1.3%	59 868	96.3%	62 137	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(9)	(.3%)	1	-	1	-	3 277	100.2%	3 270	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 302	3.9%	2 334	3.9%	2 263	3.8%	62 635	88.4%	59 534	16.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	(1 123)	363.7%	8	(2.5%)	5	(1.6%)	801	(259.5%)	(309)	(.1%)	-	-	-	-
Total By Income Source	7 449	2.1%	8 277	2.3%	10 650	2.9%	336 516	92.7%	362 892	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 757	26.0%	748	7.0%	1 257	11.8%	5 861	55.2%	10 624	2.9%	-	-	-	-
Commercial	1 078	20.8%	455	8.8%	325	6.3%	3 327	64.2%	5 185	1.4%	-	-	-	-
Households	2 524	.8%	6 220	1.9%	7 764	2.4%	312 369	95.0%	328 877	90.6%	-	-	-	-
Other	1 090	6.0%	853	4.7%	1 305	7.2%	14 959	82.2%	18 207	5.0%	-	-	-	-
Total By Customer Group	7 449	2.1%	8 277	2.3%	10 650	2.9%	336 516	92.7%	362 892	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	-	-	-	-	-	-	8 094	100.0%	8 094	99.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	82	100.0%	82	1.0%
Total	-	-	-	-	-	-	8 176	100.0%	8 176	100.0%

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Takalani Daniel Tshikundu	051 753 2050

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
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	308 441	(185 803)	(60.2%)	(185 803)	(60.2%)	114 097	36.1%	(262.8%)
Exchange Revenue								
Service charges - Electricity	130 411	8 620	6.6%	8 620	6.6%	26 451	21.5%	(67.4%)
Service charges - Water	37 599	(201 840)	(536.8%)	(201 840)	(536.8%)	27 275	68.6%	(840.0%)
Service charges - Waste Water Management	14 542	1 494	10.3%	1 494	10.3%	4 197	17.2%	(64.4%)
Service charges - Waste Management	7 278	765	10.5%	765	10.5%	2 113	14.8%	(63.8%)
Sale of Goods and Rendering of Services	1 440	99	6.9%	99	6.9%	411	10.6%	(75.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 043	823	20.4%	823	20.4%	1 162	62.3%	(29.2%)
Interest earned from Current and Non Current Assets	1 520	52	3.4%	52	3.4%	51	4.6%	1.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	525	107	20.5%	107	20.5%	132	15.4%	(18.5%)
Licence and permits	1 638	59	3.6%	59	3.6%	97	4.7%	(39.1%)
Operational Revenue	18	80	457.2%	80	457.2%	8	359.8%	882.1%
Non-Exchange Revenue								
Property rates	44 419	3 059	6.9%	3 059	6.9%	28 479	65.8%	(89.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	114	2	1.9%	2	1.9%	5	.4%	(57.5%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	64 335	-	-	-	-	22 268	37.4%	(100.0%)
Interest	450	875	194.5%	875	194.5%	1 442	483.3%	(39.3%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	110	-	-	-	-	7	.8%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	284 956	22 843	8.0%	22 843	8.0%	63 591	20.1%	(64.1%)
Employee related costs	110 816	-	-	-	-	23 156	24.1%	(100.0%)
Remuneration of councillors	5 675	-	-	-	-	1 443	26.3%	(100.0%)
Bulk purchases - electricity	94 068	18 315	19.5%	18 315	19.5%	30 460	35.3%	(39.9%)
Inventory consumed	3 139	478	15.2%	478	15.2%	751	8.7%	(36.4%)
Debt impairment	0	-	-	-	-	-	-	-
Depreciation and amortisation	10 359	-	-	-	-	-	-	-
Interest	1 845	101	5.5%	101	5.5%	82	1.5%	23.8%
Contracted services	22 669	1 947	8.6%	1 947	8.6%	2 739	11.8%	(28.9%)
Transfers and subsidies	0	-	-	-	-	-	-	-
Irrecoverable debts written off	13 017	-	-	-	-	-	-	-
Operational costs	23 368	2 003	8.6%	2 003	8.6%	4 961	7.3%	(59.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-
Surplus/(Deficit)	23 485	(208 646)		(208 646)		50 506		
Transfers and subsidies - capital (monetary allocations)	38 471	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 956	(208 646)		(208 646)		50 506		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	61 956	(208 646)		(208 646)		50 506		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 956	(208 646)		(208 646)		50 506		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 956	(208 646)		(208 646)		50 506		

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	47 634	3 157	6.6%	3 157	6.6%	2 598	6.3%	21.5%
National Government	39 113	2 927	7.5%	2 927	7.5%	2 598	6.3%	12.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 113	2 927	7.5%	2 927	7.5%	2 598	6.3%	12.6%
Borrowing	0	-	-	-	-	-	-	-
Internally generated funds	8 521	230	2.7%	230	2.7%	-	-	(100.0%)
Capital Expenditure Functional	47 658	3 157	6.6%	3 157	6.6%	2 598	6.3%	21.5%
Municipal governance and administration	136	230	169.3%	230	169.3%	-	-	(100.0%)
Executive and Council	91	-	-	-	-	-	-	-
Finance and administration	45	230	508.8%	230	508.8%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	5 443	548	10.1%	548	10.1%	-	-	(100.0%)
Community and Social Services	15	-	-	-	-	-	-	-
Sport And Recreation	5 422	548	10.1%	548	10.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	6	-	-	-	-	-	-	-
Health	8	-	-	-	-	-	-	-
Economic and Environmental Services	8	-	-	-	-	2 515	11.1%	(100.0%)
Planning and Development	8	-	-	-	-	-	-	-
Road Transport	0	-	-	-	-	2 515	11.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	42 071	2 379	5.7%	2 379	5.7%	83	.5%	2 767.8%
Energy sources	21 146	-	-	-	-	83	3.5%	(100.0%)
Water Management	17 675	2 379	13.5%	2 379	13.5%	-	-	(100.0%)
Waste Water Management	3 250	-	-	-	-	-	-	-
Waste Management	0	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24			2022/23
	Budget	First Quarter		First Quarter
		Year to Date	Year to Date	
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
R thousands								
Cash Flow from Operating Activities								
Receipts	288 421	208 515	72.3%	208 515	72.3%	59 006	19.3%	253.4%
Property rates	38 937	15 877	40.8%	15 877	40.8%	4 995	11.8%	245.9%
Service charges	131 558	144 563	109.9%	144 563	109.9%	25 268	19.2%	472.1%
Other revenue	31 950	24 447	76.5%	24 447	76.5%	552	1.7%	4 332.1%
Transfers and Subsidies - Operational	59 591	23 628	39.7%	23 628	39.7%	21 592	36.2%	9.4%
Transfers and Subsidies - Capital	23 102	-	-	-	-	7 000	17.0%	(100.0%)
Interest	3 282	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(263 329)	(29 513)	11.2%	(29 513)	11.2%	(26 287)	10.2%	12.3%
Suppliers and employees	(259 541)	(29 513)	11.4%	(29 513)	11.4%	(26 287)	10.4%	12.3%
Finance charges	(3 788)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 092	179 002	713.4%	179 002	713.4%	32 719	68.2%	447.1%
Cash Flow from Investing Activities								
Receipts	652	3	.4%	3	.4%	7	.1%	(62.7%)
Proceeds on disposal of PPE	650	-	-	-	-	7	.8%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	0	(100.0%)	0	(100.0%)	-	-	(100.0%)
Decrease (increase) in non-current investments	2	3	139.9%	3	139.9%	-	-	(100.0%)
Payments	(39 544)	-	-	-	-	-	-	-
Capital assets	(39 544)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(38 892)	3	-	3	-	7	-	(62.7%)
Cash Flow from Financing Activities								
Receipts	28	-	-	-	-	(8)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(0)	-	-	-	-	(8)	-	(100.0%)
Payments	(1 600)	-	-	-	-	-	-	-
Repayment of borrowing	(1 600)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 572)	-	-	-	-	(8)	.5%	(100.0%)
Net Increase/(Decrease) in cash held	(15 373)	179 005	(1 164.4%)	179 005	(1 164.4%)	32 717	233.3%	447.1%
Cash/cash equivalents at the year begin:	17 887	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	2 514	179 005	7 119.7%	179 005	7 119.7%	32 717	224.9%	447.1%

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	6 725	5.8%	2 217	1.9%	2 605	2.2%	104 972	90.1%	116 518	31.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 432	16.9%	4 453	6.6%	9 060	13.4%	42 813	63.2%	67 758	18.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 915	5.1%	12 986	11.2%	1 662	1.4%	95 904	82.3%	116 467	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 069	6.7%	1 243	2.7%	1 009	2.2%	40 659	88.4%	45 981	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 576	6.5%	644	2.6%	513	2.1%	21 623	88.8%	24 355	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1.9%	15	.9%	15	.9%	1 560	96.2%	1 622	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	28 747	7.7%	21 559	5.8%	14 865	4.0%	307 530	82.5%	372 702	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 167	6.5%	1 047	5.8%	572	3.2%	15 286	84.6%	18 071	4.8%	-	-	-	-
Commercial	7 958	6.4%	5 716	4.6%	8 397	6.8%	101 790	82.2%	123 862	33.2%	-	-	-	-
Households	19 622	8.5%	14 796	6.4%	5 896	2.6%	190 454	82.5%	230 768	61.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 747	7.7%	21 559	5.8%	14 865	4.0%	307 530	82.5%	372 702	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	0	-	7 242	4.1%	14 243	8.0%	156 052	87.9%	177 537	91.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	.1%	174	1.6%	1 003	9.0%	9 976	89.4%	11 160	5.7%
Auditor-General	-	-	-	-	-	-	5 538	100.0%	5 538	2.9%
Other	-	-	15	35.9%	-	-	27	64.1%	42	-
Total	8	-	7 431	3.8%	15 246	7.8%	171 593	88.3%	194 277	100.0%

Contact Details

Municipal Manager	Mr Moggamet Faried Manuel	053 632 9100
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
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	96 689	3 542	3.7%	3 542	3.7%	19 237	22.9%	(81.6%)
Exchange Revenue								
Service charges - Electricity	11 533	1 159	10.1%	1 159	10.1%	2 345	23.0%	(50.6%)
Service charges - Water	4 085	638	15.6%	638	15.6%	1 687	51.7%	(62.2%)
Service charges - Waste Water Management	1 972	489	24.8%	489	24.8%	1 403	83.5%	(65.1%)
Service charges - Waste Management	2 227	496	22.3%	496	22.3%	1 414	67.7%	(64.9%)
Sale of Goods and Rendering of Services	20	3	14.8%	3	14.8%	7	27.3%	(56.0%)
Agency services	30	6	20.4%	6	20.4%	57	245.8%	(89.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	0	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 429	432	17.8%	432	17.8%	1 578	59.0%	(72.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	146	4	3.0%	4	3.0%	6	3.8%	(22.4%)
Licence and permits	5	1	13.8%	1	13.8%	4	72.2%	(82.7%)
Operational Revenue	20 408	4	-	4	-	8	.1%	(46.7%)
Non-Exchange Revenue								
Property rates	11 943	235	2.0%	235	2.0%	10 165	88.6%	(97.7%)
Surcharges and Taxes	1 957	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	0	6.1%	0	6.1%	2	93.7%	(92.9%)
Licences or permits	6	1	21.6%	1	21.6%	2	34.8%	(31.0%)
Transfer and subsidies - Operational	40 780	72	.2%	72	.2%	559	1.5%	(87.1%)
Interest	3	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(858)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	93 476	4 074	4.4%	4 074	4.4%	17 661	19.0%	(76.9%)
Employee related costs	27 224	1 595	5.9%	1 595	5.9%	5 511	21.2%	(71.1%)
Remuneration of councillors	4 747	376	7.9%	376	7.9%	1 188	26.4%	(68.3%)
Bulk purchases - electricity	19 000	317	1.7%	317	1.7%	4 711	28.0%	(93.3%)
Inventory consumed	2 469	109	4.4%	109	4.4%	539	19.5%	(79.8%)
Debt impairment	3 556	-	-	-	-	-	-	-
Depreciation and amortisation	5 938	-	-	-	-	-	-	-
Interest	1 206	-	-	-	-	-	-	-
Contracted services	10 923	801	7.3%	801	7.3%	3 660	32.7%	(78.1%)
Transfers and subsidies	970	6	.6%	6	.6%	132	13.0%	(95.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	16 584	870	5.2%	870	5.2%	1 919	12.0%	(54.7%)
Losses on disposal of Assets	1	-	-	-	-	-	-	-
Other Losses	858	-	-	-	-	-	-	-
Surplus/(Deficit)	3 213	(532)		(532)		1 576		
Transfers and subsidies - capital (monetary allocations)	8 673	-	-	-	-	1 077	4.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 886	(532)		(532)		2 653		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 886	(532)		(532)		2 653		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 886	(532)		(532)		2 653		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 886	(532)		(532)		2 653		

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	9 172	1		1		6 386	16.4%	(100.0%)
National Government	8 673	-	-	-	-	936	3.0%	(100.0%)
Provincial Government	140	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 813	-		-		936	3.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	359	1	.2%	1	.2%	5 450	74.3%	(100.0%)
Capital Expenditure Functional	9 172	1		1		6 386	16.4%	(100.0%)
Municipal governance and administration	300	-		-		807	58.5%	(100.0%)
Executive and Council	105	-	-	-	-	19	23.2%	(100.0%)
Finance and administration	195	-	-	-	-	789	60.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	135	1	.5%	1	.5%	-	-	(100.0%)
Community and Social Services	120	-	-	-	-	-	-	-
Sport And Recreation	15	1	4.9%	1	4.9%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-		-		936	26.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	936	26.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	8 737	-		-		4 643	20.6%	(100.0%)
Energy sources	64	-	-	-	-	910	11.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	8 673	-	-	-	-	3 732	35.9%	(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					

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	82 044	11 336	13.8%	11 336	13.8%	12 262	10.3%	(7.5%)
Property rates	10 896	2 696	24.7%	2 696	24.7%	1 541	11.2%	75.0%
Service charges	17 807	8 106	45.5%	8 106	45.5%	4 409	19.3%	83.9%
Other revenue	15 671	534	3.4%	534	3.4%	224	1.5%	138.3%
Transfers and Subsidies - Operational	35 755	-	-	-	-	3 088	8.0%	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	3 000	11.1%	(100.0%)
Interest	1 915	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(77 735)	(3 336)	4.3%	(3 336)	4.3%	(19 070)	17.8%	(82.5%)
Suppliers and employees	(76 473)	(3 336)	4.4%	(3 336)	4.4%	(19 070)	26.5%	(82.5%)
Finance charges	(1 262)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 309	8 000	185.7%	8 000	185.7%	(6 808)	(57.0%)	(217.5%)
Cash Flow from Investing Activities								
Receipts	(18)	2	(9.3%)	2	(9.3%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(18)	2	(9.3%)	2	(9.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(9 664)	1	-	1	-	(3 108)	11.5%	(100.0%)
Capital assets	(9 664)	1	-	1	-	(3 108)	11.5%	(100.0%)
Net Cash from/(used) Investing Activities	(9 681)	3	-	3	-	(3 108)	11.4%	(100.1%)
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	(5 373)	8 003	(149.0%)	8 003	(149.0%)	(9 916)	65.2%	(180.7%)
Cash/cash equivalents at the year begin:	94 748	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	89 376	8 003	9.0%	8 003	9.0%	(9 916)	(77.3%)	(180.7%)

