

**AGGREGATED INFORMATION FOR NATIONAL
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	535 991 007	156 273 402	29,2%	156 273 402	29,2%	143 973 563	29,5%	8,5%
Exchange Revenue								
Service charges - Electricity	169 030 761	41 590 098	24,6%	41 590 098	24,6%	37 638 107	24,7%	10,5%
Service charges - Water	59 465 232	12 647 809	21,3%	12 647 809	21,3%	12 803 751	23,5%	(1,2%)
Service charges - Waste Water Management	24 872 178	5 985 094	24,1%	5 985 094	24,1%	5 320 841	24,5%	12,5%
Service charges - Waste Management	15 853 931	4 235 759	26,7%	4 235 759	26,7%	3 862 088	26,3%	9,7%
Sale of Goods and Rendering of Services	6 106 383	1 124 016	18,4%	1 124 016	18,4%	1 662 254	22,8%	(32,4%)
Agency services	2 178 758	317 627	14,6%	317 627	14,6%	444 391	22,5%	(28,5%)
Interest	25 449	12 698	49,9%	12 698	49,9%	1 714	11,3%	640,9%
Interest earned from Receivables	10 724 587	4 295 651	40,1%	4 295 651	40,1%	10 470 624	126,0%	(59,0%)
Interest earned from Current and Non Current Assets	4 526 463	1 545 720	34,1%	1 545 720	34,1%	873 270	24,7%	77,0%
Dividends	2 514	240	9,5%	240	9,5%	1 293	21,8%	(81,4%)
Rent on Land	36 871	8 358	22,7%	8 358	22,7%	7 152	24,1%	16,9%
Rental from Fixed Assets	3 347 219	668 868	20,0%	668 868	20,0%	618 822	20,8%	8,1%
Licence and permits	369 114	73 632	19,9%	73 632	19,9%	94 904	26,3%	(22,4%)
Operational Revenue	5 350 762	829 812	15,5%	829 812	15,5%	530 631	11,0%	56,4%
Non-Exchange Revenue								
Property rates	92 381 804	35 242 916	38,1%	35 242 916	38,1%	26 700 700	31,3%	32,0%
Surcharges and Taxes	1 481 262	234 185	15,8%	234 185	15,8%	151 188	21,2%	54,9%
Fines, penalties and forfeits	5 983 958	988 055	16,5%	988 055	16,5%	757 059	13,0%	30,5%
Licences or permits	759 591	167 061	22,0%	167 061	22,0%	190 729	25,4%	(12,4%)
Transfer and subsidies - Operational	107 619 054	40 457 485	37,6%	40 457 485	37,6%	37 741 185	37,7%	7,2%
Interest	2 246 143	779 536	34,7%	779 536	34,7%	526 245	32,4%	48,1%
Fuel Levy	16 919 028	4 707 279	27,8%	4 707 279	27,8%	3 162 289	21,6%	48,9%
Operational Revenue	702 978	163 643	23,3%	163 643	23,3%	7 425	12,2%	2 103,9%
Gains on disposal of Assets	324 675	29 389	9,1%	29 389	9,1%	15 086	3,6%	94,8%
Other Gains	5 656 562	168 470	3,0%	168 470	3,0%	401 634	8,1%	(58,1%)
Discontinued Operations	25 728	0	-	0	-	(9 819)	(35,6%)	(100,0%)
Operating Expenditure	535 867 506	119 974 274	22,4%	119 974 274	22,4%	109 426 100	22,4%	9,6%
Employee related costs	149 429 644	32 888 958	22,0%	32 888 958	22,0%	32 396 900	22,9%	1,5%
Remuneration of councillors	5 061 550	1 138 208	22,5%	1 138 208	22,5%	1 126 766	23,2%	1,0%
Bulk purchases - electricity	134 073 217	32 909 664	24,5%	32 909 664	24,5%	33 604 933	28,7%	(2,1%)
Inventory consumed	44 152 244	11 490 966	26,0%	11 490 966	26,0%	7 061 697	18,2%	62,7%
Debt impairment	42 882 033	5 808 849	13,5%	5 808 849	13,5%	2 812 819	14,8%	106,5%
Depreciation and amortisation	38 404 208	6 373 074	16,6%	6 373 074	16,6%	6 348 835	17,7%	-4%
Interest	10 183 936	2 363 285	23,2%	2 363 285	23,2%	2 055 756	19,3%	15,0%
Contracted services	61 399 135	10 273 281	16,7%	10 273 281	16,7%	9 458 845	16,4%	8,6%
Transfers and subsidies	4 320 894	2 032 212	47,0%	2 032 212	47,0%	1 938 671	50,9%	4,8%
Irrecoverable debts written off	3 667 002	5 044 611	137,6%	5 044 611	137,6%	3 668 778	19,2%	37,5%
Operational costs	36 477 774	8 209 731	22,5%	8 209 731	22,5%	7 657 205	23,0%	7,2%
Losses on disposal of Assets	73 512	31 426	42,7%	31 426	42,7%	2 846	5,1%	1 004,0%
Other Losses	5 742 360	1 410 008	24,6%	1 410 008	24,6%	1 292 049	21,9%	9,1%
Surplus/(Deficit)	123 500	36 299 128		36 299 128		34 547 463		
Transfers and subsidies - capital (monetary allocations)	48 653 756	5 388 888	11,1%	5 388 888	11,1%	9 571 453	22,2%	(43,7%)
Transfers and subsidies - capital (in-kind)	148 703	(690)	(5%)	(690)	(5%)	15 459	16,3%	(104,5%)
Surplus/(Deficit) after capital transfers and contributions	48 925 959	41 687 326		41 687 326		44 134 375		
Income Tax	75 004	2 312	3,1%	2 312	3,1%	(3 592)	(8,6%)	(164,4%)
Surplus/(Deficit) after income tax	48 850 955	41 685 014		41 685 014		44 137 966		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	1 706	(24,5%)	1 706	(24,5%)	(2 521)	12,8%	(167,7%)
Surplus/(Deficit) attributable to municipality	48 843 999	41 686 721		41 686 721		44 135 445		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	539 389	435 347	80,7%	435 347	80,7%	333 482	63,8%	30,5%
Surplus/(Deficit) for the year	49 383 388	42 122 068		42 122 068		44 468 927		

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	82 496 039	10 940 767	13,3%	10 940 767	13,3%	8 711 563	12,5%	25,6%
National Government	43 747 208	7 492 240	17,1%	7 492 240	17,1%	5 790 931	14,8%	29,4%
Provincial Government	1 741 879	306 030	17,6%	306 030	17,6%	257 787	13,8%	18,7%
District Municipality	25 062	937	3,7%	937	3,7%	645	8,8%	45,3%
Transfers and subsidies - capital (monetary alloc)/Departm Aget	783 549	89 188	11,4%	89 188	11,4%	120 181	11,0%	(25,8%)
Transfers recognised - capital	46 297 699	7 888 395	17,0%	7 888 395	17,0%	6 169 544	14,6%	27,9%
Borrowing	13 127 198	1 272 645	9,7%	1 272 645	9,7%	1 041 104	10,1%	22,2%
Internally generated funds	23 071 143	1 779 727	7,7%	1 779 727	7,7%	1 500 915	8,8%	18,6%
Capital Expenditure Functional	76 009 039	41 436 508	54,5%	41 436 508	54,5%	7 747 804	11,1%	434,8%
Municipal governance and administration	6 195 919	14 807 588	239,0%	14 807 588	239,0%	21 086 599	354,5%	(29,8%)
Executive and Council	659 370	52 876	8,0%	52 876	8,0%	43 171	9,6%	22,5%
Finance and administration	5 524 998	14 754 490	267,0%	14 754 490	267,0%	21 043 236	382,8%	(29,9%)
Internal audit	11 551	222	1,9%	222	1,9%	192	6,3%	15,6%
Community and Public Safety	10 195 064	4 281 615	42,0%	4 281 615	42,0%	2 064 350	21,1%	107,4%
Community and Social Services	1 612 251	2 499 135	155,0%	2 499 135	155,0%	533 139	31,6%	368,8%
Sport And Recreation	1 485 281	467 136	31,5%	467 136	31,5%	392 039	30,7%	19,2%
Public Safety	903 544	60 909	6,7%	60 909	6,7%	(16 768)	(2,0%)	(463,2%)
Housing	5 967 511	1 180 761	19,8%	1 180 761	19,8%	1 085 248	19,1%	8,8%
Health	226 477	73 674	32,5%	73 674	32,5%	70 691	25,6%	4,2%
Economic and Environmental Services	20 299 373	7 687 043	37,9%	7 687 043	37,9%	(23 682 382)	(124,7%)	(132,5%)
Planning and Development	4 200 008	1 599 105	38,1%	1 599 105	38,1%	1 235 822	28,6%	29,4%
Road Transport	15 819 196	5 862 694	37,1%	5 862 694	37,1%	(25 134 180)	(173,9%)	(123,3%)
Environmental Protection	280 169	225 244	80,4%	225 244	80,4%	215 977	99,6%	4,3%
Trading Services	39 026 769	14 603 956	37,4%	14 603 956	37,4%	8 255 146	23,8%	76,9%