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	1 276	15.5%	447	5.4%	438	5.3%	6 054	73.7%	8 215	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 032	29.2%	133	3.8%	210	5.9%	2 162	61.1%	3 537	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	308	1.6%	7 853	42.0%	32	2%	10 525	56.2%	18 718	43.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 030	18.3%	445	7.9%	332	5.9%	3 815	67.9%	5 622	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 008	16.1%	411	6.6%	302	4.8%	4 538	72.5%	6 259	14.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	6.6%	54	6.0%	540	60.1%	245	27.3%	899	2.1%	-	-	-	-
Total By Income Source	4 713	10.9%	9 343	21.6%	1 854	4.3%	27 339	63.2%	43 249	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	19	.3%	2 335	36.0%	27	4%	4 104	63.3%	6 486	15.0%	-	-	-	-
Commercial	140	6.0%	1 397	60.1%	24	1.0%	762	32.8%	2 323	5.4%	-	-	-	-
Households	4 554	13.2%	5 610	16.3%	1 802	5.2%	22 474	65.3%	34 440	79.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 713	10.9%	9 343	21.6%	1 854	4.3%	27 339	63.2%	43 249	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 Zolile Patric Mjandana (Acting)	053 382 3012
Financial Manager	Mr Willem De Bruin	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
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	62 579	20 108	32.1%	20 108	32.1%	5 947	8.5%	238.1%
Exchange Revenue								
Service charges - Electricity	6 986	405	5.8%	405	5.8%	2 609	22.3%	(84.5%)
Service charges - Water	5 288	1 221	23.1%	1 221	23.1%	1 034	15.1%	18.0%
Service charges - Waste Water Management	3 064	777	25.4%	777	25.4%	806	21.9%	(3.5%)
Service charges - Waste Management	2 246	386	17.2%	386	17.2%	391	20.4%	(1.3%)
Sale of Goods and Rendering of Services	25	13	51.6%	13	51.6%	3	16.2%	335.6%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	158	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	405	165	40.8%	165	40.8%	122	10.7%	35.8%
Licence and permits	7	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	4 437	2 861	64.5%	2 861	64.5%	982	21.9%	191.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 699	14 225	36.8%	14 225	36.8%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 264	55	4.4%	55	4.4%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	85 077	14 771	17.4%	14 771	17.4%	7 608	10.5%	94.2%
Employee related costs	31 576	5 863	18.6%	5 863	18.6%	5 153	21.0%	13.8%
Remuneration of councillors	4 017	972	24.2%	972	24.2%	936	36.7%	3.9%
Bulk purchases - electricity	10 530	1 552	14.7%	1 552	14.7%	-	-	(100.0%)
Inventory consumed	1 918	486	25.3%	486	25.3%	206	11.9%	135.6%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 165	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	3 479	2 085	59.9%	2 085	59.9%	427	10.6%	387.8%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	17 741	-	-	-	-	-	-	-
Operational costs	6 651	3 813	57.3%	3 813	57.3%	885	16.3%	330.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 498)	5 337		5 337		(1 660)		
Transfers and subsidies - capital (monetary allocations)	7 998	5 000	62.5%	5 000	62.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(14 500)	10 337		10 337		(1 660)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(14 500)	10 337		10 337		(1 660)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 500)	10 337		10 337		(1 660)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 500)	10 337		10 337		(1 660)		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	7 998	2 083	26.0%	2 083	26.0%	846	6.6%	146.2%
National Government	7 998	2 083	26.0%	2 083	26.0%	846	6.6%	146.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 998	2 083	26.0%	2 083	26.0%	846	6.6%	146.2%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	7 998	2 083	26.0%	2 083	26.0%	846	6.6%	146.2%
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						846	10.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	846	10.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	7 998	2 083	26.0%	2 083	26.0%			(100.0%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	7 998	2 083	26.0%	2 083	26.0%	-	-	(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

	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	57 142	56 298	98.5%	56 298	98.5%	30 412	43.1%	85.1%
Property rates	2 374	375	15.8%	375	15.8%	538	22.7%	(30.2%)
Service charges	16 931	2 948	17.4%	2 948	17.4%	4 031	21.1%	(26.9%)
Other revenue	(7 400)	38 805	(524.4%)	38 805	(524.4%)	25 843	140 383.2%	50.2%
Transfers and Subsidies - Operational	37 239	14 225	38.2%	14 225	38.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	7 998	-	-	-	-	-	-	-
Interest	-	(55)	-	(55)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(27 989)	(9 611)	34.3%	(9 611)	34.3%	(603)	1.3%	1 494.4%
Suppliers and employees	(27 989)	(9 611)	34.3%	(9 611)	34.3%	(603)	1.3%	1 494.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 153	46 687	160.1%	46 687	160.1%	29 809	132.0%	56.6%
Cash Flow from Investing Activities								
Receipts	1 264	55	4.4%	55	4.4%	-	-	(100.0%)
Proceeds on disposal of PPE	1 264	55	4.4%	55	4.4%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(7 998)	(2 083)	26.0%	(2 083)	26.0%	(846)	6.6%	146.2%
Capital assets	(7 998)	(2 083)	26.0%	(2 083)	26.0%	(846)	6.6%	146.2%
Net Cash from/(used) Investing Activities	(6 734)	(2 028)	30.1%	(2 028)	30.1%	(846)	6.6%	139.7%
Cash Flow from Financing Activities								
Receipts	-	51	-	51	-	34	-	49.4%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	51	-	51	-	34	-	49.4%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	51	-	51	-	34	-	49.4%
Net Increase/(Decrease) in cash held	22 418	44 710	199.4%	44 710	199.4%	28 998	298.2%	54.2%
Cash/cash equivalents at the year begin:	-	(45 245)	-	(45 245)	-	(28 409)	-	59.3%
Cash/cash equivalents at the year end:	22 418	(535)	(2.4%)	(535)	(2.4%)	51 427	528.9%	(101.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3.1%	803	2.3%	1 327	3.8%	31 484	90.7%	34 705	39.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	5%	149	1.2%	182	1.4%	12 166	96.9%	12 559	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	6%	21	6%	21	6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Income Source	1 848	2.1%	1 618	1.8%	2 099	2.4%	83 381	93.7%	88 946	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	86	13.3%	90	13.9%	48	7.4%	423	65.4%	646	7%	-	-	-	-
Commercial	310	3.4%	247	2.7%	234	2.6%	8 361	91.4%	9 152	10.3%	-	-	-	-
Households	1 432	1.9%	1 261	1.7%	1 796	2.4%	71 367	94.1%	75 856	85.3%	-	-	-	-
Other	20	6%	21	6%	21	6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Customer Group	1 848	2.1%	1 618	1.8%	2 099	2.4%	83 381	93.7%	88 946	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	3 344	3.2%	-	-	2 108	2.0%	99 602	94.8%	105 054	78.4%
Bulk Water	275	2.7%	646	6.4%	-	-	9 124	90.8%	10 045	7.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	754	5.0%	453	3.0%	2 183	14.6%	11 594	77.4%	14 984	11.2%
Auditor-General	1 654	49.9%	103	3.1%	125	3.8%	1 430	43.2%	3 312	2.5%
Other	4	6%	4	6%	4	6%	580	98.2%	591	4%
Total	6 030	4.5%	1 205	9%	4 420	3.3%	122 331	91.3%	133 986	100.0%

Contact Details

Municipal Manager	Mr M Hoogbaard	053 050 5161
Financial Manager	Ms Lerato Thibedi	053 050 5584

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
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	105 696	7 747	7.3%	7 747	7.3%	43 821	43.6%	(82.3%)
Exchange Revenue								
Service charges - Electricity	21 865	1 110	5.1%	1 110	5.1%	2 478	12.0%	(55.2%)
Service charges - Water	6 226	408	6.6%	408	6.6%	1 329	22.3%	(69.3%)
Service charges - Waste Water Management	4 516	305	6.8%	305	6.8%	1 003	23.2%	(69.5%)
Service charges - Waste Management	2 328	161	6.9%	161	6.9%	976	43.8%	(83.5%)
Sale of Goods and Rendering of Services	392	8	2.1%	8	2.1%	3 733	994.4%	(99.8%)
Agency services	-	594	-	594	-	1 100	86.2%	(46.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 654	489	29.6%	489	29.6%	1 323	83.5%	(63.0%)
Interest earned from Current and Non Current Assets	2 549	60	2.4%	60	2.4%	30	1.2%	101.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	126	-	-	-	-	-	-	-
Rental from Fixed Assets	649	63	9.7%	63	9.7%	102	16.5%	(38.7%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	4 594	2 718	59.2%	2 718	59.2%	508	11.7%	435.4%
Non-Exchange Revenue								
Property rates	15 451	1 494	9.7%	1 494	9.7%	4 098	32.5%	(63.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	342	28	8.1%	28	8.1%	-	-	(100.0%)
Licences or permits	335	37	11.0%	37	11.0%	46	14.5%	(21.1%)
Transfer and subsidies - Operational	40 808	-	-	-	-	27 094	68.4%	(100.0%)
Interest	-	271	-	271	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 862	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	101 720	8 889	8.7%	8 889	8.7%	10 936	12.4%	(18.7%)
Employee related costs	35 877	6 117	17.1%	6 117	17.1%	7 959	20.4%	(23.1%)
Remuneration of councillors	4 258	1 023	24.0%	1 023	24.0%	1 145	27.0%	(10.7%)
Bulk purchases - electricity	13 139	-	-	-	-	-	-	-
Inventory consumed	2 848	38	1.3%	38	1.3%	234	7.0%	(83.7%)
Debt impairment	599	-	-	-	-	-	-	-
Depreciation and amortisation	15 836	-	-	-	-	-	-	-
Interest	4 150	3	.1%	3	.1%	202	9.8%	(98.7%)
Contracted services	8 906	149	1.7%	149	1.7%	824	17.7%	(81.9%)
Transfers and subsidies	12	4	29.5%	4	29.5%	3	23.8%	29.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	16 095	1 556	9.7%	1 556	9.7%	569	4.6%	173.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 976	(1 142)		(1 142)		32 885		
Transfers and subsidies - capital (monetary allocations)	21 400	-	-	-	-	2 626	12.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	100	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 476	(1 142)		(1 142)		35 512		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	25 476	(1 142)		(1 142)		35 512		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 476	(1 142)		(1 142)		35 512		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 476	(1 142)		(1 142)		35 512		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	21 401	493	2.3%	493	2.3%	-	-	(100.0%)
National Government	21 401	493	2.3%	493	2.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 401	493	2.3%	493	2.3%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	21 401	493	2.3%	493	2.3%	-	-	(100.0%)
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	9 861	493	5.0%	493	5.0%	-	-	(100.0%)
Planning and Development	9 861	493	5.0%	493	5.0%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	11 540							
Energy sources	-	-	-	-	-	-	-	-
Water Management	11 540	-	-	-	-	-	-	-
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	99 306	82 771	83.4%	82 771	83.4%	51 302	53.7%	61.3%
Property rates	10 035	4 867	48.5%	4 867	48.5%	808	8.3%	902.1%
Service charges	27 064	16 908	62.5%	16 908	62.5%	3 947	15.3%	328.4%
Other revenue	-	21 267	-	21 267	-	1 797	-	1 083.4%
Transfers and Subsidies - Operational	40 807	21 729	53.2%	21 729	53.2%	26 750	67.5%	(18.8%)
Transfers and Subsidies - Capital	21 400	18 000	84.1%	18 000	84.1%	18 000	87.3%	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(80 070)	(3 562)	4.4%	(3 562)	4.4%	(18 712)	24.1%	(81.0%)
Suppliers and employees	(75 920)	(3 562)	4.7%	(3 562)	4.7%	(18 712)	25.2%	(81.0%)
Finance charges	(4 150)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 235	79 209	411.8%	79 209	411.8%	32 590	183.1%	143.0%
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	(21 400)	(567)	2.7%	(567)	2.7%	-	-	(100.0%)
Capital assets	(21 400)	(567)	2.7%	(567)	2.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(21 400)	(567)	2.7%	(567)	2.7%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(1 286)	-	-	-	-	-	-	-
Repayment of borrowing	(1 286)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 286)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 451)	78 642	(2 278.9%)	78 642	(2 278.9%)	32 590	(764.0%)	141.3%
Cash/cash equivalents at the year begin:	6 011	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	2 560	78 642	3 072.0%	78 642	3 072.0%	32 590	2 635.4%	141.3%

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	1 173	3.2%	532	1.4%	458	1.2%	34 662	94.1%	36 826	27.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 637	13.3%	1 158	9.4%	295	2.4%	9 175	74.8%	12 266	9.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 103	8.3%	1 463	3.9%	1 196	3.2%	31 645	84.6%	37 406	27.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	962	3.4%	441	1.6%	414	1.5%	26 118	93.5%	27 935	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	538	3.3%	253	1.5%	239	1.5%	15 352	93.7%	16 381	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	2.2%	6	.9%	6	.9%	647	96.1%	674	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	1.2%	3	.1%	3	.1%	4 516	98.6%	4 579	3.4%	-	-	-	-
Total By Income Source	7 484	5.5%	3 856	2.8%	2 611	1.9%	122 114	89.7%	136 066	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 290	7.8%	1 130	3.9%	940	3.2%	24 857	85.1%	29 216	21.5%	-	-	-	-
Commercial	170	9.0%	825	43.6%	61	3.2%	836	44.2%	1 892	1.4%	-	-	-	-
Households	5 024	4.8%	1 902	1.8%	1 611	1.5%	96 422	91.9%	104 958	77.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 484	5.5%	3 856	2.8%	2 611	1.9%	122 114	89.7%	136 066	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	-	-	-	-	-	-	140 573	100.0%	140 573	78.0%
Bulk Water	-	-	-	-	-	-	6	100.0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	224	1.1%	95	.4%	1	-	20 977	98.5%	21 297	11.8%
Auditor-General	-	-	-	-	-	-	15 363	100.0%	15 363	8.5%
Other	-	-	-	-	-	-	2 993	100.0%	2 993	1.7%
Total	224	.1%	95	.1%	1	-	179 912	99.8%	180 232	100.0%

Contact Details

Municipal Manager	Mr Kgomodike Protea Lesenwane	053 203 0005
Financial Manager	Mr Lwazi Bantu Khapha	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
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	153 331	19 173	12.5%	19 173	12.5%	34 353	24.6%	(44.2%)
Exchange Revenue								
Service charges - Electricity	24 904	5 321	21.4%	5 321	21.4%	5 203	20.0%	2.3%
Service charges - Water	18 831	3 378	17.9%	3 378	17.9%	3 343	18.4%	1.1%
Service charges - Waste Water Management	7 420	1 916	25.8%	1 916	25.8%	1 748	27.2%	9.6%
Service charges - Waste Management	3 361	912	27.1%	912	27.1%	798	28.9%	14.4%
Sale of Goods and Rendering of Services	466	98	21.1%	98	21.1%	122	23.3%	(19.6%)
Agency services	551	27	4.8%	27	4.8%	0	-	15 781.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	368	51	13.9%	51	13.9%	4	3.7%	1 267.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 634	242	1.8%	242	1.8%	207	1.6%	17.0%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 430	111	7.8%	111	7.8%	258	85.6%	(56.9%)
Non-Exchange Revenue								
Property rates	27 741	6 025	21.7%	6 025	21.7%	5 423	24.4%	11.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	9	148.0%	9	148.0%	3	120.1%	210.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	50 944	314	6%	314	6%	16 488	34.5%	(98.1%)
Interest	3 675	768	20.9%	768	20.9%	757	-	1.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	182 902	1 145	6%	1 145	6%	9 068	5.4%	(87.4%)
Employee related costs	63 094	(5 744)	(9.1%)	(5 744)	(9.1%)	-	-	(100.0%)
Remuneration of councillors	4 451	453	10.2%	453	10.2%	-	-	(100.0%)
Bulk purchases - electricity	33 486	0	-	0	-	-	-	(100.0%)
Inventory consumed	6 991	755	10.8%	755	10.8%	969	21.8%	(22.1%)
Debt impairment	17 260	-	-	-	-	-	-	-
Depreciation and amortisation	20 370	-	-	-	-	-	-	-
Interest	2 957	3	.1%	3	.1%	8	.2%	(65.6%)
Contracted services	14 897	2 159	14.5%	2 159	14.5%	4 866	43.7%	(55.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 618	21	.8%	21	.8%	214	8.6%	(90.3%)
Operational costs	16 777	3 498	20.8%	3 498	20.8%	3 012	21.7%	16.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 571)	18 028		18 028		25 285		
Transfers and subsidies - capital (monetary allocations)	28 639	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(732)	18 028		18 028		25 285		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(732)	18 028		18 028		25 285		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(732)	18 028		18 028		25 285		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(732)	18 028		18 028		25 285		

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	30 439	2 224	7.3%	2 224	7.3%	-	-	(100.0%)
National Government	28 839	2 224	7.7%	2 224	7.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 839	2 224	7.7%	2 224	7.7%	-	-	(100.0%)
Borrowing	1 600	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	30 439	2 224	7.3%	2 224	7.3%	-	-	(100.0%)
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	30 439	2 224	7.3%	2 224	7.3%	-	-	(100.0%)
Energy sources	0	-	-	-	-	-	-	-
Water Management	21 020	-	-	-	-	-	-	-
Waste Water Management	9 420	2 224	23.6%	2 224	23.6%	-	-	(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	165 125	99 920	60.5%	99 920	60.5%	28 585	25.9%	249.6%
Property rates	21 360	15 294	71.6%	15 294	71.6%	2 711	22.2%	464.1%
Service charges	41 977	46 664	111.2%	46 664	111.2%	6 546	22.3%	612.9%
Other revenue	13 361	7 362	55.1%	7 362	55.1%	571	4.3%	1 190.4%
Transfers and Subsidies - Operational	49 588	18 600	37.5%	18 600	37.5%	16 757	36.1%	11.0%
Transfers and Subsidies - Capital	38 839	12 000	30.9%	12 000	30.9%	2 000	18.9%	500.0%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(127 586)	(11 822)	9.3%	(11 822)	9.3%	(9 565)	8.4%	23.6%
Suppliers and employees	(124 628)	(11 821)	9.5%	(11 821)	9.5%	(9 565)	8.7%	23.6%
Finance charges	(2 957)	(1)	-	(1)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 540	88 098	234.7%	88 098	234.7%	19 019	(503.4%)	363.2%
Cash Flow from Investing Activities								
Receipts	66	0	-	0	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	66	0	-	0	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(10 572)	(2 558)	24.2%	(2 558)	24.2%	-	-	(100.0%)
Capital assets	(10 572)	(2 558)	24.2%	(2 558)	24.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(10 506)	(2 558)	24.3%	(2 558)	24.3%	-	-	(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	27 034	85 541	316.4%	85 541	316.4%	19 019	(133.2%)	349.8%
Cash/cash equivalents at the year begin:	29 473	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	56 507	85 541	151.4%	85 541	151.4%	19 019	701.0%	349.8%