Energy sources	9 308 471	5 901 945	63,4%	5 901 945	63,4%	2 383 491	27,2%	147,6%
Water Management	17 592 391	5 945 780	33,8%	5 945 780	33,8%	3 750 029	22,8%	58,6%
Waste Water Management	10 127 182	2 095 242	20,7%	2 095 242	20,7%	1 514 703	19,7%	38,3%
Waste Management	1 998 725	660 990	33,1%	660 990	33,1%	606 923	34,5%	8,9%
Other	291 915	56 307	19,3%	56 307	19,3%	24 092	6,1%	133,7%

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	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								
Cash Flow from Operating Activities								
Receipts	512 342 302	138 835 551	27,1%	138 835 551	27,1%	124 180 415	27,2%	11,8%
Property rates	84 374 046	22 685 888	26,9%	22 685 888	26,9%	19 607 863	24,6%	15,7%
Service charges	230 497 441	36 933 501	16,0%	36 933 501	16,0%	45 667 931	20,1%	(19,1%)
Other revenue	43 674 754	32 945 798	75,4%	32 945 798	75,4%	26 390 427	207,4%	24,8%
Transfers and Subsidies - Operational	103 088 231	35 063 573	34,0%	35 063 573	34,0%	23 112 507	25,3%	51,7%
Transfers and Subsidies - Capital	45 179 629	10 352 577	22,9%	10 352 577	22,9%	9 092 912	22,0%	13,9%
Interest	5 527 459	845 852	15,3%	845 852	15,3%	306 460	7,0%	176,0%
Dividends	742	8 362	1 127,0%	8 362	1 127,0%	2 316	5,1%	261,1%
Payments	(358 712 638)	(91 145 255)	25,4%	(91 145 255)	25,4%	(57 309 167)	15,8%	59,0%
Suppliers and employees	(350 314 484)	(90 927 380)	26,0%	(90 927 380)	26,0%	(57 112 819)	16,0%	59,2%
Finance charges	(7 465 883)	(164 954)	2,2%	(164 954)	2,2%	(112 658)	1,9%	46,4%
Transfers and grants	(932 272)	(52 921)	5,7%	(52 921)	5,7%	(83 690)	9,8%	(36,8%)
Net Cash from/(used) Operating Activities	153 629 663	47 690 296	31,0%	47 690 296	31,0%	66 871 248	72,0%	(28,7%)
Cash Flow from Investing Activities								
Receipts	279 729	(5 809 068)	(2 076,7%)	(5 809 068)	(2 076,7%)	697 199	(17,4%)	(933,2%)
Proceeds on disposal of PPE	428 805	73 829	17,2%	73 829	17,2%	24 697	(1,0%)	198,9%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(933 159)	300 952	(32,3%)	300 952	(32,3%)	(29 723)	4,5%	(1 112,5%)
Decrease (increase) in non-current investments	784 083	(6 183 849)	(788,7%)	(6 183 849)	(788,7%)	702 225	(81,2%)	(980,6%)
Payments	(73 533 922)	(7 444 821)	10,1%	(7 444 821)	10,1%	(6 138 163)	8,6%	21,3%
Capital assets	(73 533 922)	(7 444 821)	10,1%	(7 444 821)	10,1%	(6 138 163)	8,6%	21,3%
Net Cash from/(used) Investing Activities	(73 254 193)	(13 253 890)	18,1%	(13 253 890)	18,1%	(5 440 964)	7,2%	143,6%
Cash Flow from Financing Activities								
Receipts	12 760 543	44 019	,3%	44 019	,3%	(7 714)	(1%)	(670,6%)
Short term loans	281 803	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 799 636	37 865	3%	37 865	3%	(5 756)	(1%)	(757,9%)
Increase (decrease) in consumer deposits	(320 896)	6 153	(1,9%)	6 153	(1,9%)	1 958	(1,3%)	(414,3%)
Payments	(8 204 605)	(250 854)	3,1%	(250 854)	3,1%	(52 059)	,7%	381,9%
Repayment of borrowing	(8 204 605)	(250 854)	3,1%	(250 854)	3,1%	(52 059)	,7%	381,9%
Net Cash from/(used) Financing Activities	4 555 938	(206 836)	(4,5%)	(206 836)	(4,5%)	(59 772)	(2,1%)	246,0%
Net Increase/(Decrease) in cash held	84 931 408	34 229 570	40,3%	34 229 570	40,3%	61 370 512	296,0%	(44,2%)
Cash/cash equivalents at the year begin:	57 650 291	20 994 733	36,4%	20 994 733	36,4%	33 960 071	63,5%	(38,2%)
Cash/cash equivalents at the year end:	142 581 700	80 739 106	56,6%	80 739 106	56,6%	98 433 821	132,7%	(18,0%)

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	5 543 249	5,6%	2 987 227	3,0%	2 828 421	2,9%	86 997 749	88,5%	98 356 646	32,1%	3 273 143	3,3%	29 525 847	30,0%
Trade and Other Receivables from Exchange Transactions - Electricity	9 702 975	25,2%	2 418 685	6,3%	1 705 966	4,4%	24 689 269	64,1%	38 516 896	12,6%	40 434	,1%	4 114 630	10,7%
Receivables from Non-exchange Transactions - Property Rates	8 729 068	13,3%	2 497 205	3,8%	3 206 662	4,9%	51 333 729	78,1%	65 766 664	21,4%	76 373	,1%	14 687 047	22,3%
Receivables from Exchange Transactions - Waste Water Management	1 998 667	6,6%	963 294	3,2%	932 582	3,1%	26 539 092	87,2%	30 433 635	9,9%	858 985	2,8%	5 511 863	18,1%
Receivables from Exchange Transactions - Waste Management	1 417 924	5,7%	664 366	2,7%	693 389	2,8%	22 120 235	88,9%	24 895 914	8,1%	432 328	1,7%	3 750 415	15,1%
Receivables from Exchange Transactions - Property Rental Debtors	120 100	3,4%	66 511	1,9%	40 587	1,2%	3 263 715	93,5%	3 490 913	1,1%	(5)	-	352 396	10,1%
Interest on Arrear Debtor Accounts	1 410 912	3,8%	856 156	2,3%	1 229 216	3,3%	33 304 472	90,5%	36 800 756	12,0%	235 068	,6%	4 764 573	12,9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 100	2,6%	911	2,1%	768	1,8%	39 886	93,5%	42 665	-	-	-	324 787	761,3%
Other	(541 049)	(6,4%)	52 474	,6%	186 691	2,2%	8 740 329	103,6%	8 438 444	2,8%	32 089	,4%	1 918 473	22,7%
Total By Income Source	28 382 945	9,3%	10 506 830	3,4%	10 824 282	3,5%	257 028 477	83,8%	306 742 534	100,0%	4 948 414	1,6%	64 950 030	21,2%
Debtors Age Analysis By Customer Group														
Organs of State	1 713 405	9,2%	887 867	4,8%	1 488 847	8,0%	14 465 461	78,0%	18 555 580	6,0%	(644)	-	863 598	4,7%
Commercial	11 604 853	18,7%	2 802 364	4,5%	2 454 524	4,0%	45 240 697	72,8%	62 102 439	20,2%	31 962	,1%	9 902 083	15,9%
Households	14 657 106	6,6%	6 593 453	3,0%	6 658 602	3,0%	192 499 006	87,3%	220 408 167	71,9%	4 917 076	2,2%	54 090 178	24,5%
Other	407 580	7,2%	223 147	3,9%	222 309	3,9%	4 823 312	85,0%	5 676 348	1,9%	-	-	94 171	1,7%
Total By Customer Group	28 382 945	9,3%	10 506 830	3,4%	10 824 282	3,5%	257 028 477	83,8%	306 742 534	100,0%	4 948 414	1,6%	64 950 030	21,2%

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	8 451 019	16,4%	2 341 117	4,5%	2 290 596	4,5%	38 381 107	74,6%	51 463 839	50,8%
Bulk Water	1 544 523	8,7%	2 121 084	11,9%	1 394 422	7,9%	12 219 789	68,8%	17 749 707	17,5%
PAYE deductions	345 924	90,8%	15 778	4,1%	1 982	,5%	17 224	4,5%	380 907	,4%
VAT (output less input)	315 050	82,6%	1 266	,3%	(924)	(2%)	65 872	17,3%	381 264	,4%
Pensions / Retirement	352 767	56,8%	13 425	2,2%	4 740	,8%	250 097	40,3%	621 029	,6%
Loan repayments	3 532	77,6%	22	,5%	-	-	996	21,9%	4 549	-
Trade Creditors	4 298 715	16,4%	1 298 457	5,0%	606 134	2,3%	19 916 971	76,2%	26 136 296	25,8%
Auditor-General	45 257	19,4%	5 558	2,4%	139	,1%	181 897	78,1%	232 851	,2%
Other	1 405 118	32,0%	153 743	3,5%	(25 872)	(6%)	2 824 050	64,4%	4 385 034	4,3%
Total	16 761 905	16,5%	5 950 450	5,9%	4 271 216	4,2%	74 371 905	73,4%	101 355 476	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR EASTERN 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	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	46 453 372	23 161 376	49,9%	23 161 376	49,9%	15 803 234	36,9%	46,6%
Exchange Revenue								
Service charges - Electricity	10 583 233	2 700 257	25,5%	2 700 257	25,5%	2 475 327	25,3%	9,1%
Service charges - Water	5 617 206	1 083 373	19,3%	1 083 373	19,3%	1 802 181	34,6%	(39,9%)
Service charges - Waste Water Management	1 940 493	477 742	24,6%	477 742	24,6%	464 050	25,0%	3,0%
Service charges - Waste Management	1 187 851	374 693	31,5%	374 693	31,5%	342 234	30,9%	9,5%
Sale of Goods and Rendering of Services	388 925	40 366	10,4%	40 366	10,4%	71 113	19,9%	(43,2%)
Agency services	188 846	16 542	8,8%	16 542	8,8%	14 915	12,8%	10,9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 349 506	547 571	40,6%	547 571	40,6%	343 852	38,6%	59,2%
Interest earned from Current and Non Current Assets	642 413	155 384	24,2%	155 384	24,2%	88 995	19,3%	74,6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	405	20	4,9%	20	4,9%	74	163,5%	(72,9%)
Rental from Fixed Assets	127 569	31 395	24,6%	31 395	24,6%	28 939	23,9%	8,5%
Licence and permits	81 488	18 214	22,4%	18 214	22,4%	19 218	25,0%	(5,2%)
Operational Revenue	828 618	44 584	5,4%	44 584	5,4%	34 777	4,8%	28,2%
Non-Exchange Revenue								
Property rates	7 122 604	11 774 339	165,3%	11 774 339	165,3%	4 983 936	74,5%	136,2%
Surcharges and Taxes	248 670	32 093	12,9%	32 093	12,9%	21 576	9,4%	48,7%
Fines, penalties and forfeits	220 377	19 657	8,9%	19 657	8,9%	25 009	13,7%	(21,4%)
Licences or permits	52 028	11 908	22,9%	11 908	22,9%	10 433	21,6%	14,1%
Transfer and subsidies - Operational	13 631 399	5 262 948	38,6%	5 262 948	38,6%	4 803 657	36,0%	9,6%
Interest	145 733	58 350	40,0%	58 350	40,0%	40 103	44,2%	45,5%
Fuel Levy	2 022 947	508 468	25,1%	508 468	25,1%	239 734	16,3%	112,1%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	39 988	3 345	8,4%	3 345	8,4%	2 928	3,9%	14,2%
Other Gains	7 354	125	1,7%	125	1,7%	2	-	6 336,0%
Discontinued Operations	25 721	-	-	-	-	(9 820)	(35,7%)	(100,0%)
Operating Expenditure	47 760 487	13 055 271	27,3%	13 055 271	27,3%	9 018 190	20,8%	44,8%
Employee related costs	15 162 322	3 135 934	20,7%	3 135 934	20,7%	3 100 239	21,8%	1,2%
Remuneration of councillors	775 292	181 106	23,4%	181 106	23,4%	174 609	23,3%	3,7%
Bulk purchases - electricity	10 492 940	3 123 557	29,8%	3 123 557	29,8%	2 769 689	31,3%	12,8%
Inventory consumed	1 452 163	270 663	18,6%	270 663	18,6%	215 886	18,9%	25,4%
Debt impairment	4 515 130	346 353	7,7%	346 353	7,7%	411 252	10,2%	(15,8%)
Depreciation and amortisation	4 319 742	777 373	18,0%	777 373	18,0%	645 410	15,1%	20,4%
Interest	299 143	85 807	28,7%	85 807	28,7%	53 628	21,0%	60,0%
Contracted services	4 889 324	733 826	15,0%	733 826	15,0%	678 505	14,8%	8,2%
Transfers and subsidies	552 181	101 296	18,3%	101 296	18,3%	132 057	24,6%	(23,3%)
Irrecoverable debts written off	798 138	3 345 852	419,2%	3 345 852	419,2%	76 767	10,8%	4 258,4%
Operational costs	4 161 907	946 988	22,8%	946 988	22,8%	738 982	19,6%	28,1%
Losses on disposal of Assets	9 234	18	2%	18	2%	(5)	(1,1%)	(467,4%)
Other Losses	332 971	6 498	2,0%	6 498	2,0%	21 172	13,7%	(69,3%)
Surplus/(Deficit)	(1 307 115)	10 106 105		10 106 105		6 785 043		
Transfers and subsidies - capital (monetary allocations)	7 746 336	620 872	8,0%	620 872	8,0%	928 995	13,8%	(33,2%)
Transfers and subsidies - capital (in-kind)	77 744	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 516 965	10 726 977		10 726 977		7 714 038		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 516 965	10 726 977		10 726 977		7 714 038		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 516 965	10 726 977		10 726 977		7 714 038		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	23 123	-	23 123	-	22 127	51,1%	4,5%
Surplus/(Deficit) for the year	6 516 965	10 750 100		10 750 100		7 736 165		

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	9 942 551	3 249 910	32,7%	3 249 910	32,7%	2 655 262	27,1%	22,4%
National Government	7 039 005	2 778 092	39,5%	2 778 092	39,5%	2 286 588	37,1%	21,5%
Provincial Government	467 902	206 869	44,2%	206 869	44,2%	165 776	39,7%	24,8%
District Municipality	3 962	-	-	-	-	(3)	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agents	188 708	9 225	4,9%	9 225	4,9%	3 082	7,1%	199,3%
Transfers recognised - capital	7 699 577	2 994 186	38,9%	2 994 186	38,9%	2 455 443	36,7%	21,9%
Borrowing	136 338	7 575	5,6%	7 575	5,6%	20 569	1,9%	(63,2%)
Internally generated funds	2 106 636	248 149	11,8%	248 149	11,8%	179 250	8,8%	38,4%
Capital Expenditure Functional	10 038 790	33 688 942	335,6%	33 688 942	335,6%	1 759 860	17,8%	1 814,3%
Municipal governance and administration	764 698	14 362 613	1 878,2%	14 362 613	1 878,2%	20 684 150	2 732,9%	(30,6%)
Executive and Council	42 372	24 088	56,8%	24 088	56,8%	20 699	134,4%	16,4%
Finance and administration	718 936	14 338 463	1 994,4%	14 338 463	1 994,4%	20 663 435	2 790,2%	(30,6%)
Internal audit	3 391	62	1,8%	62	1,8%	16	1,8%	294,0%
Community and Public Safety	1 198 440	3 428 319	286,1%	3 428 319	286,1%	1 172 720	146,2%	192,3%
Community and Social Services	175 573	2 355 290	1 341,5%	2 355 290	1 341,5%	312 226	197,9%	654,4%
Sport And Recreation	144 150	336 273	233,3%	336 273	233,3%	283 736	195,0%	18,5%
Public Safety	149 379	(13 134)	(8,8%)	(13 134)	(8,8%)	(55 114)	(62,5%)	(76,2%)
Housing	721 330	681 352	94,5%	681 352	94,5%	564 488	141,4%	20,7%
Health	8 008	68 537	855,9%	68 537	855,9%	67 383	600,4%	1,7%
Economic and Environmental Services	3 071 359	5 481 524	178,5%	5 481 524	178,5%	(25 552 623)	(841,1%)	(121,5%)
Planning and Development	787 166	1 044 778	132,7%	1 044 778	132,7%	835 819	124,3%	25,0%
Road Transport	2 284 193	4 234 255	185,4%	4 234 255	185,4%	(26 582 638)	(1 124,2%)	(115,9%)
Environmental Protection	-	202 491	-	202 491	-	194 196	22 450,4%	4,3%
Trading Services	4 939 493	10 383 611	210,2%	10 383 611	210,2%	5 432 162	105,2%	91,2%
Energy sources	807 022	4 901 494	607,4%	4 901 494	607,4%	1 475 609	237,1%	232,2%
Water Management	3 465 379	3 907 986	112,8%	3 907 986	112,8%	2 491 797	74,0%	56,8%
Waste Water Management	528 754	1 072 314	202,8%	1 072 314	202,8%	954 678	89,6%	12,3%
Waste Management	138 338	501 817	362,7%	501 817	362,7%	510 077	451,4%	(1,6%)
Other	64 800	32 875	50,7%	32 875	50,7%	23 451	22,6%	40,2%

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	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								
Cash Flow from Operating Activities								
Receipts	49 393 467	14 046 453	28,4%	14 046 453	28,4%	8 032 517	17,3%	74,9%
Property rates	9 008 149	4 633 889	51,4%	4 633 889	51,4%	631 851	8,9%	633,4%
Service charges	19 281 137	1 487 384	7,7%	1 487 384	7,7%	1 426 715	7,7%	4,3%