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	2 164	2.6%	768	.9%	804	1.0%	79 972	95.5%	83 708	39.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 199	13.9%	420	2.7%	373	2.4%	12 838	81.1%	15 829	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 141	8.2%	160	.3%	1 606	2.6%	55 666	89.0%	62 574	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 259	4.3%	514	1.8%	582	2.0%	26 706	91.9%	29 060	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	673	5.2%	241	1.9%	306	2.4%	11 627	90.5%	12 846	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	131	2.3%	87	1.5%	91	1.6%	5 404	94.6%	5 713	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	4.5%	17	1.8%	20	2.1%	865	91.6%	945	4%	-	-	-	-
Total By Income Source	11 610	5.5%	2 206	1.0%	3 781	1.8%	193 078	91.6%	210 675	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 365	12.1%	181	.9%	742	3.8%	16 246	83.2%	19 534	9.3%	-	-	-	-
Commercial	2 688	14.2%	342	1.8%	664	3.5%	15 220	80.5%	18 913	9.0%	-	-	-	-
Households	6 557	3.8%	1 683	1.0%	2 375	1.4%	161 613	93.8%	172 228	81.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 610	5.5%	2 206	1.0%	3 781	1.8%	193 078	91.6%	210 675	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	5	-	-	-	43	-	86 846	99.9%	86 895	84.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	13	100.0%	13	-
Trade Creditors	515	4.1%	654	5.2%	37	.3%	11 360	90.4%	12 567	12.2%
Auditor-General	-	-	-	-	-	-	3 506	100.0%	3 506	3.4%
Other	-	-	3	2.2%	3	2.1%	125	95.7%	131	.1%
Total	520	.5%	657	.6%	84	.1%	101 851	98.8%	103 112	100.0%

Contact Details

Municipal Manager	Mr Howard Humphrey Meiring	053 492 3379
Financial Manager	Mr Dawid Conrad V/D Westhuizen	053 492 3381

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
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	209 035	54 978	26.3%	54 978	26.3%	40 404	21.3%	36.1%
Exchange Revenue								
Service charges - Electricity	58 638	11 496	19.6%	11 496	19.6%	12 075	23.4%	(4.8%)
Service charges - Water	28 131	5 515	19.6%	5 515	19.6%	4 710	20.0%	17.1%
Service charges - Waste Water Management	9 510	3 233	34.0%	3 233	34.0%	2 103	24.6%	53.7%
Service charges - Waste Management	8 701	2 462	28.3%	2 462	28.3%	1 588	23.7%	55.0%
Sale of Goods and Rendering of Services	241	43	18.0%	43	18.0%	99	38.8%	(56.2%)
Agency services	286	91	31.6%	91	31.6%	47	19.9%	93.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 333	1 392	16.7%	1 392	16.7%	2 125	22.3%	(34.5%)
Interest earned from Current and Non Current Assets	1 590	143	9.0%	143	9.0%	53	37.9%	172.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	447	49	10.9%	49	10.9%	-	-	(100.0%)
Rental from Fixed Assets	400	89	22.2%	89	22.2%	133	23.8%	(33.3%)
Licence and permits	107	30	28.2%	30	28.2%	25	20.5%	19.6%
Operational Revenue	2 555	11	4%	11	4%	27	1.4%	(60.1%)
Non-Exchange Revenue								
Property rates	18 669	12 667	67.9%	12 667	67.9%	11 653	58.4%	8.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	554	91	16.4%	91	16.4%	13	8.4%	580.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	68 227	17 175	25.2%	17 175	25.2%	5 269	8.1%	226.0%
Interest	2 237	492	22.0%	492	22.0%	482	28.2%	2.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(0)	-	-	-	-	-	-	-
Other Gains	409	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	226 254	25 807	11.4%	25 807	11.4%	12 097	6.4%	113.3%
Employee related costs	75 500	82	.1%	82	.1%	5 626	7.8%	(98.5%)
Remuneration of councillors	5 395	-	-	-	-	442	8.7%	(100.0%)
Bulk purchases - electricity	74 462	16 503	22.2%	16 503	22.2%	1 128	1.8%	1 363.7%
Inventory consumed	10 550	1 121	10.6%	1 121	10.6%	574	10.0%	95.3%
Debt impairment	11 333	-	-	-	-	-	-	-
Depreciation and amortisation	10 891	-	-	-	-	-	-	-
Interest	7 011	3 053	43.5%	3 053	43.5%	31	.6%	9 707.5%
Contracted services	13 518	1 347	10.0%	1 347	10.0%	1 530	12.3%	(12.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 525	-	-	-	-	-	-	-
Operational costs	12 069	3 700	30.7%	3 700	30.7%	2 766	24.3%	33.8%
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 219)	29 172		29 172		28 307		
Transfers and subsidies - capital (monetary allocations)	25 271	4 062	16.1%	4 062	16.1%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 052	33 234		33 234		28 307		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 052	33 234		33 234		28 307		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 052	33 234		33 234		28 307		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 052	33 234		33 234		28 307		

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	28 371	354	1.2%	354	1.2%	829	2.8%	(57.3%)
National Government	25 271	-	-	-	-	738	2.7%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 271	-	-	-	-	738	2.7%	(100.0%)
Borrowing	2 100	-	-	-	-	-	-	-
Internally generated funds	1 000	354	35.4%	354	35.4%	91	3.4%	289.1%
Capital Expenditure Functional	28 371	354	1.2%	354	1.2%	829	2.8%	(57.3%)
Municipal governance and administration	2 100	-	-	-	-	57	4.6%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 100	-	-	-	-	57	4.6%	(100.0%)
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	26 271	354	1.3%	354	1.3%	772	4.4%	(54.1%)
Energy sources	6 737	354	5.3%	354	5.3%	738	20.4%	(52.0%)
Water Management	100	-	-	-	-	-	-	-
Waste Water Management	19 434	-	-	-	-	34	.5%	(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	192 692	257 745	133.8%	257 745	133.8%	31 038	16.6%	730.4%
Property rates	15 868	25 481	160.6%	25 481	160.6%	9 067	53.4%	181.0%
Service charges	78 735	94 365	119.9%	94 365	119.9%	16 445	19.9%	473.8%
Other revenue	4 591	2 249	49.0%	2 249	49.0%	257	44.6%	775.0%
Transfers and Subsidies - Operational	68 227	126 650	185.6%	126 650	185.6%	5 269	9.0%	2 303.7%
Transfers and Subsidies - Capital	25 271	9 000	35.6%	9 000	35.6%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(198 066)	(16 981)	8.6%	(16 981)	8.6%	(19 472)	11.3%	(12.8%)
Suppliers and employees	(191 055)	(16 981)	8.9%	(16 981)	8.9%	(19 470)	11.7%	(12.8%)
Finance charges	(7 011)	-	-	-	-	(2)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(5 374)	240 763	(4 480.3%)	240 763	(4 480.3%)	11 566	79.4%	1 981.6%
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	(28 371)	-	-	-	-	(953)	(3.8%)	(100.0%)
Capital assets	(28 371)	-	-	-	-	(953)	(3.8%)	(100.0%)
Net Cash from/(used) Investing Activities	(28 371)	-	-	-	-	(953)	(3.8%)	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(425)	-	-	-	-	-	-	-
Repayment of borrowing	(425)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(425)	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(34 170)	240 763	(704.6%)	240 763	(704.6%)	10 613	26.4%	2 168.5%
Cash/cash equivalents at the year begin:	23 797	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(10 373)	240 763	(2 321.1%)	240 763	(2 321.1%)	10 613	102.0%	2 168.5%

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	3 904	14.0%	2 003	7.2%	1 438	5.2%	20 494	73.6%	27 839	24.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 728	27.3%	698	7.0%	336	3.4%	6 228	62.3%	9 989	8.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 638	3.7%	6 067	13.9%	4	-	36 017	82.4%	43 726	39.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 261	14.9%	2 314	15.3%	517	3.4%	10 061	66.4%	15 153	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 774	14.7%	865	7.2%	431	3.6%	8 965	74.5%	12 035	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	132	4.1%	56	1.7%	38	1.2%	2 998	93.0%	3 224	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	19.8%	3	3.0%	6	5.4%	80	71.9%	111	1.1%	-	-	-	-
Total By Income Source	12 459	11.1%	12 006	10.7%	2 770	2.5%	84 843	75.7%	112 077	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 607	3.7%	5 025	11.7%	408	1.0%	35 836	83.6%	42 876	38.3%	-	-	-	-
Commercial	2 840	11.7%	2 203	9.1%	509	2.1%	18 622	77.0%	24 175	21.6%	-	-	-	-
Households	8 012	17.8%	4 777	10.6%	1 853	4.1%	30 385	67.5%	45 027	40.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 459	11.1%	12 006	10.7%	2 770	2.5%	84 843	75.7%	112 077	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	364	29.1%	885	70.9%	-	-	-	-	1 249	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	495	2%	1 854	7%	20 692	7.3%	259 543	91.8%	282 583	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	157	36.2%	139	31.9%	136	31.4%	2	.6%	435	2%
Total	1 016	.4%	2 877	1.0%	20 828	7.3%	259 545	91.3%	284 267	100.0%

Contact Details

Municipal Manager	Mr Moggamat Faried Manuel	053 298 1810
Financial Manager	Ms Cc Zealand	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
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	72 672	34 249	47.1%	34 249	47.1%	27 343	39.0%	25.3%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	610	111	18.2%	111	18.2%	132	17.7%	(16.0%)
Agency services	2 310	2 213	95.8%	2 213	95.8%	1 050	57.4%	110.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	500	420	83.9%	420	83.9%	267	53.4%	57.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	1 250	379	30.3%	379	30.3%	286	28.6%	32.4%
Operational Revenue	329	166	50.5%	166	50.5%	169	49.2%	(1.9%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 673	30 961	45.8%	30 961	45.8%	25 439	38.7%	21.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	70 396	18 233	25.9%	18 233	25.9%	16 284	23.8%	12.0%
Employee related costs	49 826	12 300	24.7%	12 300	24.7%	10 988	23.1%	11.9%
Remuneration of councillors	5 625	1 440	25.6%	1 440	25.6%	1 505	30.0%	(4.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 507	512	34.0%	512	34.0%	365	40.8%	40.5%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 001	-	-	-	-	385	38.5%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	3 276	978	29.8%	978	29.8%	678	17.9%	44.1%
Transfers and subsidies	485	(39)	(8.0%)	(39)	(8.0%)	49	11.7%	(179.2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	8 676	3 042	35.1%	3 042	35.1%	2 286	23.5%	33.0%
Losses on disposal of Assets	-	-	-	-	-	28	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 276	16 017		16 017		11 059		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	3	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 276	16 017		16 017		11 062		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 276	16 017		16 017		11 062		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 276	16 017		16 017		11 062		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 276	16 017		16 017		11 062		

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	1 150	321	27.9%	321	27.9%	240	14.5%	33.7%
National Government	-	-	-	-	-	6	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	6	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 150	321	27.9%	321	27.9%	234	14.1%	37.0%
Capital Expenditure Functional	1 150	321	27.9%	321	27.9%	240	14.5%	33.7%
Municipal governance and administration	1 150	321	27.9%	321	27.9%	240	14.5%	33.7%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 150	321	27.9%	321	27.9%	240	14.5%	33.7%
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	

	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	72 672	30 600	42.1%	30 600	42.1%	26 370	37.6%	16.0%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	4 499	3 496	77.7%	3 496	77.7%	307	7.8%	1 038.5%
Transfers and Subsidies - Operational	67 673	26 685	39.4%	26 685	39.4%	26 066	39.7%	2.4%
Transfers and Subsidies - Capital	-	-	-	-	-	(3)	-	(100.0%)
Interest	500	420	83.9%	420	83.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(66 547)	(4 763)	7.2%	(4 763)	7.2%	(3 925)	6.0%	21.4%
Suppliers and employees	(66 547)	(4 763)	7.2%	(4 763)	7.2%	(3 925)	6.0%	21.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 125	25 837	421.8%	25 837	421.8%	22 445	524.0%	15.1%
Cash Flow from Investing Activities								
Receipts	(8 770)	(68)	.8%	(68)	.8%	(111)	1.0%	(38.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(8 770)	(68)	.8%	(68)	.8%	(111)	1.0%	(38.8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 150)	(321)	27.9%	(321)	27.9%	(240)	14.5%	33.7%
Capital assets	(1 150)	(321)	27.9%	(321)	27.9%	(240)	14.5%	33.7%
Net Cash from/(used) Investing Activities	(9 920)	(388)	3.9%	(388)	3.9%	(351)	2.6%	10.8%
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	(3 795)	25 449	(670.6%)	25 449	(670.6%)	22 095	(245.8%)	15.2%
Cash/cash equivalents at the year begin:	3 417	609	17.8%	609	17.8%	2 201	33.5%	(72.3%)
Cash/cash equivalents at the year end:	(378)	26 057	(6 894.7%)	26 057	(6 894.7%)	24 296	(1 000.1%)	7.3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	1 568	94.0%	100	6.0%	1 667	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	1 568	94.0%	100	6.0%	1 667	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	1 568	94.0%	100	6.0%	1 667	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	1 568	94.0%	100	6.0%	1 667	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	2 537	100.0%	-	-	-	-	-	-	2 537	51.7%
Other	354	14.9%	22	.9%	19	.8%	1 973	83.3%	2 368	48.3%
Total	2 891	58.9%	22	.4%	19	.4%	1 973	40.2%	4 905	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 631 0891
Financial Manager	Mr Bradley F. James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKAI GARIB (NC082)
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	368 800	21 431	5.8%	21 431	5.8%	(181 889)	(66.6%)	(111.8%)
Exchange Revenue								
Service charges - Electricity	117 256	14 638	12.5%	14 638	12.5%	11 915	15.5%	22.8%
Service charges - Water	35 675	2 703	7.6%	2 703	7.6%	(242 808)	(1 595.2%)	(101.1%)
Service charges - Waste Water Management	33 078	2 027	6.1%	2 027	6.1%	1 781	12.1%	13.8%
Service charges - Waste Management	10 509	1 418	13.5%	1 418	13.5%	1 276	12.0%	11.1%
Sale of Goods and Rendering of Services	359	59	16.4%	59	16.4%	40	6.9%	48.2%
Agency services	436	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 849	0	-	0	-	1 921	23.6%	(100.0%)
Interest earned from Current and Non Current Assets	54	1	2.3%	1	2.3%	0	.1%	823.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	432	136	31.4%	136	31.4%	151	21.4%	(10.3%)
Licence and permits	909	227	25.0%	227	25.0%	253	33.8%	(10.4%)
Operational Revenue	3 465	425	12.3%	425	12.3%	492	44.7%	(13.5%)
Non-Exchange Revenue								
Property rates	34 092	(1 419)	(4.2%)	(1 419)	(4.2%)	-	-	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	16	134.2%	16	134.2%	21	2.7%	(23.3%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 041	1 200	1.0%	1 200	1.0%	42 249	36.8%	(97.2%)
Interest	633	-	-	-	-	818	24.3%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	360 920	39 481	10.9%	39 481	10.9%	37 128	12.8%	6.3%
Employee related costs	152 290	23 673	15.5%	23 673	15.5%	32 889	23.0%	(28.0%)
Remuneration of councillors	8 283	1 255	15.1%	1 255	15.1%	1 860	22.0%	(32.6%)
Bulk purchases - electricity	120 070	121	.1%	121	.1%	130	.2%	(7.3%)
Inventory consumed	18 736	3 586	19.1%	3 586	19.1%	541	4.3%	563.0%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	-	-	-	-	-	-
Interest	14 180	3	-	3	-	-	-	(100.0%)
Contracted services	24 874	6 230	25.0%	6 230	25.0%	129	.6%	4 711.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	33	-	33	-	3	-	905.7%
Operational costs	22 487	4 581	20.4%	4 581	20.4%	1 575	9.1%	190.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 880	(18 050)		(18 050)		(219 017)		
Transfers and subsidies - capital (monetary allocations)	39 279	6 022	15.3%	6 022	15.3%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 159	(12 028)		(12 028)		(219 017)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	47 159	(12 028)		(12 028)		(219 017)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 159	(12 028)		(12 028)		(219 017)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 159	(12 028)		(12 028)		(219 017)		