Other revenue	3 353 739	1 220 947	36,4%	1 220 947	36,4%	1 769 319	32,1%	(31,0%)
Transfers and Subsidies - Operational	12 386 131	4 530 562	36,6%	4 530 562	36,6%	3 036 787	32,8%	49,2%
Transfers and Subsidies - Capital	4 953 205	2 100 820	42,4%	2 100 820	42,4%	1 137 883	19,6%	84,6%
Interest	411 107	72 851	17,7%	72 851	17,7%	29 963	12,6%	143,1%
Dividends	-	-	-	-	-	-	-	-
Payments	(37 377 222)	(4 956 846)	13,3%	(4 956 846)	13,3%	(4 724 227)	17,4%	4,9%
Suppliers and employees	(36 918 722)	(4 898 711)	13,3%	(4 898 711)	13,3%	(4 653 154)	17,4%	5,3%
Finance charges	(165 416)	(6 502)	3,9%	(6 502)	3,9%	(7 553)	7,0%	(13,9%)
Transfers and grants	(293 084)	(51 633)	17,6%	(51 633)	17,6%	(63 520)	20,3%	(18,7%)
Net Cash from/(used) Operating Activities	12 016 246	9 089 607	75,6%	9 089 607	75,6%	3 308 289	17,1%	174,8%
Cash Flow from Investing Activities								
Receipts	(8 121)	182 596	(2 248,5%)	182 596	(2 248,5%)	5 946	6,9%	2 970,9%
Proceeds on disposal of PPE	49 580	9 177	18,5%	9 177	18,5%	5 991	7,2%	53,2%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(42 210)	170 421	(403,7%)	170 421	(403,7%)	4	-	4 260 423,9%
Decrease (increase) in non-current investments	(15 491)	2 999	(19,4%)	2 999	(19,4%)	(50)	0,2%	(6 163,5%)
Payments	(8 139 658)	(752 664)	9,2%	(752 664)	9,2%	(689 880)	8,7%	9,1%
Capital assets	(8 139 658)	(752 664)	9,2%	(752 664)	9,2%	(689 880)	8,7%	9,1%
Net Cash from/(used) Investing Activities	(8 147 778)	(570 068)	7,0%	(570 068)	7,0%	(683 934)	8,7%	(16,6%)
Cash Flow from Financing Activities								
Receipts	66 076	935	1,4%	935	1,4%	(63)	-	(1 585,9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	60 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 076	935	15,4%	935	15,4%	(63)	(8%)	(1 585,9%)
Payments	(72 757)	(17 572)	24,2%	(17 572)	24,2%	(14 744)	22,1%	19,2%
Repayment of borrowing	(72 757)	(17 572)	24,2%	(17 572)	24,2%	(14 744)	22,1%	19,2%
Net Cash from/(used) Financing Activities	(6 680)	(16 637)	24,9%	(16 637)	24,9%	(14 807)	(2,1%)	12,4%
Net Increase/(Decrease) in cash held	3 861 787	8 502 902	220,2%	8 502 902	220,2%	2 609 549	21,5%	225,8%
Cash/cash equivalents at the year begin:	6 663 117	4 389 962	65,9%	4 389 962	65,9%	4 258 149	71,4%	3,1%
Cash/cash equivalents at the year end:	10 524 904	13 145 528	124,9%	13 145 528	124,9%	7 414 190	40,9%	77,3%

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	834 028	6,3%	598 814	4,5%	567 280	4,3%	11 223 942	84,9%	13 224 063	37,8%	1 628 767	12,3%	20 355 188	153,9%
Trade and Other Receivables from Exchange Transactions - Electricity	843 388	32,1%	213 474	8,1%	111 276	4,2%	1 463 012	55,6%	2 631 151	7,5%	9 927	4%	2 285 432	86,9%
Receivables from Non-exchange Transactions - Property Rates	3 278 212	39,2%	301 774	3,6%	269 710	3,2%	4 510 230	54,0%	8 359 925	23,9%	80 433	1,0%	6 373 511	76,2%
Receivables from Exchange Transactions - Waste Water Management	213 496	8,0%	120 368	4,5%	99 946	3,7%	2 238 333	83,8%	2 672 144	7,6%	248 190	9,3%	3 716 695	139,1%
Receivables from Exchange Transactions - Waste Management	222 783	6,7%	122 990	3,7%	78 676	2,4%	2 887 772	87,2%	3 312 220	9,5%	164 474	5,0%	2 311 003	69,8%
Receivables from Exchange Transactions - Property Rental Debtors	7 742	3,2%	4 705	2,0%	2 881	1,2%	225 334	93,6%	240 662	0,7%	-	-	162 668	67,6%
Interest on Arrear Debtor Accounts	188 383	5,0%	138 460	3,7%	140 470	3,7%	3 323 036	87,7%	3 790 350	10,8%	237 856	6,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	383	1,8%	254	1,2%	387	1,8%	20 269	95,2%	21 293	0,1%	-	-	-	-
Other	25 069	3,3%	21 659	2,8%	20 657	2,7%	700 698	91,2%	768 083	2,2%	43 306	5,6%	6 791	9%
Total By Income Source	5 613 484	16,0%	1 522 498	4,3%	1 291 283	3,7%	26 592 626	75,9%	35 019 891	100,0%	2 412 953	6,9%	35 211 288	100,5%
Debtors Age Analysis By Customer Group														
Organs of State	437 628	23,7%	152 688	8,3%	151 728	8,2%	1 106 396	59,9%	1 848 440	5,3%	1	-	-	-
Commercial	2 169 479	33,8%	331 168	5,2%	192 946	3,0%	3 725 718	58,0%	6 419 311	18,3%	10	-	-	-
Households	2 954 183	11,3%	1 030 616	3,9%	896 729	3,4%	21 353 497	81,4%	26 235 026	74,9%	2 412 942	9,2%	35 211 288	134,2%
Other	52 193	10,1%	8 025	1,6%	49 880	9,6%	407 015	78,7%	517 114	1,5%	-	-	-	-
Total By Customer Group	5 613 484	16,0%	1 522 498	4,3%	1 291 283	3,7%	26 592 626	75,9%	35 019 891	100,0%	2 412 953	6,9%	35 211 288	100,5%

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	915 492	23,5%	144 885	3,7%	136 833	3,5%	2 698 637	69,3%	3 895 847	43,2%
Bulk Water	25 966	6,0%	19 096	4,4%	12 756	3,0%	373 853	86,6%	431 671	4,8%
PAYE deductions	89 993	75,5%	10 912	9,2%	1 089	0,9%	17 175	14,4%	119 170	1,3%
VAT (output less input)	110 363	100,0%	-	-	-	-	0	-	110 363	1,2%
Pensions / Retirement	73 742	83,0%	27	0,0%	2 458	2,8%	12 633	14,2%	88 860	1,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 238 961	40,2%	124 233	4,0%	268 737	8,7%	1 446 477	47,0%	3 078 408	34,1%
Auditor-General	11 252	37,0%	(1 637)	(5,4%)	(265)	(0,9%)	21 045	69,2%	30 395	0,3%
Other	842 716	66,3%	25 454	2,0%	(755)	(1,1%)	402 860	31,7%	1 270 276	14,1%
Total	3 308 486	36,7%	322 971	3,6%	420 853	4,7%	4 972 680	55,1%	9 024 990	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR FREE STATE
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	25 163 091	6 133 191	24,4%	6 133 191	24,4%	6 035 613	26,0%	1,6%
Exchange Revenue								
Service charges - Electricity	7 580 565	1 645 385	21,7%	1 645 385	21,7%	1 616 980	23,0%	1,8%
Service charges - Water	3 440 889	679 125	19,7%	679 125	19,7%	730 391	23,7%	(7,0%)
Service charges - Waste Water Management	1 337 041	292 313	21,9%	292 313	21,9%	296 790	23,0%	(1,5%)
Service charges - Waste Management	828 718	177 445	21,4%	177 445	21,4%	181 984	23,7%	(2,5%)
Sale of Goods and Rendering of Services	159 333	16 999	10,7%	16 999	10,7%	32 515	18,8%	(47,7%)
Agency services	2	1	48,2%	1	48,2%	0	5,4%	800,0%
Interest	-	-	-	-	-	(13 000)	(4 541,9%)	(100,0%)
Interest earned from Receivables	1 211 172	415 380	34,3%	415 380	34,3%	308 498	29,7%	34,6%
Interest earned from Current and Non Current Assets	68 874	40 211	58,4%	40 211	58,4%	19 957	29,3%	101,5%
Dividends	2 096	224	10,7%	224	10,7%	884	16,3%	(74,6%)
Rent on Land	8 481	834	9,8%	834	9,8%	759	184,7%	9,8%
Rental from Fixed Assets	107 669	20 844	19,4%	20 844	19,4%	21 800	21,6%	(4,4%)
Licence and permits	1 619	232	14,3%	232	14,3%	107	30,4%	116,1%
Operational Revenue	571 994	11 097	1,9%	11 097	1,9%	11 408	2,0%	(2,7%)
Non-Exchange Revenue								
Property rates	3 173 642	773 279	24,4%	773 279	24,4%	736 065	24,9%	5,1%
Surcharges and Taxes	18 655	-	-	-	-	168	,9%	(100,0%)
Fines, penalties and forfeits	89 851	4 281	4,8%	4 281	4,8%	6 522	6,7%	(34,4%)
Licences or permits	1 159	419	36,2%	419	36,2%	379	52,0%	10,6%
Transfer and subsidies - Operational	5 908 121	1 842 727	31,2%	1 842 727	31,2%	1 903 072	35,1%	(3,2%)
Interest	150 770	75 833	50,3%	75 833	50,3%	57 657	51,7%	31,5%
Fuel Levy	405 247	135 083	33,3%	135 083	33,3%	121 145	33,3%	11,5%
Operational Revenue	25 830	1 366	5,3%	1 366	5,3%	1 383	7,0%	(1,2%)
Gains on disposal of Assets	70 973	114	,2%	114	,2%	54	,1%	112,3%
Other Gains	389	-	-	-	-	93	25,6%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	25 338 687	5 038 137	19,9%	5 038 137	19,9%	4 640 832	19,8%	8,6%
Employee related costs	7 589 280	1 580 764	20,8%	1 580 764	20,8%	1 638 094	22,7%	(3,5%)
Remuneration of councillors	357 809	64 043	17,9%	64 043	17,9%	71 714	21,0%	(10,7%)
Bulk purchases - electricity	5 412 187	1 856 815	34,3%	1 856 815	34,3%	1 369 079	26,7%	35,6%
Inventory consumed	2 209 114	361 447	16,4%	361 447	16,4%	229 108	10,5%	57,8%
Debt impairment	2 774 079	415 125	15,0%	415 125	15,0%	341 240	21,2%	21,7%
Depreciation and amortisation	1 628 912	100 463	6,2%	100 463	6,2%	221 836	17,3%	(54,7%)
Interest	469 980	70 046	14,9%	70 046	14,9%	100 078	22,3%	(30,0%)
Contracted services	1 790 602	255 363	14,3%	255 363	14,3%	163 942	9,2%	55,8%
Transfers and subsidies	271 521	49 874	18,4%	49 874	18,4%	23 437	10,2%	112,8%
Irrecoverable debts written off	790 935	39 560	5,0%	39 560	5,0%	202 872	15,7%	(80,5%)
Operational costs	1 614 748	244 638	15,2%	244 638	15,2%	265 842	17,0%	(8,0%)
Losses on disposal of Assets	58	-	-	-	-	-	-	-
Other Losses	429 461	-	-	-	-	13 590	3,5%	(100,0%)
Surplus/(Deficit)	(175 596)	1 095 055		1 095 055		1 394 780		
Transfers and subsidies - capital (monetary allocations)	2 736 008	185 387	6,8%	185 387	6,8%	191 263	7,2%	(3,1%)
Transfers and subsidies - capital (in-kind)	10 179	-	-	-	-	14 587	22,2%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	2 570 591	1 280 441		1 280 441		1 600 630		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 570 591	1 280 441		1 280 441		1 600 630		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 570 591	1 280 441		1 280 441		1 600 630		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	383 183	78 424	20,5%	78 424	20,5%	60 236	19,1%	30,2%
Surplus/(Deficit) for the year	2 953 774	1 358 865		1 358 865		1 660 866		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	3 296 201	195 087	5,9%	195 087	5,9%	265 845	8,2%	(26,6%)
National Government	2 775 523	167 227	6,0%	167 227	6,0%	209 868	8,0%	(20,3%)
Provincial Government	3 000	(0)	-	(0)	-	1 120	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agenc	15 800	2 390	15,1%	2 390	15,1%	2 258	15,8%	5,9%
Transfers recognised - capital	2 794 323	169 616	6,1%	169 616	6,1%	213 246	8,0%	(20,5%)
Borrowing	49 172	1 122	2,3%	1 122	2,3%	7 451	8,1%	(84,9%)
Internally generated funds	452 707	24 349	5,4%	24 349	5,4%	45 148	8,8%	(46,1%)
Capital Expenditure Functional	3 324 984	196 459	5,9%	196 459	5,9%	267 122	8,1%	(26,5%)
Municipal governance and administration	156 345	21 517	13,8%	21 517	13,8%	22 635	18,7%	(4,9%)
Executive and Council	38 277	9 410	24,6%	9 410	24,6%	11 226	39,2%	(16,2%)
Finance and administration	117 958	12 107	10,3%	12 107	10,3%	11 390	12,4%	6,3%
Internal audit	110	-	-	-	-	20	35,5%	(100,0%)
Community and Public Safety	475 541	9 073	1,9%	9 073	1,9%	21 713	4,3%	(58,2%)
Community and Social Services	63 979	3 830	6,0%	3 830	6,0%	9 795	16,9%	(60,9%)
Sport And Recreation	73 888	2 425	3,3%	2 425	3,3%	823	1,0%	194,5%
Public Safety	10 496	23	,2%	23	,2%	38	,2%	(40,0%)
Housing	326 387	2 795	,9%	2 795	,9%	11 056	3,3%	(74,7%)
Health	792	-	-	-	-	-	-	-
Economic and Environmental Services	629 291	13 229	2,1%	13 229	2,1%	35 810	5,5%	(63,1%)
Planning and Development	77 281	4 596	5,9%	4 596	5,9%	718	,8%	539,9%
Road Transport	548 016	8 633	1,6%	8 633	1,6%	35 092	6,3%	(75,4%)
Environmental Protection	3 994	-	-	-	-	-	-	-
Trading Services	2 059 430	152 641	7,4%	152 641	7,4%	186 892	9,3%	(18,3%)
Energy sources	416 451	21 962	5,3%	21 962	5,3%	30 357	6,3%	(27,7%)
Water Management	969 746	122 775	12,7%	122 775	12,7%	94 022	9,7%	30,6%
Waste Water Management	441 365	7 387	1,7%	7 387	1,7%	56 267	12,1%	(86,9%)
Waste Management	231 868	517	,2%	517	,2%	6 246	6,4%	(91,7%)
Other	4 377	-	-	-	-	72	1,1%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	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								
Cash Flow from Operating Activities								
Receipts	23 410 369	6 529 956	27.9%	6 529 956	27.9%	6 745 030	31.4%	(3.2%)
Property rates	2 549 990	416 011	16.3%	416 011	16.3%	583 018	22.5%	(28.6%)
Service charges	9 506 089	1 681 003	17.7%	1 681 003	17.7%	1 709 971	16.8%	(1.7%)
Other revenue	2 718 576	2 044 089	75.2%	2 044 089	75.2%	2 880 533	235.4%	(29.0%)
Transfers and Subsidies - Operational	5 752 154	1 797 776	31.3%	1 797 776	31.3%	848 075	17.9%	112.0%
Transfers and Subsidies - Capital	2 698 533	555 429	20.6%	555 429	20.6%	708 269	27.1%	(21.6%)
Interest	183 204	35 602	19.4%	35 602	19.4%	14 937	11.3%	138.4%
Dividends	1 823	47	2.6%	47	2.6%	228	4.4%	(79.5%)
Payments	(19 307 416)	(4 158 127)	21.5%	(4 158 127)	21.5%	(4 364 596)	28.7%	(4.7%)
Suppliers and employees	(18 987 139)	(4 158 127)	21.9%	(4 158 127)	21.9%	(4 349 382)	29.1%	(4.4%)
Finance charges	(287 603)	-	-	-	-	(15 213)	5.0%	(100.0%)
Transfers and grants	(32 674)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 102 953	2 371 829	57.8%	2 371 829	57.8%	2 380 434	38.0%	(.4%)
Cash Flow from Investing Activities								
Receipts	(214 560)	25 476	(11.9%)	25 476	(11.9%)	33	.1%	78 057.9%
Proceeds on disposal of PPE	71 346	240	.3%	240	.3%	184	.3%	30.4%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(288 790)	25 157	(8.7%)	25 157	(8.7%)	(152)	2.1%	(16 634.8%)
Decrease (increase) in non-current investments	2 883	79	2.7%	79	2.7%	1	(.1%)	11 314.2%
Payments	(2 587 861)	(123 872)	4.8%	(123 872)	4.8%	(244 635)	7.9%	(49.4%)
Capital assets	(2 587 861)	(123 872)	4.8%	(123 872)	4.8%	(244 635)	7.9%	(49.4%)
Net Cash from/(used) Investing Activities	(2 802 421)	(98 396)	3.5%	(98 396)	3.5%	(244 603)	8.0%	(59.8%)
Cash Flow from Financing Activities								
Receipts	31 390	(2 183)	(7.0%)	(2 183)	(7.0%)	(1 867)	(1.3%)	16.9%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 541	(1 865)	(7.3%)	(1 865)	(7.3%)	(1 865)	(3.2%)	-
Increase (decrease) in consumer deposits	5 849	(318)	(5.4%)	(318)	(5.4%)	(2)	-	13 245.1%
Payments	(168 647)	(4 717)	2.8%	(4 717)	2.8%	(5 027)	3.3%	(6.2%)
Repayment of borrowing	(168 647)	(4 717)	2.8%	(4 717)	2.8%	(5 027)	3.3%	(6.2%)