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	37 910	5 237	13.8%	5 237	13.8%	-	-	(100.0%)
National Government	37 037	5 237	14.1%	5 237	14.1%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 037	5 237	14.1%	5 237	14.1%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	873	-	-	-	-	-	-	-
Capital Expenditure Functional	37 910	5 237	13.8%	5 237	13.8%	-	-	(100.0%)
Municipal governance and administration	989	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	989	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	854	-	-	-	-	-	-	-
Community and Social Services	854	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 108	5 237	24.8%	5 237	24.8%	-	-	(100.0%)
Planning and Development	18 198	5 237	28.8%	5 237	28.8%	-	-	(100.0%)
Road Transport	2 910	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	14 957	-	-	-	-	-	-	-
Energy sources	6 227	-	-	-	-	-	-	-
Water Management	8 730	-	-	-	-	-	-	-
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	310 946	256 467	82.5%	256 467	82.5%	70 323	21.2%	264.7%
Property rates	29 322	24 815	84.6%	24 815	84.6%	1 535	6.2%	1 516.7%
Service charges	113 749	143 393	126.2%	143 593	126.2%	19 259	14.1%	645.6%
Other revenue	2 631	4 324	164.3%	4 324	164.3%	780	17.7%	454.1%
Transfers and Subsidies - Operational	114 750	20 136	17.5%	20 136	17.5%	42 249	36.8%	(52.3%)
Transfers and Subsidies - Capital	39 262	63 600	162.0%	63 600	162.0%	6 500	16.6%	878.5%
Interest	11 233	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(265 496)	-	-	-	-	-	-	-
Suppliers and employees	(254 768)	-	-	-	-	-	-	-
Finance charges	(10 728)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 450	256 467	564.3%	256 467	564.3%	70 323	145.0%	264.7%
Cash Flow from Investing Activities								
Receipts	(1 248)	104	(8.3%)	104	(8.3%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 248)	104	(8.3%)	104	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(1 248)	104	(8.3%)	104	(8.3%)	-	-	(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	44 201	256 571	580.5%	256 571	580.5%	70 323	117.0%	264.8%
Cash/cash equivalents at the year begin:	194	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	44 395	256 571	577.9%	256 571	577.9%	70 323	116.7%	264.8%

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	2 890	3.1%	1 047	1.1%	907	1.0%	87 454	94.8%	92 298	26.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 503	18.0%	1 006	2.8%	883	2.4%	27 743	76.8%	36 134	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 767	2.5%	17 885	16.4%	1 987	1.8%	86 518	79.3%	109 157	30.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 108	4.6%	858	1.9%	671	1.5%	42 355	92.1%	45 992	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 433	3.2%	640	1.4%	550	1.2%	42 233	94.2%	44 852	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	122	3.1%	61	1.5%	61	1.5%	3 724	93.9%	3 967	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	405	1.9%	193	0.9%	171	0.8%	20 017	96.3%	20 786	5.9%	-	-	-	-
Total By Income Source	16 229	4.6%	21 689	6.1%	5 228	1.5%	310 044	87.8%	353 189	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 944	3.5%	9 587	17.3%	866	1.6%	42 974	77.6%	55 371	15.7%	-	-	-	-
Commercial	2 308	11.4%	1 840	9.1%	331	1.6%	15 690	77.8%	20 169	5.7%	-	-	-	-
Households	11 977	4.3%	10 262	3.7%	4 030	1.5%	251 379	90.5%	277 649	78.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 229	4.6%	21 689	6.1%	5 228	1.5%	310 044	87.8%	353 189	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	-	-	-	-	-	-	424 717	100.0%	424 717	79.7%
Bulk Water	-	-	-	-	-	-	18 002	100.0%	18 002	3.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	164	2%	1 471	2.1%	1 923	2.8%	65 189	94.8%	68 748	12.9%
Auditor-General	-	-	-	-	-	-	10 251	100.0%	10 251	1.9%
Other	36	3%	29	0.3%	8	0.1%	11 121	99.3%	11 194	2.1%
Total	200	-	1 501	0.3%	1 930	0.4%	529 281	99.3%	532 912	100.0%

Contact Details

Municipal Manager	Dr. Johnny Mac Kay	054 431 6300
Financial Manager	Mrs Anthonique F. Beukes	054 461 6437

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
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	78 134	22 876	29.3%	22 876	29.3%	6 094	8.3%	275.4%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	9 115	347	3.8%	347	3.8%	360	4.2%	(3.7%)
Service charges - Waste Water Management	2 913	278	9.5%	278	9.5%	430	15.6%	(35.4%)
Service charges - Waste Management	3 324	390	11.7%	390	11.7%	604	19.1%	(35.5%)
Sale of Goods and Rendering of Services	1 253	127	10.2%	127	10.2%	78	14.3%	63.3%
Agency services	376	-	-	-	-	11	2.3%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 667	1 181	20.8%	1 181	20.8%	537	11.5%	119.7%
Interest earned from Current and Non Current Assets	542	19	3.5%	19	3.5%	1	.3%	1 257.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	21	1	5.7%	1	5.7%	-	-	(100.0%)
Rental from Fixed Assets	1 827	24	1.3%	24	1.3%	15	.9%	54.8%
Licence and permits	58	-	-	-	-	0	.2%	(100.0%)
Operational Revenue	417	2	.5%	2	.5%	-	-	(100.0%)
Non-Exchange Revenue								
Property rates	11 212	5 314	47.4%	5 314	47.4%	683	6.4%	677.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	316	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	39 150	15 178	38.8%	15 178	38.8%	3 282	8.6%	362.5%
Interest	1 478	1	-	1	-	0	-	100.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	463	16	3.5%	16	3.5%	91	20.8%	(82.5%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	70 434	10 800	15.3%	10 800	15.3%	6 273	8.6%	72.2%
Employee related costs	34 714	8 099	23.3%	8 099	23.3%	5 218	15.6%	55.2%
Remuneration of councillors	4 634	1 084	23.4%	1 084	23.4%	717	15.5%	51.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 546	622	40.2%	622	40.2%	3	.2%	20 199.7%
Debt impairment	6 288	-	-	-	-	-	-	-
Depreciation and amortisation	9 569	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	5 120	66	1.3%	66	1.3%	(201)	(5.4%)	(132.7%)
Transfers and subsidies	47	-	-	-	-	40	3.6%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	8 516	929	10.9%	929	10.9%	497	6.5%	86.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 700	12 077		12 077		(179)		
Transfers and subsidies - capital (monetary allocations)	21 333	3 000	14.1%	3 000	14.1%	0	-	797 772.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 033	15 077		15 077		(178)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	29 033	15 077		15 077		(178)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 033	15 077		15 077		(178)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 033	15 077		15 077		(178)		

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	21 331	5 651	26.5%	5 651	26.5%	(227)	(1.4%)	(2 587.9%)
National Government	21 331	5 651	26.5%	5 651	26.5%	(227)	(1.4%)	(2 587.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 331	5 651	26.5%	5 651	26.5%	(227)	(1.4%)	(2 587.9%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	21 331	5 651	26.5%	5 651	26.5%	(227)	(1.4%)	(2 587.9%)
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								
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	21 331	5 651	26.5%	5 651	26.5%	(227)	(1.4%)	(2 587.9%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	9 450	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	11 881	5 651	47.6%	5 651	47.6%	(227)	(2.0%)	(2 587.9%)
Other								

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	86 164	18 664	21.7%	18 664	21.7%	3 793	8.7%	392.0%
Property rates	9 530	184	1.9%	184	1.9%	-	-	(100.0%)
Service charges	10 838	217	2.0%	217	2.0%	340	(6.5%)	(36.3%)
Other revenue	4 231	85	2.0%	85	2.0%	2 749	2 593.8%	(96.9%)
Transfers and Subsidies - Operational	38 107	15 178	39.8%	15 178	39.8%	704	1.8%	2 056.6%
Transfers and Subsidies - Capital	22 374	3 000	13.4%	3 000	13.4%	0	-	797 772.3%
Interest	1 084	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(32 827)	(11 425)	34.8%	(11 425)	34.8%	4 615	(17.7%)	(347.6%)
Suppliers and employees	(32 827)	(11 425)	34.8%	(11 425)	34.8%	4 615	(18.1%)	(347.6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 337	7 239	13.6%	7 239	13.6%	8 408	47.2%	(13.9%)
Cash Flow from Investing Activities								
Receipts	(1 865)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 865)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(21 331)	(2 045)	9.6%	(2 045)	9.6%	(39)	2%	5 172.7%
Capital assets	(21 331)	(2 045)	9.6%	(2 045)	9.6%	(39)	2%	5 172.7%
Net Cash from/(used) Investing Activities	(23 196)	(2 045)	8.8%	(2 045)	8.8%	(39)	2%	5 172.7%
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	30 141	5 194	17.2%	5 194	17.2%	8 369	(1 182.3%)	(37.9%)
Cash/cash equivalents at the year begin:	616	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	30 757	5 194	16.9%	5 194	16.9%	8 369	(151.7%)	(37.9%)

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	762	2.6%	360	1.2%	294	1.0%	27 415	95.1%	28 831	20.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 631	11.2%	-	-	35	2%	20 748	88.6%	23 414	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	533	2.9%	300	1.7%	220	1.2%	17 032	94.2%	18 085	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	798	3.1%	435	1.7%	305	1.2%	24 459	94.1%	25 996	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16	1%	16	1%	18	1%	30 605	99.8%	30 655	22.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(969)	(8.3%)	49	4%	54	5%	12 544	107.4%	11 677	8.4%	-	-	-	-
Total By Income Source	3 769	2.7%	1 161	8%	926	7%	132 802	95.8%	138 658	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	54	9.0%	0	1%	0	1%	541	90.9%	596	4%	-	-	-	-
Commercial	1 068	11.3%	62	7%	73	8%	8 279	87.3%	9 482	6.8%	-	-	-	-
Households	925	2.4%	395	1.0%	337	9%	37 055	95.7%	38 712	27.9%	-	-	-	-
Other	1 722	1.9%	703	8%	515	6%	86 927	96.7%	89 868	64.8%	-	-	-	-
Total By Customer Group	3 769	2.7%	1 161	8%	926	7%	132 802	95.8%	138 658	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	-	-	-	-	123	7.0%	1 617	93.0%	1 739	2.7%
Bulk Water	129	2.8%	129	2.8%	129	2.8%	4 203	91.6%	4 591	7.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(191)	100.0%	-	-	-	-	-	-	(191)	(3%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	77	1.2%	358	5.6%	3 650	57.5%	2 265	35.7%	6 350	9.8%
Auditor-General	-	-	-	-	-	-	593	100.0%	593	9%
Other	1	-	1	-	-	-	51 865	100.0%	51 865	79.9%
Total	15	-	488	8%	3 902	6.0%	60 543	93.2%	64 948	100.0%

Contact Details

Municipal Manager	Mr Desmond Dolopi	054 833 9500
Financial Manager	Mr Donovan Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
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	247 576	10 805	4.4%	10 805	4.4%	52 971	20.8%	(79.6%)
Exchange Revenue								
Service charges - Electricity	69 873	(26 609)	(38.1%)	(26 609)	(38.1%)	6 841	11.5%	(489.0%)
Service charges - Water	17 796	492	2.8%	492	2.8%	2 437	10.6%	(79.8%)
Service charges - Waste Water Management	22 960	2 288	10.0%	2 288	10.0%	4 560	14.9%	(49.8%)
Service charges - Waste Management	13 207	1 370	10.4%	1 370	10.4%	2 460	15.9%	(44.3%)
Sale of Goods and Rendering of Services	801	194	24.2%	194	24.2%	98	15.9%	98.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	767	44	5.8%	44	5.8%	133	17.4%	(66.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	587	49	8.3%	49	8.3%	98	18.9%	(50.3%)
Licence and permits	1 087	0	-	0	-	-	-	(100.0%)
Operational Revenue	70	27	39.1%	27	39.1%	6	2.9%	328.0%
Non-Exchange Revenue								
Property rates	34 966	9 776	28.0%	9 776	28.0%	15 977	40.3%	(38.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	232	130	56.2%	130	56.2%	68	70.9%	90.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	65 902	23 044	35.0%	23 044	35.0%	19 605	30.1%	17.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	19 330	-	-	-	-	688	3.7%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	246 141	23 383	9.5%	23 383	9.5%	36 119	14.6%	(35.3%)
Employee related costs	89 927	20 733	23.1%	20 733	23.1%	13 608	15.4%	52.4%
Remuneration of councillors	5 240	1 343	25.6%	1 343	25.6%	1 184	20.2%	13.4%
Bulk purchases - electricity	49 430	-	-	-	-	13 639	33.3%	(100.0%)
Inventory consumed	24 029	51	2%	51	2%	2 122	8.9%	(97.6%)
Debt impairment	10 847	-	-	-	-	-	-	-
Depreciation and amortisation	12 796	-	-	-	-	-	-	-
Interest	3 204	-	-	-	-	1 462	29.2%	(100.0%)
Contracted services	25 633	409	1.6%	409	1.6%	2 446	8.6%	(83.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	25 034	848	3.4%	848	3.4%	1 657	7.9%	(48.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 435	(12 578)		(12 578)		16 852		
Transfers and subsidies - capital (monetary allocations)	26 336	-	-	-	-	4 210	3.6%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 771	(12 578)		(12 578)		21 062		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 771	(12 578)		(12 578)		21 062		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 771	(12 578)		(12 578)		21 062		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 771	(12 578)		(12 578)		21 062		

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	40 406	-	-	-	-	3 961	4.9%	(100.0%)
National Government	32 473	-	-	-	-	3 961	5.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 473	-	-	-	-	3 961	5.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 933	-	-	-	-	-	-	-
Capital Expenditure Functional	40 406	-	-	-	-	3 961	4.9%	(100.0%)
Municipal governance and administration	1 320	-	-	-	-	-	-	-
Executive and Council	600	-	-	-	-	-	-	-
Finance and administration	720	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	2 138	-	-	-	-	-	-	-
Community and Social Services	2 098	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	40	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 680	-	-	-	-	-	-	-
Planning and Development	60	-	-	-	-	-	-	-
Road Transport	15 620	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	21 268	-	-	-	-	3 961	5.0%	(100.0%)
Energy sources	6 189	-	-	-	-	3 431	4.6%	(100.0%)
Water Management	15 080	-	-	-	-	530	9.8%	(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

	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	231 144	54 964	23.8%	54 964	23.8%	(1 100)	(4%)	(5 098.2%)
Property rates	27 274	6 276	23.0%	6 276	23.0%	2 776	8.7%	126.1%
Service charges	96 591	37 847	39.2%	37 847	39.2%	12 055	20.8%	214.0%
Other revenue	2 736	1 662	60.7%	1 662	60.7%	(18 270)	(1 628.9%)	(109.1%)
Transfers and Subsidies - Operational	65 234	(52 298)	(80.2%)	(52 298)	(80.2%)	(12 660)	(18.0%)	313.1%
Transfers and Subsidies - Capital	39 309	61 477	156.4%	61 477	156.4%	15 000	13.0%	309.8%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(185 647)	(38 784)	20.9%	(38 784)	20.9%	(46 541)	19.8%	(16.7%)
Suppliers and employees	(182 443)	(38 784)	21.3%	(38 784)	21.3%	(46 541)	20.3%	(16.7%)
Finance charges	(3 204)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 497	16 180	35.6%	16 180	35.6%	(47 640)	(114.2%)	(134.0%)
Cash Flow from Investing Activities								
Receipts	19 330	-	-	-	-	688	3.7%	(100.0%)
Proceeds on disposal of PPE	19 330	-	-	-	-	688	3.7%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(40 406)	-	-	-	-	-	-	-
Capital assets	(40 406)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(21 076)	-	-	-	-	688	(1.1%)	(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	24 420	16 180	66.3%	16 180	66.3%	(46 952)	235.5%	(134.5%)
Cash/cash equivalents at the year begin:	12 574	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	36 995	16 180	43.7%	16 180	43.7%	(46 952)	554.9%	(134.5%)

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	306	3%	189	2%	171	2%	95 243	99.3%	95 909	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	572	4.3%	788	5.9%	102	0.8%	11 982	89.1%	13 444	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 172	2.3%	8 948	9.5%	1 778	1.9%	81 388	86.3%	94 286	22.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 517	1.9%	2 405	1.8%	2 093	1.6%	126 546	94.7%	133 562	31.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 523	1.9%	1 458	1.9%	1 246	1.6%	74 116	94.6%	78 343	18.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	38	1.2%	29	0.9%	28	0.9%	3 033	96.9%	3 128	0.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	107	1.0%	9	0.1%	10 249	98.9%	10 366	2.4%	-	-	-	-
Total By Income Source	7 128	1.7%	13 924	3.2%	5 429	1.3%	402 558	93.8%	429 039	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	643	1.7%	1 225	3.2%	627	1.6%	36 097	93.5%	38 592	9.0%	-	-	-	-
Commercial	1 400	3.6%	7 714	20.1%	339	0.9%	28 975	75.4%	38 428	9.0%	-	-	-	-
Households	5 085	1.4%	4 985	1.4%	4 463	1.3%	337 486	95.9%	352 019	82.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 128	1.7%	13 924	3.2%	5 429	1.3%	402 558	93.8%	429 039	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	-	-	7 829	2.9%	7 241	2.7%	255 958	94.4%	271 029	68.2%
Bulk Water	-	-	-	-	-	-	8 265	100.0%	8 265	2.1%
PAYE deductions	1 812	45.8%	1 562	39.5%	580	14.7%	-	-	3 954	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56	1%	2 582	2.5%	1 827	1.8%	98 360	95.7%	102 824	25.9%
Auditor-General	1 587	54.2%	158	5.4%	-	-	8 275	100.0%	8 275	2.1%
Other	-	-	-	-	-	-	1 181	40.3%	2 926	0.7%
Total	3 455	9%	12 132	3.1%	9 649	2.4%	372 039	93.6%	397 274	100.0%