Net Cash from/(used) Financing Activities	(137 257)	(6 900)	5.0%	(6 900)	5.0%	(6 894)	199.0%	.1%
Net Increase/(Decrease) in cash held	1 163 274	2 266 532	194.8%	2 266 532	194.8%	2 128 938	66.5%	6.5%
Cash/cash equivalents at the year begin:	1 213 161	2 045 498	168.6%	2 045 498	168.6%	2 127 164	295.9%	(3.8%)
Cash/cash equivalents at the year end:	2 376 435	4 800 827	202.0%	4 800 827	202.0%	4 187 399	106.9%	14.6%

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	439 689	4.3%	209 951	2.1%	399 347	3.9%	9 148 956	89.7%	10 197 943	32.4%	(549)	-	273 282	2.7%
Trade and Other Receivables from Exchange Transactions - Electricity	788 707	26.6%	91 895	3.1%	202 083	6.8%	1 877 566	63.4%	2 960 251	9.4%	19	-	58 773	2.0%
Receivables from Non-exchange Transactions - Property Rates	341 180	6.8%	144 918	2.9%	326 655	6.5%	4 188 278	83.7%	5 001 032	15.9%	(20)	-	12 886	.3%
Receivables from Exchange Transactions - Waste Water Management	156 567	4.2%	75 520	2.0%	226 184	6.0%	3 282 086	87.7%	3 740 357	11.9%	(157)	-	27 818	.7%
Receivables from Exchange Transactions - Waste Management	93 919	3.5%	52 093	1.9%	171 672	6.4%	2 378 787	88.2%	2 696 471	8.6%	(228)	-	19 003	.7%
Receivables from Exchange Transactions - Property Rental Debtors	1 689	1.1%	1 536	1.0%	1 616	1.1%	147 345	96.8%	152 187	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	253 958	4.2%	150 424	2.5%	394 204	6.5%	5 305 409	86.9%	6 103 994	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 409	3.0%	2 712	.4%	(13 511)	(2.1%)	632 525	98.7%	641 135	2.0%	(197)	-	23 113	3.6%
Total By Income Source	2 095 117	6.7%	729 050	2.3%	1 708 249	5.4%	26 960 953	85.6%	31 493 369	100.0%	(1 132)	-	414 875	1.3%
Debtors Age Analysis By Customer Group														
Organs of State	196 429	6.7%	99 618	3.4%	200 321	6.8%	2 441 780	83.1%	2 938 148	9.3%	0	-	-	-
Commercial	589 340	11.9%	137 592	2.8%	375 853	7.6%	3 868 511	77.8%	4 971 296	15.8%	2	-	-	-
Households	1 307 343	5.6%	493 845	2.1%	1 153 841	4.9%	20 561 963	87.4%	23 516 992	74.7%	(1 134)	-	414 875	1.8%
Other	2 005	3.0%	(2 005)	(3.0%)	(21 786)	(32.5%)	88 699	132.5%	66 933	.2%	-	-	-	-
Total By Customer Group	2 095 117	6.7%	729 050	2.3%	1 708 249	5.4%	26 960 953	85.6%	31 493 369	100.0%	(1 132)	-	414 875	1.3%

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	544 706	3.4%	348 808	2.2%	269 349	1.6%	15 039 931	92.9%	16 192 794	59.1%
Bulk Water	65 940	.8%	1 976 211	23.2%	56 384	.7%	6 411 301	75.3%	8 509 835	31.1%
PAYE deductions	28 934	93.5%	1 890	6.1%	307	1.0%	(179)	(.6%)	30 953	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	84 121	29.9%	1 297	.5%	624	.2%	195 408	69.4%	281 450	1.0%
Loan repayments	-	-	22	66.9%	-	-	11	33.1%	32	-
Trade Creditors	129 250	6.5%	356 641	17.9%	42 799	2.1%	1 469 103	73.5%	1 997 792	7.3%
Auditor-General	9 007	26.4%	2 016	5.9%	(236)	(.7%)	23 377	68.4%	34 165	.1%
Other	17 797	5.0%	(790)	(.2%)	(2 448)	(.7%)	343 673	95.9%	358 233	1.3%
Total	879 754	3.2%	2 686 095	9.8%	356 780	1.3%	23 482 625	85.7%	27 405 254	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	195 921 310	55 001 615	28,1%	55 001 615	28,1%	59 221 080	33,2%	(7,1%)
Exchange Revenue								
Service charges - Electricity	70 019 681	18 095 291	25,8%	18 095 291	25,8%	16 846 947	26,6%	7,4%
Service charges - Water	24 450 662	6 258 191	25,6%	6 258 191	25,6%	5 426 643	22,6%	15,3%
Service charges - Waste Water Management	12 799 951	3 300 260	25,8%	3 300 260	25,8%	2 734 726	25,5%	20,7%
Service charges - Waste Management	6 878 421	1 964 648	28,6%	1 964 648	28,6%	1 724 911	26,7%	13,9%
Sale of Goods and Rendering of Services	2 952 712	621 590	21,1%	621 590	21,1%	1 139 498	24,0%	(45,5%)
Agency services	527 602	118 890	22,5%	118 890	22,5%	134 432	27,5%	(11,6%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 737 577	1 675 666	61,2%	1 675 666	61,2%	10 465 148	532,1%	(84,0%)
Interest earned from Current and Non Current Assets	407 050	103 268	25,4%	103 268	25,4%	76 552	21,1%	34,9%
Dividends	-	15	-	15	-	-	-	(100,0%)
Rent on Land	188	88	47,1%	88	47,1%	36	20,8%	145,0%
Rental from Fixed Assets	920 636	120 564	13,1%	120 564	13,1%	135 504	15,8%	(11,0%)
Licence and permits	21 258	1 029	4,8%	1 029	4,8%	1 183	6,5%	(13,0%)
Operational Revenue	1 717 860	331 725	19,3%	331 725	19,3%	97 197	5,9%	241,3%
Non-Exchange Revenue								
Property rates	37 538 074	9 830 790	26,2%	9 830 790	26,2%	8 537 612	25,4%	15,1%
Surcharges and Taxes	343 674	88 125	25,6%	88 125	25,6%	88 405	28,8%	(,3%)
Fines, penalties and forfeits	2 463 764	295 586	12,0%	295 586	12,0%	111 049	4,8%	166,2%
Licences or permits	381 870	98 247	25,7%	98 247	25,7%	105 156	27,0%	(6,6%)
Transfer and subsidies - Operational	23 296 082	10 004 681	42,9%	10 004 681	42,9%	10 874 103	51,5%	(8,0%)
Interest	644 323	183 097	28,4%	183 097	28,4%	114 919	50,2%	59,3%
Fuel Levy	7 306 081	1 806 272	24,7%	1 806 272	24,7%	610 326	10,5%	196,0%
Operational Revenue	507 892	98 313	19,4%	98 313	19,4%	-	-	(100,0%)
Gains on disposal of Assets	5 954	3 025	50,8%	3 025	50,8%	(4 710)	(62,1%)	(164,2%)
Other Gains	-	2 253	-	2 253	-	1 443	-	56,2%
Discontinued Operations	-	0	-	0	-	0	-	-
Operating Expenditure	193 443 119	45 501 856	23,5%	45 501 856	23,5%	45 543 372	25,6%	(,1%)
Employee related costs	47 923 127	11 228 560	23,4%	11 228 560	23,4%	11 862 633	25,6%	(5,3%)
Remuneration of councillors	722 166	164 501	22,8%	164 501	22,8%	172 011	24,4%	(4,4%)
Bulk purchases - electricity	54 983 974	12 242 325	22,3%	12 242 325	22,3%	14 519 822	30,3%	(15,7%)
Inventory consumed	19 734 336	8 075 007	40,9%	8 075 007	40,9%	3 722 917	21,6%	116,9%
Debt impairment	19 798 351	3 490 510	17,6%	3 490 510	17,6%	1 277 696	18,7%	173,2%
Depreciation and amortisation	12 014 441	1 309 585	10,9%	1 309 585	10,9%	2 529 505	22,4%	(48,2%)
Interest	5 441 731	1 288 168	23,7%	1 288 168	23,7%	1 200 087	19,5%	7,3%
Contracted services	18 634 303	2 838 674	15,2%	2 838 674	15,2%	2 951 551	15,6%	(3,8%)
Transfers and subsidies	911 542	1 234 735	135,5%	1 234 735	135,5%	1 399 067	179,4%	(11,7%)
Irrecoverable debts written off	382 501	218 595	57,1%	218 595	57,1%	2 318 263	27,9%	(90,6%)
Operational costs	10 834 387	2 655 586	24,5%	2 655 586	24,5%	2 832 118	27,0%	(6,2%)
Losses on disposal of Assets	390	18 752	4 803,0%	18 752	4 803,0%	2 742	704,8%	583,8%
Other Losses	2 061 869	736 859	35,7%	736 859	35,7%	754 960	25,5%	(2,4%)
Surplus/(Deficit)	2 478 191	9 499 760		9 499 760		13 677 709		
Transfers and subsidies - capital (monetary allocations)	8 916 002	833 115	9,3%	833 115	9,3%	6 112 508	72,3%	(86,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 394 193	10 332 875		10 332 875		19 790 217		