Contact Details

Municipal Manager	Mr Hg Mathobela	053 313 7300
Financial Manager	Mr Leonard Rohald Coakley	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
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	133 354	31 165	23.4%	31 165	23.4%	27 416	20.0%	13.7%
Exchange Revenue								
Service charges - Electricity	25 468	7 678	30.1%	7 678	30.1%	3 577	9.4%	114.6%
Service charges - Water	14 518	(57)	(4%)	(57)	(4%)	2 437	13.2%	(102.3%)
Service charges - Waste Water Management	7 226	1 432	19.8%	1 432	19.8%	1 261	18.3%	13.6%
Service charges - Waste Management	11 542	2 256	19.5%	2 256	19.5%	2 067	24.4%	9.1%
Sale of Goods and Rendering of Services	56	21	37.4%	21	37.4%	11	8.3%	86.3%
Agency services	100	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 101	556	13.6%	556	13.6%	867	30.9%	(35.9%)
Interest earned from Current and Non Current Assets	3 570	1 005	28.2%	1 005	28.2%	987	173.7%	1.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	189	41	21.7%	41	21.7%	44	13.8%	(7.8%)
Licence and permits	1 000	215	21.5%	215	21.5%	307	31.1%	(30.2%)
Operational Revenue	20	-	-	-	-	9	5.2%	(100.0%)
Non-Exchange Revenue								
Property rates	16 776	3 951	23.5%	3 951	23.5%	3 731	16.5%	5.9%
Surcharges and Taxes	9 146	-	-	-	-	-	-	-
Fines, penalties and forfeits	80	3	3.5%	3	3.5%	0	.1%	522.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 448	13 850	36.0%	13 850	36.0%	11 891	33.3%	16.5%
Interest	1 116	215	19.3%	215	19.3%	226	33.8%	(4.7%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	132 898	17 566	13.2%	17 566	13.2%	9 357	7.3%	87.7%
Employee related costs	50 164	11 141	22.2%	11 141	22.2%	641	1.4%	1 637.0%
Remuneration of councillors	3 885	1 188	30.6%	1 188	30.6%	-	-	(100.0%)
Bulk purchases - electricity	25 622	-	-	-	-	3 189	12.4%	(100.0%)
Inventory consumed	2 100	9	.4%	9	.4%	233	14.3%	(96.0%)
Debt impairment	4 687	-	-	-	-	-	-	-
Depreciation and amortisation	15 463	-	-	-	-	11	.1%	(100.0%)
Interest	1 200	-	-	-	-	93	15.7%	(100.0%)
Contracted services	13 951	2 725	19.5%	2 725	19.5%	1 898	11.8%	43.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	15 827	2 502	15.8%	2 502	15.8%	3 292	22.8%	(24.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	456	13 600		13 600		18 058		
Transfers and subsidies - capital (monetary allocations)	21 652	-	-	-	-	3 937	19.2%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 108	13 600		13 600		21 995		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 108	13 600		13 600		21 995		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 108	13 600		13 600		21 995		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 108	13 600		13 600		21 995		

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	24 332	15 351	63.1%	15 351	63.1%	8 557	40.2%	79.4%
National Government	21 652	15 169	70.1%	15 169	70.1%	8 269	40.3%	83.4%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 652	15 169	70.1%	15 169	70.1%	8 269	40.3%	83.4%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 680	181	6.8%	181	6.8%	288	38.4%	(37.0%)
Capital Expenditure Functional	24 332	15 351	63.1%	15 351	63.1%	8 557	40.2%	79.4%
Municipal governance and administration	2 680	181	6.8%	181	6.8%	288	38.4%	(37.0%)
Executive and Council	1 340	180	13.4%	180	13.4%	288	-	(37.5%)
Finance and administration	1 340	1	.1%	1	.1%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	249	-	249	-	-	-	(100.0%)
Community and Social Services	-	249	-	249	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	21 652	14 920	68.9%	14 920	68.9%	8 269	46.8%	80.4%
Energy sources	-	-	-	-	-	-	-	-
Water Management	12 975	14 367	110.7%	14 367	110.7%	1 712	14.3%	739.3%
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	8 677	553	6.4%	553	6.4%	6 557	115.8%	(91.6%)
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	134 200	(1 221)	(.9%)	(1 221)	(.9%)	1 953	1.3%	(162.5%)
Property rates	14 280	1 446	10.1%	1 446	10.1%	1 953	9.6%	(26.0%)
Service charges	49 980	(1 714)	(3.4%)	(1 714)	(3.4%)	-	-	(100.0%)
Other revenue	9 860	(123)	(1.2%)	(123)	(1.2%)	-	-	(100.0%)
Transfers and Subsidies - Operational	38 448	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	21 652	-	-	-	-	-	-	-
Interest	-	(831)	-	(831)	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(118 223)	-	-	-	-	-	-	-
Suppliers and employees	(117 023)	-	-	-	-	-	-	-
Finance charges	(1 200)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	15 977	(1 221)	(7.6%)	(1 221)	(7.6%)	1 953	5.2%	(162.5%)
Cash Flow from Investing Activities								
Receipts	-	13	-	13	-	15	-	(18.0%)
Proceeds on disposal of PPE	-	13	-	13	-	15	-	(18.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(27 982)	(14)	-	(14)	-	(37)	.2%	(62.5%)
Capital assets	(27 982)	(14)	-	(14)	-	(37)	.2%	(62.5%)
Net Cash from/(used) Investing Activities	(27 982)	(1)	-	(1)	-	(22)	.1%	(94.0%)
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	(12 005)	(1 223)	10.2%	(1 223)	10.2%	1 931	11.7%	(163.3%)
Cash/cash equivalents at the year begin:	75 803	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	63 799	(1 223)	(1.9%)	(1 223)	(1.9%)	1 931	5.3%	(163.3%)

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	2 151	9.6%	-	-	646	2.9%	19 722	87.6%	22 519	28.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 952	28.6%	-	-	354	5.2%	4 528	66.2%	6 835	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 339	15.0%	-	-	556	3.6%	12 706	81.4%	15 601	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	812	7.6%	-	-	426	4.0%	9 406	88.4%	10 644	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 500	12.8%	-	-	774	6.6%	9 473	80.6%	11 747	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	28.0%	-	-	5	5.9%	52	66.2%	79	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	882	8.8%	-	-	24	.2%	9 064	90.9%	9 970	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(29)	(2.7%)	(7)	(.7%)	(13)	(1.2%)	1 137	104.5%	1 088	1.4%	-	-	-	-
Total By Income Source	9 628	12.3%	(7)	-	2 772	3.5%	66 089	84.2%	78 482	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	272	22.2%	-	-	84	6.8%	868	70.9%	1 224	1.6%	-	-	-	-
Commercial	2 363	32.7%	(1)	-	556	7.7%	4 318	59.7%	7 236	9.2%	-	-	-	-
Households	5 898	9.7%	(7)	-	1 795	2.9%	53 263	87.4%	60 949	77.7%	-	-	-	-
Other	1 095	12.1%	-	-	337	3.7%	7 641	84.2%	9 073	11.6%	-	-	-	-
Total By Customer Group	9 628	12.3%	(7)	-	2 772	3.5%	66 089	84.2%	78 482	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	-	-	4 434	26.3%	-	-	12 420	73.7%	16 854	44.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	178	2.3%	108	1.4%	177	2.3%	7 270	94.0%	7 732	20.5%
Auditor-General	117	1.0%	8	.1%	-	-	11 296	98.9%	11 422	30.2%
Other	738	41.1%	441	24.5%	2	.1%	616	34.3%	1 796	4.8%
Total	1 032	2.7%	4 991	13.2%	179	.5%	31 602	83.6%	37 804	100.0%

Contact Details

Municipal Manager	Mr Monde January	
Financial Manager	Mrs Keanan Scholtz	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
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	978 810	244 634	25.0%	244 634	25.0%	213 285	22.2%	14.7%
Exchange Revenue								
Service charges - Electricity	390 188	87 311	22.4%	87 311	22.4%	81 499	21.8%	7.1%
Service charges - Water	82 922	15 299	18.5%	15 299	18.5%	16 216	20.2%	(5.7%)
Service charges - Waste Water Management	51 942	13 645	26.3%	13 645	26.3%	12 570	27.8%	8.6%
Service charges - Waste Management	48 149	12 463	25.9%	12 463	25.9%	11 657	26.8%	6.9%
Sale of Goods and Rendering of Services	8 426	2 002	23.8%	2 002	23.8%	2 376	26.1%	(15.7%)
Agency services	2 725	664	24.4%	664	24.4%	595	-	11.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 000	2 958	42.3%	2 958	42.3%	1 521	43.4%	94.6%
Interest earned from Current and Non Current Assets	1 250	1 122	89.8%	1 122	89.8%	109	5.4%	932.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 572	1 249	16.5%	1 249	16.5%	1 286	20.0%	(2.9%)
Licence and permits	-	-	-	-	-	(2)	(.1%)	(100.0%)
Operational Revenue	1 375	447	32.5%	447	32.5%	479	7.1%	(6.7%)
Non-Exchange Revenue								
Property rates	138 503	44 508	32.1%	44 508	32.1%	41 160	32.3%	8.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 683	884	18.9%	884	18.9%	983	23.2%	(10.0%)
Licences or permits	1 889	465	24.6%	465	24.6%	418	15.8%	11.1%
Transfer and subsidies - Operational	138 434	49 354	35.7%	49 354	35.7%	43 926	34.0%	12.4%
Interest	2 500	807	32.3%	807	32.3%	446	29.7%	81.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	2 217	597	26.9%	597	26.9%	505	27.2%	18.4%
Gains on disposal of Assets	5 000	10 858	217.2%	10 858	217.2%	(2 457)	(6.1%)	(541.8%)
Other Gains	84 035	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	965 117	194 135	20.1%	194 135	20.1%	123 092	13.7%	57.7%
Employee related costs	368 329	80 308	21.8%	80 308	21.8%	79 523	22.2%	1.0%
Remuneration of councillors	13 248	3 155	23.8%	3 155	23.8%	3 352	25.4%	(5.9%)
Bulk purchases - electricity	299 200	82 208	27.5%	82 208	27.5%	27 947	11.0%	194.2%
Inventory consumed	40 205	9 302	23.1%	9 302	23.1%	1 071	2.6%	768.5%
Debt impairment	43 000	-	-	-	-	-	-	-
Depreciation and amortisation	91 247	-	-	-	-	-	-	-
Interest	12 480	3 091	24.8%	3 091	24.8%	835	6.7%	270.2%
Contracted services	28 801	3 311	11.5%	3 311	11.5%	2 345	6.4%	41.2%
Transfers and subsidies	1 075	376	35.0%	376	35.0%	227	11.9%	65.4%
Irrecoverable debts written off	3 000	163	5.4%	163	5.4%	62	.9%	165.1%
Operational costs	62 931	12 221	19.4%	12 221	19.4%	7 729	13.3%	58.1%
Losses on disposal of Assets	1 600	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 693	50 498		50 498		90 193		
Transfers and subsidies - capital (monetary allocations)	87 722	3 746	4.3%	3 746	4.3%	10 236	11.0%	(63.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 416	54 244		54 244		100 429		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 416	54 244		54 244		100 429		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 416	54 244		54 244		100 429		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 416	54 244		54 244		100 429		

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	125 754	11 869	9.4%	11 869	9.4%	12 050	7.3%	(1.5%)
National Government	88 322	3 806	4.3%	3 806	4.3%	10 666	11.5%	(64.3%)
Provincial Government	-	19	-	19	-	13	5.6%	48.4%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 322	3 826	4.3%	3 826	4.3%	10 679	11.5%	(64.2%)
Borrowing	-	2 823	-	2 823	-	-	-	(100.0%)
Internally generated funds	37 431	5 221	13.9%	5 221	13.9%	1 371	2.5%	280.7%
Capital Expenditure Functional	125 754	11 869	9.4%	11 869	9.4%	12 050	7.3%	(1.5%)
Municipal governance and administration	11 573	1 180	10.2%	1 180	10.2%	993	5.7%	18.7%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	11 573	1 180	10.2%	1 180	10.2%	993	5.7%	18.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	416	696	167.3%	696	167.3%	13	.2%	5 250.6%
Community and Social Services	-	387	-	387	-	13	1.0%	2 876.4%
Sport And Recreation	9	309	3 431.8%	309	3 431.8%	-	-	(100.0%)
Public Safety	407	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 634	3 765	10.6%	3 765	10.6%	4 386	13.2%	(14.2%)
Planning and Development	24 251	3 765	15.5%	3 765	15.5%	4 386	15.7%	(14.2%)
Road Transport	11 383	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	78 131	6 229	8.0%	6 229	8.0%	6 658	6.3%	(6.4%)
Energy sources	31 014	5 885	19.0%	5 885	19.0%	306	1.3%	1 822.4%
Water Management	14 080	344	2.4%	344	2.4%	135	1.0%	154.6%
Waste Water Management	33 037	-	-	-	-	6 217	9.3%	(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					

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	990 149	250 449	25.3%	250 449	25.3%	248 522	28.1%	.8%
Property rates	128 808	32 917	25.6%	32 917	25.6%	30 824	25.7%	6.8%
Service charges	607 304	133 498	22.0%	133 498	22.0%	126 967	24.9%	5.1%
Other revenue	26 831	11 306	42.1%	11 306	42.1%	9 666	34.8%	17.0%
Transfers and Subsidies - Operational	138 234	52 022	37.6%	52 022	37.6%	44 901	34.0%	15.9%
Transfers and Subsidies - Capital	87 722	20 446	23.3%	20 446	23.3%	36 111	38.8%	(43.4%)
Interest	1 250	260	20.8%	260	20.8%	53	2.7%	390.3%
Dividends	-	-	-	-	-	-	-	-
Payments	(839 772)	(108 529)	12.9%	(108 529)	12.9%	(25 959)	3.4%	318.1%
Suppliers and employees	(827 292)	(108 529)	13.1%	(108 529)	13.1%	(25 959)	3.4%	318.1%
Finance charges	(12 480)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	150 377	141 919	94.4%	141 919	94.4%	222 563	202.8%	(36.2%)
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	(144 617)	(18 541)	12.8%	(18 541)	12.8%	(12 228)	7.5%	51.6%
Capital assets	(144 617)	(18 541)	12.8%	(18 541)	12.8%	(12 228)	7.5%	51.6%
Net Cash from/(used) Investing Activities	(144 617)	(18 541)	12.8%	(18 541)	12.8%	(12 228)	7.5%	51.6%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(79)	(5%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(79)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(79)	(5%)	(100.0%)
Net Increase/(Decrease) in cash held	5 760	123 379	2 142.0%	123 379	2 142.0%	210 255	(551.8%)	(41.3%)
Cash/cash equivalents at the year begin:	47 191	33 013	70.0%	33 013	70.0%	10 155	12.1%	225.1%
Cash/cash equivalents at the year end:	52 951	156 373	295.3%	156 373	295.3%	224 575	493.4%	(30.4%)

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	6 888	11.3%	2 619	4.3%	2 358	3.9%	49 290	80.6%	61 155	17.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 365	37.3%	3 952	7.6%	1 058	2.0%	27 538	53.0%	51 914	14.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 213	13.5%	2 221	3.3%	13 175	19.3%	43 562	63.9%	68 171	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 656	9.6%	1 809	3.7%	1 683	3.5%	40 303	83.2%	48 451	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 232	6.8%	2 137	3.4%	1 973	3.2%	54 267	86.7%	62 609	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 325	5.0%	1 246	4.7%	1 231	4.6%	22 882	85.8%	26 684	7.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 645	38.9%	1 109	3.2%	1 007	2.9%	19 286	55.0%	35 047	9.9%	-	-	-	-
Total By Income Source	59 324	16.8%	15 094	4.3%	22 486	6.4%	257 128	72.6%	354 031	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	59 324	16.8%	15 094	4.3%	22 486	6.4%	257 128	72.6%	354 031	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	59 324	16.8%	15 094	4.3%	22 486	6.4%	257 128	72.6%	354 031	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	21 717	22.5%	7 953	8.2%	774	.8%	66 079	68.5%	96 524	81.1%
Bulk Water	322	2.6%	1 494	12.3%	1 963	16.1%	8 384	68.9%	12 163	10.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 528	15.0%	477	4.7%	3 653	36.0%	4 503	44.3%	10 162	8.5%
Auditor-General	-	-	-	-	204	100.0%	-	-	204	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	23 567	19.8%	9 924	8.3%	6 594	5.5%	78 966	66.3%	119 053	100.0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 338 7001
Financial Manager	Ms Gaylene Mercia Schreiner	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MCGAWU (DC8)
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	91 824	419	.5%	419	.5%	32 112	36.9%	(98.7%)
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	950	205	21.6%	205	21.6%	333	35.0%	(38.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	815	(172)	(21.1%)	(172)	(21.1%)	760	45.7%	(122.6%)
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 668	386	4%	386	4%	31 020	36.7%	(98.8%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	381	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	89 872	6 976	7.8%	6 976	7.8%	18 751	21.7%	(62.8%)
Employee related costs	64 509	4 673	7.2%	4 673	7.2%	13 602	21.9%	(65.6%)
Remuneration of councillors	5 305	425	8.0%	425	8.0%	1 298	26.9%	(67.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	777	65	8.4%	65	8.4%	62	13.0%	5.2%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	577	-	-	-	-	-	-	-
Interest	400	-	-	-	-	-	-	-
Contracted services	6 137	794	12.9%	794	12.9%	1 369	20.4%	(42.0%)
Transfers and subsidies	465	65	14.1%	65	14.1%	299	94.8%	(78.1%)
Irrecoverable debts written off	20	-	-	-	-	-	-	-
Operational costs	11 637	953	8.2%	953	8.2%	2 121	19.0%	(55.1%)
Losses on disposal of Assets	45	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 952	(6 557)		(6 557)		13 361		
Transfers and subsidies - capital (monetary allocations)	1 300	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 252	(6 557)		(6 557)		13 361		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 252	(6 557)		(6 557)		13 361		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 252	(6 557)		(6 557)		13 361		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 252	(6 557)		(6 557)		13 361		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	2 740	727	26.5%	727	26.5%	130	9.0%	458.1%
National Government	1 300	-	-	-	-	30	3.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 300	-	-	-	-	30	3.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1 440	727	50.5%	727	50.5%	100	22.2%	627.2%
Capital Expenditure Functional	2 740	727	26.5%	727	26.5%	130	9.0%	458.1%
Municipal governance and administration	2 040	727	35.6%	727	35.6%	130	12.4%	458.1%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 040	727	35.6%	727	35.6%	130	14.5%	458.1%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	700	-	-	-	-	-	-	-
Planning and Development	700	-	-	-	-	-	-	-
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	89 193	-	-	-	-	34 609	40.2%	(100.0%)
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	175	-	-	-	-	175	99.8%	(100.0%)
Transfers and Subsidies - Operational	86 768	-	-	-	-	34 356	40.9%	(100.0%)
Transfers and Subsidies - Capital	1 300	-	-	-	-	79	7.9%	(100.0%)
Interest	950	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(87 133)	(1 969)	2.3%	(1 969)	2.3%	(2 022)	2.4%	(2.6%)
Suppliers and employees	(86 733)	(1 969)	2.3%	(1 969)	2.3%	(2 022)	2.4%	(2.6%)
Finance charges	(400)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 060	(1 969)	(95.6%)	(1 969)	(95.6%)	32 587	1 525.8%	(106.0%)
Cash Flow from Investing Activities								
Receipts	44	(1 317)	(3 015.0%)	(1 317)	(3 015.0%)	(7)	(2.0%)	18 767.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(15)	(94)	641.1%	(94)	641.1%	-	-	(100.0%)
Decrease (increase) in non-current investments	58	(1 223)	(2 096.8%)	(1 223)	(2 096.8%)	(7)	(2.7%)	17 422.4%
Payments	(2 710)	(836)	30.8%	(836)	30.8%	(150)	10.3%	457.9%
Capital assets	(2 710)	(836)	30.8%	(836)	30.8%	(150)	10.3%	457.9%
Net Cash from/(used) Investing Activities	(2 666)	(2 153)	80.7%	(2 153)	80.7%	(157)	14.2%	1 273.1%
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	(606)	(4 122)	680.0%	(4 122)	680.0%	32 431	3 134.3%	(112.7%)
Cash/cash equivalents at the year begin:	2 126	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	1 520	(2 417)	(159.0%)	(2 417)	(159.0%)	32 431	736.8%	(107.5%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6)	390.8%	-	-	-	-	5	(290.8%)	(2)	(.3%)	-	-	-	-
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	(802)	(165.9%)	10	2.1%	148	30.7%	1 126	233.1%	483	100.3%	-	-	-	-
Total By Income Source	(808)	(167.7%)	10	2.1%	148	30.8%	1 131	234.8%	482	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 555.0%	-	-	3	(58.5%)	586	(11 396.5%)	(5)	(1.1%)	-	-	-	-
Commercial	(7)	(7.4%)	-	-	30	31.5%	73	75.9%	97	20.1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(206)	(52.9%)	10	2.6%	115	29.4%	471	120.8%	390	81.0%	-	-	-	-
Total By Customer Group	(808)	(167.7%)	10	2.1%	148	30.8%	1 131	234.8%	482	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	-	-	25	100.0%	-	-	-	-	25	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	25	100.0%	-	-	-	-	25	100.0%

Contact Details

Municipal Manager	Mr Alfred Kevin Tietles	054 337 2855
Financial Manager	Mrs Eloize Isaacs	054 337 2816

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 719 604	852 871	31.4%	852 871	31.4%	662 794	26.6%	28.7%
Exchange Revenue								
Service charges - Electricity	1 034 872	247 752	23.9%	247 752	23.9%	180 188	19.6%	37.5%
Service charges - Water	327 114	73 720	22.5%	73 720	22.5%	67 045	21.6%	10.0%
Service charges - Waste Water Management	89 858	23 934	26.6%	23 934	26.6%	23 377	28.6%	2.4%
Service charges - Waste Management	65 412	18 580	28.4%	18 580	28.4%	17 312	28.4%	7.3%
Sale of Goods and Rendering of Services	15 579	5 392	34.6%	5 392	34.6%	5 444	37.3%	(1.0%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 880	60 262	35.7%	60 262	35.7%	41 219	26.3%	46.2%
Interest earned from Current and Non Current Assets	7 000	700	10.0%	700	10.0%	(47)	(.8%)	(1 603.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	26 930	7 852	29.2%	7 852	29.2%	6 421	49.4%	22.3%
Licence and permits	1 200	184	15.3%	184	15.3%	250	20.8%	(26.4%)
Operational Revenue	3 134	1 112	35.5%	1 112	35.5%	919	25.9%	21.0%
Non-Exchange Revenue								
Property rates	660 893	276 578	41.8%	276 578	41.8%	219 642	35.0%	25.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 660	9 256	30.2%	9 256	30.2%	4 257	15.4%	117.4%
Licences or permits	6 150	3 045	49.5%	3 045	49.5%	2 607	46.1%	16.8%
Transfer and subsidies - Operational	281 921	114 288	40.5%	114 288	40.5%	93 931	36.4%	21.7%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	9 265	-	9 265	-	-	-	(100.0%)
Gains on disposal of Assets	-	951	-	951	-	230	-	314.3%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 691 252	572 678	21.3%	572 678	21.3%	508 003	20.6%	12.7%
Employee related costs	881 637	212 655	24.1%	212 655	24.1%	186 141	21.9%	14.2%
Remuneration of councillors	35 559	8 053	22.6%	8 053	22.6%	7 876	22.8%	2.2%
Bulk purchases - electricity	785 000	176 278	22.5%	176 278	22.5%	176 571	25.9%	(.2%)
Inventory consumed	305 900	38 802	12.7%	38 802	12.7%	63 036	26.6%	(38.4%)
Debt impairment	317 500	79 375	25.0%	79 375	25.0%	-	-	(100.0%)
Depreciation and amortisation	86 650	-	-	-	-	-	-	-
Interest	19 495	4	-	4	-	12 931	33.2%	(100.0%)
Contracted services	48 113	12 896	26.8%	12 896	26.8%	7 083	15.3%	82.1%
Transfers and subsidies	4 560	-	-	-	-	-	-	-
Irrecoverable debts written off	-	5	-	5	-	3	-	46.2%
Operational costs	145 639	44 610	30.6%	44 610	30.6%	40 866	30.4%	9.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	61 200	-	-	-	-	13 496	22.5%	(100.0%)
Surplus/(Deficit)	28 351	280 192		280 192		154 791		
Transfers and subsidies - capital (monetary allocations)	214 233	10 029	4.7%	10 029	4.7%	17 643	13.1%	(43.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	242 584	290 221		290 221		172 435		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	242 584	290 221		290 221		172 435		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	242 584	290 221		290 221		172 435		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	242 584	290 221		290 221		172 435		

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	249 473	10 203	4.1%	10 203	4.1%	17 643	9.3%	(42.2%)
National Government	214 233	10 029	4.7%	10 029	4.7%	17 643	13.1%	(43.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	214 233	10 029	4.7%	10 029	4.7%	17 643	13.1%	(43.2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	35 240	174	.5%	174	.5%	-	-	(100.0%)
Capital Expenditure Functional	249 473	10 203	4.1%	10 203	4.1%	17 643	9.3%	(42.2%)
Municipal governance and administration	19 500	496	2.5%	496	2.5%	-	-	(100.0%)
Executive and Council	19 500	496	2.5%	496	2.5%	-	-	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 000	7 812	15.6%	7 812	15.6%	14 395	40.8%	(45.7%)
Planning and Development	10 000	-	-	-	-	-	-	-
Road Transport	40 000	7 812	19.5%	7 812	19.5%	14 395	53.3%	(45.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	179 973	1 895	1.1%	1 895	1.1%	3 248	3.2%	(41.7%)
Energy sources	54 026	1 895	3.5%	1 895	3.5%	2 954	6.4%	(35.8%)
Water Management	125 947	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	295	.7%	(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	2 473 845	753 599	30.5%	753 599	30.5%	591 776	27.1%	27.3%
Property rates	543 052	142 903	26.3%	142 903	26.3%	119 307	22.4%	19.8%
Service charges	1 354 795	269 271	19.9%	269 271	19.9%	249 723	22.8%	7.8%
Other revenue	79 844	186 573	233.7%	186 573	233.7%	186 490	46.2%	-
Transfers and Subsidies - Operational	281 921	115 162	40.8%	115 162	40.8%	4 700	24.8%	2 350.3%
Transfers and Subsidies - Capital	214 233	38 000	17.7%	38 000	17.7%	31 556	23.5%	20.4%
Interest	-	1 690	-	1 690	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2 235 002)	(654 911)	29.3%	(654 911)	29.3%	(748 494)	45.0%	(12.3%)
Suppliers and employees	(2 215 507)	(657 312)	29.7%	(657 312)	29.7%	(748 494)	46.1%	(12.2%)
Finance charges	(19 495)	2 401	(12.3%)	2 401	(12.3%)	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	238 844	98 689	41.3%	98 689	41.3%	(156 716)	(30.2%)	(163.0%)
Cash Flow from Investing Activities								
Receipts	(35 716)	3 927	(11.0%)	3 927	(11.0%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	951	-	951	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(35 716)	2 976	(8.3%)	2 976	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(249 473)	(10 203)	4.1%	(10 203)	4.1%	(17 643)	9.3%	(42.2%)
Capital assets	(249 473)	(10 203)	4.1%	(10 203)	4.1%	(17 643)	9.3%	(42.2%)
Net Cash from/(used) Investing Activities	(285 189)	(6 276)	2.2%	(6 276)	2.2%	(17 643)	7.8%	(64.4%)
Cash Flow from Financing Activities								
Receipts	-	333	-	333	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	333	-	333	-	-	-	(100.0%)
Payments	(13 351)	-	-	-	-	-	-	-
Repayment of borrowing	(13 351)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 351)	333	(2.5%)	333	(2.5%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(59 697)	92 746	(155.4%)	92 746	(155.4%)	(174 361)	(61.4%)	(153.2%)
Cash/cash equivalents at the year begin:	198 307	(87 315)	(44.0%)	(87 315)	(44.0%)	198 456	114.8%	(144.0%)
Cash/cash equivalents at the year end:	138 610	202 283	145.9%	202 283	145.9%	23 230	5.1%	770.8%

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	33 498	4.5%	19 331	2.6%	19 201	2.6%	670 697	90.3%	742 726	20.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	71 397	19.9%	38 086	10.6%	14 294	4.0%	235 769	65.6%	369 546	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 843	4.2%	16 115	1.8%	137 645	15.2%	713 237	78.8%	904 840	25.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 421	3.6%	5 669	2.5%	5 233	2.3%	211 732	91.6%	231 055	6.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 065	3.9%	4 549	2.5%	4 099	2.3%	163 510	91.2%	179 223	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 777	2.5%	1 749	2.5%	1 739	2.5%	65 084	92.5%	70 349	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	20 838	2.5%	19 184	2.3%	18 795	2.3%	769 995	92.9%	828 812	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	13 471	4.4%	5 566	1.8%	3 532	1.2%	282 011	92.6%	304 580	8.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	194 311	5.4%	110 248	3.0%	204 538	5.6%	3 112 034	85.9%	3 621 131	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 328	3.8%	20 115	2.4%	130 296	15.5%	657 765	78.3%	840 504	23.2%	-	-	-	-
Commercial	72 911	11.7%	35 758	5.7%	19 466	3.1%	495 174	79.4%	623 310	17.2%	-	-	-	-
Households	86 577	4.2%	52 779	2.5%	53 401	2.6%	1 892 728	90.8%	2 085 485	57.6%	-	-	-	-
Other	2 495	3.5%	1 596	2.2%	1 375	1.9%	66 367	92.4%	71 832	2.0%	-	-	-	-
Total By Customer Group	194 311	5.4%	110 248	3.0%	204 538	5.6%	3 112 034	85.9%	3 621 131	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	71 421	7.1%	53 594	5.3%	70 032	7.0%	810 171	80.6%	1 005 218	83.3%
Bulk Water	18 414	13.4%	28 974	21.2%	-	-	89 562	65.4%	136 950	11.4%
PAYE deductions	11 605	100.0%	-	-	-	-	-	-	11 605	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 388	100.0%	-	-	-	-	-	-	8 388	0.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 788	91.2%	697	6.5%	241	2.2%	1	-	10 726	0.9%
Auditor-General	1 403	100.0%	-	-	-	-	-	-	1 403	0.1%
Other	18 062	55.9%	-	-	-	-	14 223	44.1%	32 285	2.7%
Total	139 081	11.5%	83 264	6.9%	70 273	5.8%	913 956	75.7%	1 206 575	100.0%

Contact Details

Municipal Manager	Mr Bartholomew Serapelo Matlala	053 830 6100
Financial Manager	Mr LK Samolapo (Acting)	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
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	304 249	99 306	32.6%	99 306	32.6%	45 779	14.7%	116.9%
Exchange Revenue								
Service charges - Electricity	35 350	11 098	31.4%	11 098	31.4%	7 724	14.9%	43.7%
Service charges - Water	32 960	6 878	20.9%	6 878	20.9%	5 434	13.3%	26.6%
Service charges - Waste Water Management	3 603	815	22.6%	815	22.6%	803	22.4%	1.4%
Service charges - Waste Management	12 863	2 959	23.0%	2 959	23.0%	2 831	24.3%	4.5%
Sale of Goods and Rendering of Services	472	185	39.1%	185	39.1%	152	13.5%	21.8%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 242	7 730	17.1%	7 730	17.1%	7 152	16.5%	8.1%
Interest earned from Current and Non Current Assets	1 125	46	4.1%	46	4.1%	19	1.8%	142.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	915	209	22.8%	209	22.8%	196	22.5%	6.4%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	525	(479)	(91.3%)	(479)	(91.3%)	(58)	(4.8%)	721.5%
Non-Exchange Revenue								
Property rates	39 404	17 572	44.6%	17 572	44.6%	18 156	53.1%	(3.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16	9	54.6%	9	54.6%	1	108.5%	1 122.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 432	48 553	38.7%	48 553	38.7%	2	-	2 606 082.5%
Interest	6 342	3 733	58.9%	3 733	58.9%	3 368	55.2%	10.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	253 748	54 206	21.4%	54 206	21.4%	10 439	3.9%	419.2%
Employee related costs	77 437	19 383	25.0%	19 383	25.0%	-	-	(100.0%)
Remuneration of councillors	5 935	1 360	22.9%	1 360	22.9%	-	-	(100.0%)
Bulk purchases - electricity	39 203	14 454	36.9%	14 454	36.9%	22	.1%	64 573.7%
Inventory consumed	11 414	2 330	20.4%	2 330	20.4%	1 087	9.6%	114.3%
Debt impairment	24 836	-	-	-	-	-	-	-
Depreciation and amortisation	28 010	-	-	-	-	-	-	-
Interest	6 414	4 944	77.1%	4 944	77.1%	26	.4%	19 235.1%
Contracted services	34 332	8 168	23.8%	8 168	23.8%	7 520	22.6%	8.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 734	-	-	-	-	-	-	-
Operational costs	22 435	3 567	15.9%	3 567	15.9%	1 784	10.1%	100.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50 501	45 100		45 100		35 340		
Transfers and subsidies - capital (monetary allocations)	31 013	-	-	-	-	505	1.8%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 514	45 100		45 100		35 845		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 514	45 100		45 100		35 845		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 514	45 100		45 100		35 845		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 514	45 100		45 100		35 845		