Income Tax	82 920	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 311 273	10 332 875		10 332 875		19 790 217		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 311 273	10 332 875		10 332 875		19 790 217		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	299 430	-	299 430	-	230 265	-	30,0%
Surplus/(Deficit) for the year	11 311 273	10 632 304		10 632 304		20 020 481		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	21 129 381	1 408 955	6,7%	1 408 955	6,7%	1 384 124	8,9%	1,8%
National Government	8 074 671	627 523	7,8%	627 523	7,8%	673 708	9,1%	(6,9%)
Provincial Government	165 925	14 376	8,7%	14 376	8,7%	203	,1%	6 986,2%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	392 372	55 898	14,2%	55 898	14,2%	82 813	10,5%	(32,5%)
Transfers recognised - capital	8 632 968	697 797	8,1%	697 797	8,1%	756 724	9,1%	(7,8%)
Borrowing	2 574 780	383 290	14,9%	383 290	14,9%	356 635	11,6%	7,5%
Internally generated funds	9 921 633	327 868	3,3%	327 868	3,3%	270 764	6,7%	21,1%
Capital Expenditure Functional	14 423 413	1 397 347	9,7%	1 397 347	9,7%	1 384 691	8,9%	,9%
Municipal governance and administration	1 216 044	18 735	1,5%	18 735	1,5%	62 195	3,5%	(69,9%)
Executive and Council	90 731	167	,2%	167	,2%	1 017	1,3%	(83,5%)
Finance and administration	1 124 213	18 568	1,7%	18 568	1,7%	61 178	3,6%	(69,6%)
Internal audit	1 100	-	-	-	-	-	-	-
Community and Public Safety	3 530 413	288 597	8,2%	288 597	8,2%	348 421	9,6%	(17,2%)
Community and Social Services	401 716	21 478	5,3%	21 478	5,3%	80 759	17,1%	(73,4%)
Sport And Recreation	100 533	9 045	9,0%	9 045	9,0%	2 359	1,3%	283,4%
Public Safety	90 544	24 930	27,5%	24 930	27,5%	1 842	1,0%	1 253,1%
Housing	2 784 447	231 218	8,3%	231 218	8,3%	262 167	10,2%	(11,8%)
Health	153 173	1 926	1,3%	1 926	1,3%	1 293	,6%	49,0%
Economic and Environmental Services	3 462 899	251 973	7,3%	251 973	7,3%	226 880	5,8%	11,1%
Planning and Development	718 524	67 934	9,5%	67 934	9,5%	58 139	5,9%	16,8%
Road Transport	2 715 375	183 588	6,8%	183 588	6,8%	168 717	5,9%	8,8%
Environmental Protection	29 000	450	1,6%	450	1,6%	24	-	1 775,1%
Trading Services	6 091 041	821 885	13,5%	821 885	13,5%	751 820	12,5%	9,3%
Energy sources	2 910 575	467 225	16,1%	467 225	16,1%	379 548	13,8%	23,1%
Water Management	2 004 505	137 817	6,9%	137 817	6,9%	166 435	8,5%	(17,2%)
Waste Water Management	942 414	200 782	21,3%	200 782	21,3%	183 988	19,1%	9,1%
Waste Management	233 548	16 062	6,9%	16 062	6,9%	21 848	6,0%	(26,5%)
Other	123 016	16 157	13,1%	16 157	13,1%	(4 624)	(2,8%)	(449,4%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	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								
Cash Flow from Operating Activities								
Receipts	168 576 373	49 798 634	29,5%	49 798 634	29,5%	52 307 309	36,7%	(4,8%)
Property rates	32 318 678	5 384 073	16,7%	5 384 073	16,7%	7 758 641	24,1%	(30,6%)
Service charges	88 175 397	17 390 787	19,7%	17 390 787	19,7%	26 733 263	27,2%	(34,9%)
Other revenue	16 901 447	19 185 364	113,5%	19 185 364	113,5%	11 037 465	(70,0%)	73,8%
Transfers and Subsidies - Operational	20 905 794	6 153 079	29,4%	6 153 079	29,4%	4 553 511	24,2%	35,1%
Transfers and Subsidies - Capital	8 780 598	1 533 900	17,5%	1 533 900	17,5%	2 107 637	27,0%	(27,2%)
Interest	1 494 460	151 417	10,1%	151 417	10,1%	116 791	9,4%	29,6%
Dividends	-	15	-	15	-	-	-	(100,0%)
Payments	(74 561 041)	(43 389 747)	58,2%	(43 389 747)	58,2%	(38 689 927)	32,6%	12,1%
Suppliers and employees	(70 687 116)	(43 270 475)	61,2%	(43 270 475)	61,2%	(38 616 207)	33,5%	12,1%
Finance charges	(3 735 091)	(119 272)	3,2%	(119 272)	3,2%	(70 503)	2,4%	69,2%
Transfers and grants	(138 835)	-	-	-	-	(3 217)	1,8%	(100,0%)
Net Cash from/(used) Operating Activities	94 015 331	6 408 887	6,8%	6 408 887	6,8%	13 617 382	56,7%	(52,9%)
Cash Flow from Investing Activities								
Receipts	(933 938)	194 496	(20,8%)	194 496	(20,8%)	(585 679)	12,9%	(133,2%)
Proceeds on disposal of PPE	32 925	650	2,0%	650	2,0%	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(65 170)	5 720	(8,8%)	5 720	(8,8%)	(10 140)	6,8%	(156,4%)
Decrease (increase) in non-current investments	(90 1693)	188 127	(20,9%)	188 127	(20,9%)	(575 539)	36,5%	(132,7%)
Payments	(13 259 782)	(369 246)	2,8%	(369 246)	2,8%	(1 007 050)	5,2%	(63,3%)
Capital assets	(13 259 782)	(369 246)	2,8%	(369 246)	2,8%	(1 007 050)	5,2%	(63,3%)
Net Cash from/(used) Investing Activities	(14 193 721)	(174 750)	1,2%	(174 750)	1,2%	(1 592 729)	6,7%	(89,0%)
Cash Flow from Financing Activities								
Receipts	2 687 212	3 837	,1%	3 837	,1%	(791)	-	(585,3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 616 080	(185)	-	(185)	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	71 132	4 022	5,7%	4 022	5,7%	(791)	-	(608,7%)
Payments	(4 185 856)	(189 166)	4,5%	(189 166)	4,5%	10 283	(,3%)	(1 939,5%)
Repayment of borrowing	(4 185 856)	(189 166)	4,5%	(189 166)	4,5%	10 283	(,3%)	(1 939,5%)
Net Cash from/(used) Financing Activities	(1 498 645)	(185 329)	12,4%	(185 329)	12,4%	9 493	(1,8%)	(2 052,3%)
Net Increase/(Decrease) in cash held	78 322 966	6 048 808	7,7%	6 048 808	7,7%	12 034 145	(3 031,3%)	(49,7%)
Cash/cash equivalents at the year begin:	7 991 582	(1 430 234)	(17,9%)	(1 430 234)	(17,9%)	1 998 142	17,9%	(171,6%)
Cash/cash equivalents at the year end:	86 314 548	11 572 026	13,4%	11 572 026	13,4%	14 846 374	138,1%	(22,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 776 082	5,7%	1 044 245	3,3%	810 446	2,6%	27 553 967	88,4%	31 184 740	32,7%	1 490 875	4,8%	2 910 721	9,3%
Trade and Other Receivables from Exchange Transactions - Electricity	3 294 956	21,1%	943 246	6,0%	667 837	4,3%	10 688 510	68,5%	15 594 550	16,4%	44 974	3%	376 243	2,4%
Receivables from Non-exchange Transactions - Property Rates	1 704 798	8,1%	858 923	4,1%	745 485	3,5%	17 709 641	84,3%	21 018 846	22,1%	18 061	,1%	4 839 722	23,0%
Receivables from Exchange Transactions - Waste Water Management	799 785	6,2%	470 834	3,7%	342 291	2,7%	11 227 668	87,4%	12 840 578	13,5%	536 918	4,2%	680 951	5,3%
Receivables from Exchange Transactions - Waste Management	416 720	5,0%	233 797	2,8%	195 193	2,3%	7 520 839	89,9%	8 366 548	8,8%	250 475	3,0%	837 919	10,0%
Receivables from Exchange Transactions - Property Rental Debtors	(2 030)	(,2%)	14 746	1,1%	14 255	1,1%	1 308 139	98,0%	1 335 110	1,4%	(13)	-	1 919	,1%
Interest on Arrear Debtor Accounts	225 423	5,1%	120 766	2,7%	157 328	3,5%	3 942 251	88,7%	4 445 767	4,7%	(38)	-	2 584 177	58,1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(371 078)	(76,3%)	34 677	7,1%	(67 895)	(14,0%)	890 743	183,1%	486 448	,5%	2 572	,5%	762 581	156,8%