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	50 258	5 059	10.1%	5 059	10.1%	2 935	7.7%	72.4%
National Government	27 563	4 130	15.0%	4 130	15.0%	1 797	7.3%	129.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	3 450	-	-	-	-	389	8.6%	(100.0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 013	4 130	13.3%	4 130	13.3%	2 186	7.5%	88.9%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	19 245	929	4.8%	929	4.8%	748	8.4%	24.2%
Capital Expenditure Functional	50 258	5 059	10.1%	5 059	10.1%	2 935	7.7%	72.4%
Municipal governance and administration	455	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	455	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 200	-	-	-	-	439	8.6%	(100.0%)
Community and Social Services	1 200	-	-	-	-	439	8.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	182	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	182	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	48 603	5 059	10.4%	5 059	10.4%	2 313	7.2%	118.7%
Energy sources	7 929	19	2%	19	2%	786	15.6%	(97.5%)
Water Management	37 223	4 860	13.1%	4 860	13.1%	1 527	6.0%	218.3%
Waste Water Management	3 450	180	5.2%	180	5.2%	-	-	(100.0%)
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	258 840	367 676	142.0%	367 676	142.0%	14 299	5.9%	2 471.4%
Property rates	34 001	7 356	21.6%	7 356	21.6%	2 280	11.1%	222.7%
Service charges	71 594	57 810	80.7%	57 810	80.7%	8 223	11.1%	603.0%
Other revenue	2 199	11 606	527.8%	11 606	527.8%	427	20.4%	2 618.4%
Transfers and Subsidies - Operational	120 033	290 904	242.4%	290 904	242.4%	3 369	2.9%	8 534.7%
Transfers and Subsidies - Capital	31 013	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(193 204)	(61 448)	31.8%	(61 448)	31.8%	(28 543)	15.5%	115.3%
Suppliers and employees	(187 166)	(61 448)	32.8%	(61 448)	32.8%	(28 543)	16.0%	115.3%
Finance charges	(6 038)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 636	306 229	466.6%	306 229	466.6%	(14 245)	(25.0%)	(2 249.8%)
Cash Flow from Investing Activities								
Receipts	(1)	0	(8.3%)	0	(8.3%)	-	-	(100.0%)
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	(1)	0	(8.3%)	0	(8.3%)	-	-	(100.0%)
Payments	(35 283)	(5 755)	16.3%	(5 755)	16.3%	(3 274)	(10.2%)	75.8%
Capital assets	(35 283)	(5 755)	16.3%	(5 755)	16.3%	(3 274)	(10.2%)	75.8%
Net Cash from/(used) Investing Activities	(35 284)	(5 755)	16.3%	(5 755)	16.3%	(3 274)	(10.2%)	75.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	(33)	18.6%	(100.0%)
Repayment of borrowing	-	-	-	-	-	(33)	18.6%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	(33)	18.6%	(100.0%)
Net Increase/(Decrease) in cash held	30 352	300 473	990.0%	300 473	990.0%	(17 552)	(19.7%)	(1 812.0%)
Cash/cash equivalents at the year begin:	593	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	30 945	300 473	971.0%	300 473	971.0%	(17 552)	(18.7%)	(1 812.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 264	2.9%	4 768	1.3%	6 086	1.7%	335 040	94.1%	356 158	38.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 416	11.8%	1 559	2.0%	1 431	1.8%	67 359	84.4%	79 765	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 738	10.3%	1 237	.6%	2 515	1.3%	167 397	87.7%	190 887	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 324	2.3%	658	1.2%	636	1.1%	53 978	95.4%	56 595	6.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 334	2.5%	2 142	1.2%	2 100	1.2%	164 383	95.0%	172 959	18.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	173	5.1%	82	2.4%	130	3.8%	3 013	88.7%	3 397	4%	-	-	-	-
Interest on Arrear Debtor Accounts	275	1.5%	138	.7%	138	.7%	17 821	97.0%	18 372	2.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	401	9%	228	.5%	201	.5%	41 864	98.1%	42 694	4.6%	-	-	-	-
Total By Income Source	45 925	5.0%	10 811	1.2%	13 237	1.4%	850 854	92.4%	920 826	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 276	8.3%	2 985	1.2%	3 136	1.2%	228 786	89.3%	256 183	27.8%	-	-	-	-
Commercial	3 547	4.7%	1 008	1.3%	1 353	1.8%	69 078	92.1%	74 986	8.1%	-	-	-	-
Households	21 102	3.6%	6 819	1.2%	8 747	1.5%	552 990	93.8%	589 657	64.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	45 925	5.0%	10 811	1.2%	13 237	1.4%	850 854	92.4%	920 826	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	100.0%	11	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2	100.0%	-	-	-	-	-	-	2	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 557	35.5%	1 262	12.6%	4	-	5 191	51.8%	10 013	8.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 333	7.4%	9 605	8.6%	3 176	2.8%	91 056	81.2%	112 170	91.8%
Total	11 891	9.7%	10 867	8.9%	3 180	2.6%	96 258	78.8%	122 196	100.0%

Contact Details

Municipal Manager	Mrs Baakanyang Tsinyane	053 531 6505
Financial Manager	Mr Christian Mokeng (Acting Cfo)	053 531 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
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	162 062	38 387	23.7%	38 387	23.7%	39 849	30.4%	(3.7%)
Exchange Revenue								
Service charges - Electricity	33 713	2 435	7.2%	2 435	7.2%	3 670	17.6%	(33.6%)
Service charges - Water	9 156	516	5.6%	516	5.6%	2 036	22.7%	(74.7%)
Service charges - Waste Water Management	10 832	1 430	13.2%	1 430	13.2%	2 026	28.9%	(29.4%)
Service charges - Waste Management	6 683	1 072	16.0%	1 072	16.0%	1 526	23.7%	(29.8%)
Sale of Goods and Rendering of Services	624	101	16.1%	101	16.1%	193	10.8%	(47.8%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 632	3 180	23.3%	3 180	23.3%	1 525	29.2%	108.6%
Interest earned from Current and Non Current Assets	-	-	-	-	-	2 612	83.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	3	-	-	-	-	0	6.0%	(100.0%)
Rental from Fixed Assets	3	1	27.8%	1	27.8%	-	-	(100.0%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	71	44	62.7%	44	62.7%	7	5.6%	528.3%
Non-Exchange Revenue								
Property rates	13 926	2 163	15.5%	2 163	15.5%	3 079	25.0%	(29.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	135	48	35.4%	48	35.4%	10	21.2%	390.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	68 488	26 395	38.5%	26 395	38.5%	23 166	35.7%	13.9%
Interest	4 798	1 002	20.9%	1 002	20.9%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	177 674	26 007	14.6%	26 007	14.6%	17 280	9.5%	50.5%
Employee related costs	53 709	6 934	12.9%	6 934	12.9%	11 124	21.0%	(37.7%)
Remuneration of councillors	4 807	780	16.2%	780	16.2%	1 164	24.9%	(33.0%)
Bulk purchases - electricity	25 000	-	-	-	-	2 534	10.2%	(100.0%)
Inventory consumed	12 920	1 172	9.1%	1 172	9.1%	773	5.6%	51.6%
Debt impairment	35 391	5 898	16.7%	5 898	16.7%	-	-	(100.0%)
Depreciation and amortisation	25 954	4 326	16.7%	4 326	16.7%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-
Contracted services	9 594	433	4.5%	433	4.5%	388	5.8%	11.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	5 172	-	5 172	-	-	-	(100.0%)
Operational costs	10 299	1 291	12.5%	1 291	12.5%	1 297	11.8%	(.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 612)	12 380		12 380		22 568		
Transfers and subsidies - capital (monetary allocations)	51 967	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	3 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 355	12 380		12 380		22 568		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 355	12 380		12 380		22 568		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 355	12 380		12 380		22 568		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 355	12 380		12 380		22 568		

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	55 257	5 002	9.1%	5 002	9.1%	6 838	29.0%	(26.9%)
National Government	31 967	3 644	11.4%	3 644	11.4%	6 838	29.0%	(46.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	3 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	20 000	1 358	6.8%	1 358	6.8%	-	-	(100.0%)
Transfers recognised - capital	54 967	5 002	9.1%	5 002	9.1%	6 838	29.0%	(26.9%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	290	-	-	-	-	-	-	-
Capital Expenditure Functional	55 257	5 002	9.1%	5 002	9.1%	6 838	29.0%	(26.9%)
Municipal governance and administration	290	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	290	-	-	-	-	-	-	-
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	54 967	5 002	9.1%	5 002	9.1%	6 838	29.0%	(26.9%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	35 452	5 002	14.1%	5 002	14.1%	6 838	29.0%	(26.9%)
Waste Water Management	19 515	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

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	149 376	52 520	35.2%	52 520	35.2%	38 006	10.9%	38.2%
Property rates	4 874	1 198	24.6%	1 198	24.6%	1 062	24.6%	12.8%
Service charges	20 261	3 113	15.4%	3 113	15.4%	4 954	31.9%	(37.2%)
Other revenue	786	17 746	2 256.8%	17 746	2 256.8%	(394)	(2%)	(4 598.8%)
Transfers and Subsidies - Operational	68 488	28 901	42.2%	28 901	42.2%	25 885	39.8%	11.7%
Transfers and Subsidies - Capital	54 967	1 562	2.8%	1 562	2.8%	6 500	27.5%	(76.0%)
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	118 163	(19 955)	(16.9%)	(19 955)	(16.9%)	(35 857)	48.2%	(44.3%)
Suppliers and employees	118 163	(19 955)	(16.9%)	(19 955)	(16.9%)	(35 857)	48.2%	(44.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	267 539	32 565	12.2%	32 565	12.2%	2 150	.8%	1 414.9%
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	(52 257)	(5 002)	9.6%	(5 002)	9.6%	(6 838)	29.0%	(26.9%)
Capital assets	(52 257)	(5 002)	9.6%	(5 002)	9.6%	(6 838)	29.0%	(26.9%)
Net Cash from/(used) Investing Activities	(52 257)	(5 002)	9.6%	(5 002)	9.6%	(6 838)	29.0%	(26.9%)
Cash Flow from Financing Activities								
Receipts	-	3	-	3	-	9	2.7%	(66.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3	-	3	-	9	2.7%	(66.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3	-	3	-	9	2.7%	(66.0%)
Net Increase/(Decrease) in cash held	215 282	27 566	12.8%	27 566	12.8%	(4 680)	(1.9%)	(689.0%)
Cash/cash equivalents at the year begin:	242	828	343.0%	828	343.0%	(1 211)	(209.9%)	(168.4%)
Cash/cash equivalents at the year end:	215 524	28 299	13.1%	28 299	13.1%	(4 438)	(1.8%)	(737.6%)

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 to 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	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Tumelo Thage	053 437 3111
Financial Manager	Ms Kedisaletse Khaziwa	053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
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	457 032	77 565	17.0%	77 565	17.0%	67 025	19.8%	15.7%
Exchange Revenue								
Service charges - Electricity	132 374	25 555	19.3%	25 555	19.3%	24 577	26.8%	4.0%
Service charges - Water	47 784	11 538	24.1%	11 538	24.1%	7 605	21.0%	51.7%
Service charges - Waste Water Management	15 539	5 215	33.6%	5 215	33.6%	4 942	31.7%	5.5%
Service charges - Waste Management	11 501	3 575	31.1%	3 575	31.1%	3 392	30.1%	5.4%
Sale of Goods and Rendering of Services	107	93	86.5%	93	86.5%	(1)	(9.3%)	(9 649.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 181	17 158	30.5%	17 158	30.5%	12 563	39.2%	36.6%
Interest earned from Current and Non Current Assets	3 326	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	579	3	.5%	3	.5%	6	1.1%	(45.4%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	14	2	16.9%	2	16.9%	3	-	(22.7%)
Non-Exchange Revenue								
Property rates	44 976	9 889	22.0%	9 889	22.0%	10 868	37.8%	(9.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	306	4	1.4%	4	1.4%	2	.7%	101.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	137 346	-	-	-	-	-	-	-
Interest	7 000	4 533	64.8%	4 533	64.8%	3 068	-	47.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	505 934	61 577	12.2%	61 577	12.2%	47 183	10.6%	30.5%
Employee related costs	118 556	28 878	24.4%	28 878	24.4%	17 296	16.7%	67.0%
Remuneration of councillors	6 559	1 851	28.2%	1 851	28.2%	1 207	22.7%	53.3%
Bulk purchases - electricity	85 024	135	.2%	135	.2%	130	.2%	4.2%
Inventory consumed	74 318	16 073	21.6%	16 073	21.6%	18 420	29.3%	(12.7%)
Debt impairment	83 848	-	-	-	-	-	-	-
Depreciation and amortisation	70 948	-	-	-	-	-	-	-
Interest	82	-	-	-	-	-	-	-
Contracted services	29 430	12 059	41.0%	12 059	41.0%	6 497	29.0%	85.6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 413	-	-	-	-	-	-	-
Operational costs	32 755	2 582	7.9%	2 582	7.9%	3 633	25.3%	(28.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 901)	15 988		15 988		19 842		
Transfers and subsidies - capital (monetary allocations)	76 878	6	-	6	-	21	-	(70.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 977	15 994		15 994		19 863		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 977	15 994		15 994		19 863		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 977	15 994		15 994		19 863		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 977	15 994		15 994		19 863		

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	80 253	5 044	6.3%	5 044	6.3%	16 517	26.0%	(69.5%)
National Government	76 253	5 044	6.6%	5 044	6.6%	16 487	30.2%	(69.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 253	5 044	6.6%	5 044	6.6%	16 487	29.2%	(69.4%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4 000	-	-	-	-	30	.4%	(100.0%)
Capital Expenditure Functional	80 253	5 044	6.3%	5 044	6.3%	16 517	26.0%	(69.5%)
Municipal governance and administration								
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	30	2.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 708	2 414	24.9%	2 414	24.9%	9 991	467.9%	(75.8%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9 708	2 414	24.9%	2 414	24.9%	9 991	666.0%	(75.8%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	70 545	2 630	3.7%	2 630	3.7%	6 496	10.9%	(59.5%)
Energy sources	18 000	-	-	-	-	1 519	4.0%	(100.0%)
Water Management	12 111	-	-	-	-	4 491	299.4%	(100.0%)
Waste Water Management	40 433	2 630	6.5%	2 630	6.5%	486	2.4%	441.3%
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	455 368	45 120	9.9%	45 120	9.9%	34 401	10.8%	31.2%
Property rates	29 234	4 900	16.8%	4 900	16.8%	4 232	22.6%	15.8%
Service charges	154 880	34 539	22.3%	34 539	22.3%	23 918	19.7%	44.4%
Other revenue	53 704	5 674	10.6%	5 674	10.6%	6 222	761.2%	(8.8%)
Transfers and Subsidies - Operational	137 346	-	-	-	-	5	-	(100.0%)
Transfers and Subsidies - Capital	76 878	7	-	7	-	24	-	(70.5%)
Interest	3 326	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(366 743)	(20 298)	5.5%	(20 298)	5.5%	(31 420)	11.0%	(35.4%)
Suppliers and employees	(366 661)	(20 298)	5.5%	(20 298)	5.5%	(31 420)	11.0%	(35.4%)
Finance charges	(82)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 624	24 822	28.0%	24 822	28.0%	2 981	8.7%	732.7%
Cash Flow from Investing Activities								
Receipts	(2 689)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 689)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(92 291)	(2 522)	2.7%	(2 522)	2.7%	(19 070)	30.0%	(86.8%)
Capital assets	(92 291)	(2 522)	2.7%	(2 522)	2.7%	(19 070)	30.0%	(86.8%)
Net Cash from/(used) Investing Activities	(94 980)	(2 522)	2.7%	(2 522)	2.7%	(19 070)	28.8%	(86.8%)
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	(6 356)	22 300	(350.9%)	22 300	(350.9%)	(16 089)	50.2%	(238.6%)
Cash/cash equivalents at the year begin:	32 000	(803)	(2.5%)	(803)	(2.5%)	(39 974)	(124.9%)	(98.0%)
Cash/cash equivalents at the year end:	25 644	27 397	106.8%	27 397	106.8%	(6 464)	18 072.0%	(523.8%)

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	5 829	2.1%	2 527	.9%	5 737	2.0%	269 574	95.0%	283 667	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 164	9.5%	2 657	3.5%	2 739	3.6%	63 021	83.4%	75 581	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 227	2.1%	2 454	1.6%	2 364	1.5%	144 930	94.7%	152 975	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 968	1.2%	1 840	1.1%	1 818	1.1%	159 632	96.6%	165 258	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 346	1.2%	1 245	1.1%	1 228	1.1%	105 370	96.5%	109 189	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 483	2.5%	7 424	2.4%	7 303	2.4%	281 614	92.7%	303 805	27.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	8	1%	5	-	2	-	9 474	99.8%	9 488	9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	27 005	2.5%	18 152	1.7%	21 191	1.9%	1 033 615	94.0%	1 099 963	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 010	2.4%	3 136	2.5%	3 198	2.6%	114 602	92.5%	123 946	11.3%	-	-	-	-
Commercial	6 301	6.4%	2 771	2.8%	2 660	2.7%	87 305	88.2%	99 038	9.0%	-	-	-	-
Households	17 694	2.0%	12 245	1.4%	15 333	1.7%	831 708	94.8%	876 979	79.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 005	2.5%	18 152	1.7%	21 191	1.9%	1 033 615	94.0%	1 099 963	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	3 932	.8%	9 005	1.9%	2 268	.5%	461 741	96.8%	476 946	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 932	.8%	9 005	1.9%	2 268	.5%	461 741	96.8%	476 946	100.0%

Contact Details

Municipal Manager	Ms Busise Mngquli	053 474 9700
Financial Manager	Ms Tsholo Modisa	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
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	151 217	61 662	40.8%	61 662	40.8%	51 730	35.1%	19.2%
Exchange Revenue								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	120	15	12.2%	15	12.2%	(37)	(30.9%)	(139.4%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 530	2 591	39.7%	2 591	39.7%	112	1.6%	2 220.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	52	20.9%	52	20.9%	49	24.3%	7.9%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Non-Exchange Revenue								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 317	59 005	40.9%	59 005	40.9%	51 607	36.9%	14.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	180 567	26 454	14.7%	26 454	14.7%	28 845	16.8%	(8.3%)
Employee related costs	92 949	16 813	18.1%	16 813	18.1%	17 551	19.2%	(4.2%)
Remuneration of councillors	10 221	1 807	17.7%	1 807	17.7%	2 184	21.2%	(17.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	1 641	109	6.6%	109	6.6%	71	4.8%	52.4%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 282	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	24 549	1 807	7.4%	1 807	7.4%	1 312	6.0%	37.7%
Transfers and subsidies	27 508	3 827	13.9%	3 827	13.9%	4 312	17.0%	(11.3%)
Irrecoverable debts written off	10	-	-	-	-	-	-	-
Operational costs	16 972	2 092	12.3%	2 092	12.3%	3 414	21.2%	(38.7%)
Losses on disposal of Assets	22	-	-	-	-	-	-	-
Other Losses	1 413	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 350)	35 208		35 208		22 885		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(29 350)	35 208		35 208		22 885		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(29 350)	35 208		35 208		22 885		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29 350)	35 208		35 208		22 885		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(29 350)	35 208		35 208		22 885		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	7 565	1 052	13.9%	1 052	13.9%	25	.3%	4 103.9%
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 565	1 052	13.9%	1 052	13.9%	25	.3%	4 103.9%
Capital Expenditure Functional	7 565	1 052	13.9%	1 052	13.9%	25	.3%	4 103.9%
Municipal governance and administration	4 755	1 052	22.1%	1 052	22.1%	14	.4%	7 579.8%
Executive and Council	362	2	.5%	2	.5%	-	-	(100.0%)
Finance and administration	4 393	1 050	23.9%	1 050	23.9%	14	.4%	7 566.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 730	-	-	-	-	11	.3%	(100.0%)
Community and Social Services	1 730	-	-	-	-	11	.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 080	-	-	-	-	-	-	-
Planning and Development	1 015	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	65	-	-	-	-	-	-	-
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	151 523	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	676	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	144 317	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	6 530	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(178 741)	(13 094)	7.3%	(13 094)	7.3%	(12 644)	7.5%	3.6%
Suppliers and employees	(174 463)	(13 094)	7.5%	(13 094)	7.5%	(12 644)	7.5%	3.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(4 278)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(27 218)	(13 094)	48.1%	(13 094)	48.1%	(12 644)	58.7%	3.6%
Cash Flow from Investing Activities								
Receipts	(283)	556	(196.4%)	556	(196.4%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(283)	556	(196.4%)	556	(196.4%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(8 700)	-	-	-	-	-	-	-
Capital assets	(8 700)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 983)	556	(6.2%)	556	(6.2%)	-	-	(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	(36 201)	(12 538)	34.6%	(12 538)	34.6%	(12 644)	40.9%	(.8%)
Cash/cash equivalents at the year begin:	87 100	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	50 898	111 876	219.8%	111 876	219.8%	(12 644)	(25.2%)	(984.8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	3 980	100.0%	3 980	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	3 980	100.0%	3 980	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 980	100.0%	3 980	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	3 980	100.0%	3 980	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	29	5.5%	500	94.5%	-	-	-	-	529	100.0%
Total	29	5.5%	500	94.5%	-	-	-	-	529	100.0%

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Ms Ornelle Moseki (Assistant Director)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR NORTHERN CAPE
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 Main 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	9 797 362	2 212 220	22.6%	2 212 220	22.6%	2 030 438	22.5%	9.0%
Exchange Revenue								
Service charges - Electricity	2 850 039	522 556	18.3%	522 556	18.3%	541 243	21.3%	(3.5%)
Service charges - Water	942 743	(30 512)	(3.2%)	(30 512)	(3.2%)	(56 826)	(6.4%)	(46.3%)
Service charges - Waste Water Management	408 110	88 086	21.6%	88 086	21.6%	90 177	23.7%	(2.3%)
Service charges - Waste Management	321 692	76 019	23.6%	76 019	23.6%	74 711	24.2%	1.8%
Sale of Goods and Rendering of Services	55 237	12 163	22.0%	12 163	22.0%	15 713	26.0%	(22.6%)
Agency services	10 125	3 898	38.5%	3 898	38.5%	3 185	49.5%	22.4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	432 225	127 568	29.5%	127 568	29.5%	100 265	26.1%	27.2%
Interest earned from Current and Non Current Assets	55 438	13 472	24.3%	13 472	24.3%	10 794	22.2%	24.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	2 362	349	14.8%	349	14.8%	309	21.2%	12.9%
Rental from Fixed Assets	68 654	12 329	18.0%	12 329	18.0%	11 239	17.0%	9.7%
Licence and permits	13 478	2 741	20.3%	2 741	20.3%	2 632	18.1%	4.1%
Operational Revenue	92 730	6 472	7.0%	6 472	7.0%	9 865	12.3%	(34.4%)
Non-Exchange Revenue								
Property rates	1 547 494	552 125	35.7%	552 125	35.7%	524 022	36.4%	5.4%
Surcharges and Taxes	12 588	5	-	5	-	8	2%	(35.8%)
Fines, penalties and forfeits	85 590	11 635	13.6%	11 635	13.6%	6 432	7.3%	80.9%
Licences or permits	10 501	4 417	42.1%	4 417	42.1%	3 562	33.2%	24.0%
Transfer and subsidies - Operational	2 685 432	760 356	28.3%	760 356	28.3%	678 784	26.9%	12.0%
Interest	69 531	26 370	37.9%	26 370	37.9%	14 935	42.4%	76.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	16 929	10 290	60.8%	10 290	60.8%	829	12.5%	1 141.5%
Gains on disposal of Assets	30 409	11 882	39.1%	11 882	39.1%	(1 441)	(2.3%)	(924.8%)
Other Gains	86 052	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	10 146 112	1 694 245	16.7%	1 694 245	16.7%	1 519 849	16.4%	11.5%
Employee related costs	3 631 683	695 261	19.1%	695 261	19.1%	637 813	19.3%	9.0%
Remuneration of councillors	222 581	45 909	20.6%	45 909	20.6%	43 783	20.5%	4.9%
Bulk purchases - electricity	2 287 663	437 284	19.1%	437 284	19.1%	409 467	21.0%	6.8%
Inventory consumed	707 733	94 153	13.3%	94 153	13.3%	117 735	19.8%	(20.0%)
Debt impairment	655 472	85 273	13.0%	85 273	13.0%	151	2%	56 221.1%
Depreciation and amortisation	799 849	25 134	3.1%	25 134	3.1%	16 079	2.3%	56.3%
Interest	105 195	23 578	22.4%	23 578	22.4%	19 203	14.0%	22.8%
Contracted services	665 534	118 573	17.8%	118 573	17.8%	102 111	15.3%	16.1%
Transfers and subsidies	37 025	5 842	15.8%	5 842	15.8%	5 523	14.7%	5.8%
Irrecoverable debts written off	126 874	10 337	8.1%	10 337	8.1%	15 354	2.2%	(32.7%)
Operational costs	828 257	152 900	18.5%	152 900	18.5%	139 105	17.2%	9.9%
Losses on disposal of Assets	2 300	-	-	-	-	28	1.3%	(100.0%)
Other Losses	75 946	-	-	-	-	13 496	17.2%	(100.0%)
Surplus/(Deficit)	(348 751)	517 974		517 974		510 590		
Transfers and subsidies - capital (monetary allocations)	1 349 594	91 299	6.8%	91 299	6.8%	100 723	8.5%	(9.4%)
Transfers and subsidies - capital (in-kind)	3 100	60	1.9%	60	1.9%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 003 943	609 333		609 333		611 313		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 003 943	609 333		609 333		611 313		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 003 943	609 333		609 333		611 313		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 003 943	609 333		609 333		611 313		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget Main 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	1 549 886	168 462	10.9%	168 462	10.9%	168 887	11.9%	(.3%)
National Government	1 331 513	137 454	10.3%	137 454	10.3%	154 614	13.5%	(11.1%)
Provincial Government	140	19	13.8%	19	13.8%	13	8%	48.4%
District Municipality	6 450	-	-	-	-	389	6.0%	(100.0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agent	20 000	1 358	6.8%	1 358	6.8%	376	5.9%	261.7%
Transfers recognised - capital	1 358 103	138 831	10.2%	138 831	10.2%	155 392	13.4%	(10.7%)
Borrowing	3 700	2 823	76.3%	2 823	76.3%	-	-	(100.0%)
Internally generated funds	188 083	26 808	14.3%	26 808	14.3%	13 495	6.0%	98.7%
Capital Expenditure Functional	1 549 910	168 712	10.9%	168 712	10.9%	169 526	12.0%	(.5%)
Municipal governance and administration	76 363	4 698	6.2%	4 698	6.2%	6 280	5.0%	(25.2%)
Executive and Council	39 798	941	2.4%	941	2.4%	1 343	1.7%	(29.9%)
Finance and administration	36 416	3 756	10.3%	3 756	10.3%	4 827	10.4%	(22.2%)
Internal audit	150	-	-	-	-	110	73.4%	(100.0%)
Community and Public Safety	44 505	2 803	6.3%	2 803	6.3%	8 295	8.9%	(66.2%)
Community and Social Services	21 924	727	3.3%	727	3.3%	1 888	5.2%	(61.5%)
Sport And Recreation	22 128	2 076	9.4%	2 076	9.4%	7	-	27 994.0%
Public Safety	407	-	-	-	-	6 400	61.9%	(100.0%)
Health	46	-	-	-	-	-	-	-
Economic and Environmental Services	206 446	27 226	13.2%	27 226	13.2%	47 089	19.6%	(42.2%)
Planning and Development	79 594	15 682	19.7%	15 682	19.7%	4 386	5.3%	257.6%
Road Transport	126 786	11 544	9.1%	11 544	9.1%	42 703	27.2%	(73.0%)
Environmental Protection	65	-	-	-	-	-	-	-
Trading Services	1 222 596	133 985	11.0%	133 985	11.0%	107 862	11.4%	24.2%
Energy sources	236 226	20 093	8.5%	20 093	8.5%	26 282	8.8%	(23.5%)
Water Management	719 497	93 608	13.0%	93 608	13.0%	49 405	12.8%	89.5%
Waste Water Management	246 115	14 054	5.7%	14 054	5.7%	25 845	10.7%	(45.6%)
Waste Management	20 758	6 230	30.0%	6 230	30.0%	6 330	27.3%	(1.6%)
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	9 732 841	3 613 103	37.1%	3 613 103	37.1%	2 058 278	23.1%	75.5%
Property rates	1 312 523	368 588	28.1%	368 588	28.1%	233 189	19.5%	58.1%
Service charges	4 026 723	1 215 282	30.2%	1 215 282	30.2%	686 662	20.1%	77.0%
Other revenue	424 361	689 681	162.5%	689 681	162.5%	481 481	52.7%	43.2%
Transfers and Subsidies - Operational	2 548 790	777 195	30.5%	777 195	30.5%	453 912	21.0%	71.2%
Transfers and Subsidies - Capital	1 373 651	558 015	40.6%	558 015	40.6%	201 720	17.4%	176.6%
Interest	46 795	4 342	9.3%	4 342	9.3%	1 313	2.3%	230.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(7 877 053)	(1 630 515)	20.7%	(1 630 515)	20.7%	(1 573 340)	13.6%	3.6%
Suppliers and employees	(7 774 497)	(1 629 325)	21.0%	(1 629 325)	21.0%	(1 573 321)	13.8%	3.6%
Finance charges	(98 823)	(1 190)	1.2%	(1 190)	1.2%	(18)	-	6 373.7%
Transfers and grants	(3 733)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 855 788	1 982 588	106.8%	1 982 588	106.8%	484 938	(18.3%)	308.8%
Cash Flow from Investing Activities								
Receipts	(29 736)	3 244	(10.9%)	3 244	(10.9%)	577	(4.3%)	462.7%
Proceeds on disposal of PPE	21 243	1 021	4.8%	1 021	4.8%	721	3.7%	41.6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(51 483)	3 444	(6.7%)	3 444	(6.7%)	(137)	.3%	(2 605.4%)
Decrease (increase) in non-current investments	504	(1 221)	(242.1%)	(1 221)	(242.1%)	(7)	(.1%)	17 385.1%
Payments	(1 480 141)	(138 907)	9.4%	(138 907)	9.4%	(132 166)	11.2%	5.1%
Capital assets	(1 480 141)	(138 907)	9.4%	(138 907)	9.4%	(132 166)	11.2%	5.1%
Net Cash from/(used) Investing Activities	(1 509 877)	(135 662)	9.0%	(135 662)	9.0%	(131 590)	11.1%	3.1%
Cash Flow from Financing Activities								
Receipts	2 402	401	16.7%	401	16.7%	40	.1%	898.3%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 427	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(25)	401	(1 637.4%)	401	(1 637.4%)	40	12.2%	898.3%
Payments	(18 393)	-	-	-	-	(3 245)	19.3%	(100.0%)
Repayment of borrowing	(18 393)	-	-	-	-	(3 245)	19.3%	(100.0%)
Net Cash from/(used) Financing Activities	(15 991)	401	(2.5%)	401	(2.5%)	(3 205)	(13.0%)	(112.5%)
Net Increase/(Decrease) in cash held	329 921	1 847 327	559.9%	1 847 327	559.9%	350 143	(9.2%)	427.6%
Cash/cash equivalents at the year begin:	980 733	1 406	.1%	1 406	.1%	283 715	41.0%	(99.5%)
Cash/cash equivalents at the year end:	1 310 654	2 190 715	167.1%	2 190 715	167.1%	743 876	(23.9%)	194.5%

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	105 954	4.1%	53 572	2.1%	103 294	4.0%	2 345 084	89.9%	2 607 905	24.7%	(1 165)	-	135 564	5.2%
Trade and Other Receivables from Exchange Transactions - Electricity	169 464	15.6%	71 208	6.6%	69 800	6.4%	775 792	71.4%	1 086 264	10.3%	(857)	(.1%)	7 030	.6%
Receivables from Non-exchange Transactions - Property Rates	175 183	6.7%	100 440	3.9%	220 012	8.4%	2 111 350	81.0%	2 606 985	24.7%	(3 697)	(.1%)	15 957	.6%
Receivables from Exchange Transactions - Waste Water Management	45 204	4.1%	26 402	2.4%	30 346	2.8%	998 851	90.7%	1 100 803	10.4%	(4 283)	(.4%)	9 932	.9%
Receivables from Exchange Transactions - Waste Management	41 000	3.8%	22 172	2.1%	35 792	3.3%	978 941	90.8%	1 077 905	10.2%	(2 146)	(.2%)	11 196	1.0%
Receivables from Exchange Transactions - Property Rental Debtors	3 196	2.7%	2 648	2.2%	2 593	2.2%	109 438	92.8%	117 876	1.1%	-	-	500	.4%
Interest on Arrear Debtor Accounts	40 510	2.8%	36 719	2.5%	35 835	2.5%	1 339 641	92.2%	1 452 704	13.8%	(2 773)	(.2%)	15 543	1.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	87	1.0%	72	.8%	49	.6%	8 650	97.6%	8 858	.1%	-	-	-	-
Other	(10 049)	(2.0%)	8 196	1.7%	61 914	12.5%	434 310	87.9%	494 372	4.7%	(150)	-	-	-
Total By Income Source	570 548	5.4%	321 430	3.0%	559 636	5.3%	9 102 058	86.2%	10 553 672	100.0%	(15 071)	(.1%)	195 722	1.9%
Debtors Age Analysis By Customer Group														
Organs of State	84 239	5.1%	56 768	3.5%	160 986	9.8%	1 333 902	81.5%	1 635 895	15.5%	(254)	-	172	-
Commercial	211 462	11.5%	87 412	4.8%	94 722	5.2%	1 438 061	78.5%	1 831 657	17.4%	(2 046)	(.1%)	12 687	.7%
Households	273 125	4.1%	164 879	2.5%	227 261	3.4%	6 016 302	90.0%	6 681 565	63.3%	(12 770)	(.2%)	182 863	2.7%
Other	1 723	4%	12 371	3.1%	76 668	19.0%	313 793	77.6%	404 555	3.8%	-	-	-	-
Total By Customer Group	570 548	5.4%	321 430	3.0%	559 636	5.3%	9 102 058	86.2%	10 553 672	100.0%	(15 071)	(.1%)	195 722	1.9%

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	120 822	3.8%	87 800	2.7%	127 308	4.0%	2 878 683	89.5%	3 214 612	62.9%
Bulk Water	23 497	5.5%	19 920	4.6%	6 536	1.5%	378 463	88.3%	428 416	8.4%
PAYE deductions	14 740	81.7%	2 705	15.0%	580	3.2%	6	-	18 031	4%
VAT (output less input)	(191)	100.0%	-	-	-	-	-	-	(191)	-
Pensions / Retirement	9 340	92.9%	633	6.3%	-	-	82	.8%	10 055	2%
Loan repayments	-	-	-	-	-	-	16	100.0%	16	-
Trade Creditors	26 629	2.5%	22 615	2.1%	37 663	3.5%	980 341	91.9%	1 067 248	20.9%
Auditor-General	9 058	9.9%	1 683	1.8%	558	.6%	79 854	87.6%	91 153	1.8%
Other	39 319	13.8%	13 873	4.9%	5 568	2.0%	226 265	79.4%	285 026	5.6%
Total	243 214	4.8%	149 229	2.9%	178 213	3.5%	4 543 709	88.8%	5 114 365	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.