Total By Income Source	7 844 655	8,2%	3 721 235	3,9%	2 864 940	3,0%	80 841 757	84,9%	95 272 587	100,0%	2 343 824	2,5%	12 994 232	13,6%
Debtors Age Analysis By Customer Group														
Organs of State	178 092	7,0%	124 859	4,9%	111 004	4,4%	2 133 476	83,8%	2 547 431	2,7%	(1 233)	-	5 138	,2%
Commercial	3 558 812	17,0%	1 102 352	5,3%	749 392	3,6%	15 498 120	74,1%	20 905 678	21,9%	5 121	-	7 344 421	35,1%
Households	4 163 410	5,9%	2 377 142	3,3%	2 015 821	2,8%	62 482 143	88,0%	71 038 516	74,6%	2 339 936	3,3%	5 639 041	7,9%
Other	(55 659)	(7,1%)	116 882	15,0%	(11 276)	(1,4%)	731 017	93,6%	780 964	,8%	-	-	5 632	,7%
Total By Customer Group	7 844 655	8,2%	3 721 235	3,9%	2 864 940	3,0%	80 841 757	84,9%	95 272 587	100,0%	2 343 824	2,5%	12 994 232	13,6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 086 046	35,6%	187 430	1,3%	731 719	5,1%	8 281 126	58,0%	14 286 321	64,3%
Bulk Water	918 533	30,8%	183 726	6,2%	157 612	5,3%	1 725 708	57,8%	2 985 579	13,4%
PAYE deductions	12 778	100,0%	-	-	-	-	-	-	12 778	,1%
VAT (output less input)	177 401	100,0%	-	-	-	-	-	-	177 401	,8%
Pensions / Retirement	12 986	100,0%	-	-	-	-	-	-	12 986	,1%
Loan repayments	4 062	100,0%	-	-	-	-	-	-	4 062	-
Trade Creditors	1 875 233	46,3%	441 773	10,9%	36 519	,9%	1 692 893	41,8%	4 046 419	18,2%
Auditor-General	2 600	80,3%	92	2,8%	-	-	546	16,9%	3 238	-
Other	290 371	41,8%	4 432	,6%	8 277	1,2%	391 874	56,4%	694 953	3,1%
Total	8 380 010	37,7%	817 454	3,7%	934 127	4,2%	12 092 147	54,4%	22 223 737	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR KWAZULU-NATAL
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	93 008 826	27 005 068	29,0%	27 005 068	29,0%	24 240 435	29,1%	11,4%
Exchange Revenue								
Service charges - Electricity	28 879 593	7 193 098	24,9%	7 193 098	24,9%	6 364 458	24,8%	13,0%
Service charges - Water	11 511 278	2 243 548	19,5%	2 243 548	19,5%	2 309 196	25,0%	(2,8%)
Service charges - Waste Water Management	2 448 781	525 456	21,5%	525 456	21,5%	535 500	23,9%	(1,9%)
Service charges - Waste Management	1 837 694	472 371	25,7%	472 371	25,7%	439 187	27,0%	7,6%
Sale of Goods and Rendering of Services	756 758	117 751	15,6%	117 751	15,6%	90 660	17,9%	29,9%
Agency services	78 614	19 079	24,3%	19 079	24,3%	15 113	23,9%	26,2%
Interest	1 131	391	34,6%	391	34,6%	81	9,9%	384,6%
Interest earned from Receivables	1 184 187	505 010	42,6%	505 010	42,6%	315 342	39,5%	60,1%
Interest earned from Current and Non Current Assets	991 934	406 574	41,0%	406 574	41,0%	176 424	30,0%	130,5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 712	605	35,4%	605	35,4%	758	32,7%	(20,2%)
Rental from Fixed Assets	1 233 506	255 413	20,7%	255 413	20,7%	240 706	24,0%	6,1%
Licence and permits	63 109	13 226	21,0%	13 226	21,0%	12 916	24,0%	2,4%
Operational Revenue	505 907	85 478	16,9%	85 478	16,9%	96 319	25,3%	(11,3%)
Non-Exchange Revenue								
Property rates	17 210 897	5 364 618	31,2%	5 364 618	31,2%	5 376 762	32,8%	(,2%)
Surcharges and Taxes	413 695	6 864	1,7%	6 864	1,7%	5 576	8,0%	23,1%
Fines, penalties and forfeits	293 535	50 035	17,0%	50 035	17,0%	38 215	11,4%	30,9%
Licences or permits	98 355	18 566	18,9%	18 566	18,9%	24 939	32,6%	(25,6%)
Transfer and subsidies - Operational	20 365 992	8 175 241	40,1%	8 175 241	40,1%	6 829 642	34,8%	19,7%
Interest	486 201	200 680	41,3%	200 680	41,3%	128 504	32,3%	56,2%
Fuel Levy	3 911 280	1 187 364	30,4%	1 187 364	30,4%	1 126 598	30,3%	5,4%
Operational Revenue	3 141	1 033	32,9%	1 033	32,9%	-	-	(100,0%)
Gains on disposal of Assets	35 563	4 255	12,0%	4 255	12,0%	1 235	3,1%	244,5%
Other Gains	695 962	158 412	22,8%	158 412	22,8%	112 303	17,4%	41,1%
Discontinued Operations	-	0	-	0	-	-	-	(100,0%)
Operating Expenditure	92 893 527	21 438 657	23,1%	21 438 657	23,1%	18 999 485	22,8%	12,8%
Employee related costs	25 878 569	5 612 751	21,7%	5 612 751	21,7%	5 272 870	21,9%	8,4%
Remuneration of councillors	951 698	212 767	22,4%	212 767	22,4%	218 784	24,0%	(2,8%)
Bulk purchases - electricity	23 234 574	6 883 250	29,6%	6 883 250	29,6%	6 322 270	31,2%	8,9%
Inventory consumed	7 475 619	1 295 505	17,3%	1 295 505	17,3%	1 223 811	18,6%	5,9%
Debt impairment	4 885 321	813 296	16,6%	813 296	16,6%	177 830	6,7%	357,3%
Depreciation and amortisation	6 835 602	1 431 144	20,9%	1 431 144	20,9%	1 234 688	18,8%	15,9%
Interest	1 303 399	333 140	25,6%	333 140	25,6%	277 052	23,0%	20,2%
Contracted services	11 916 439	2 409 492	20,2%	2 409 492	20,2%	2 143 311	19,7%	12,4%
Transfers and subsidies	1 042 201	213 845	20,5%	213 845	20,5%	173 792	17,0%	23,0%
Irrecoverable debts written off	248 122	121 850	49,1%	121 850	49,1%	69 547	6,1%	75,2%
Operational costs	6 941 775	1 444 798	20,8%	1 444 798	20,8%	1 422 320	23,2%	1,6%
Losses on disposal of Assets	21 347	(652)	(3,1%)	(652)	(3,1%)	(101)	(7,%)	544,9%
Other Losses	2 158 859	667 472	30,9%	667 472	30,9%	463 310	26,2%	44,1%
Surplus/(Deficit)	115 299	5 566 411		5 566 411		5 240 951		
Transfers and subsidies - capital (monetary allocations)	11 662 153	1 512 960	13,0%	1 512 960	13,0%	931 732	10,4%	62,4%
Transfers and subsidies - capital (in-kind)	900	(1 351)	(150,1%)	(1 351)	(150,1%)	71	1,5%	(2 001,8%)
Surplus/(Deficit) after capital transfers and contributions	11 778 352	7 078 020		7 078 020		6 172 754		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 778 352	7 078 020		7 078 020		6 172 754		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 778 352	7 078 020		7 078 020		6 172 754		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	156 185	34 296	22,0%	34 296	22,0%	20 722	12,7%	65,5%
Surplus/(Deficit) for the year	11 934 537	7 112 315		7 112 315		6 193 475		

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	16 899 157	1 848 622	10,9%	1 848 622	10,9%	1 385 410	10,6%	33,4%
National Government	10 225 532	1 392 847	13,6%	1 392 847	13,6%	896 993	11,9%	55,3%
Provincial Government	774 737	42 416	5,5%	42 416	5,5%	43 696	4,3%	(2,9%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agent	3 844	3 267	85,0%	3 267	85,0%	2 181	6,3%	49,8%
Transfers recognised - capital	11 004 114	1 438 530	13,1%	1 438 530	13,1%	942 870	11,0%	52,6%
Borrowing	2 471 064	128 825	5,2%	128 825	5,2%	318 193	13,9%	(59,5%)
Internally generated funds	3 423 979	281 267	8,2%	281 267	8,2%	124 347	5,7%	126,2%
Capital Expenditure Functional	16 920 947	1 902 526	11,2%	1 902 526	11,2%	1 388 077	10,6%	37,1%
Municipal governance and administration	1 307 608	78 181	6,0%	78 181	6,0%	105 460	10,7%	(25,9%)
Executive and Council	380 783	13 366	3,5%	13 366	3,5%	4 619	3,0%	189,4%
Finance and administration	926 226	64 655	7,0%	64 655	7,0%	100 815	12,2%	(35,9%)
Internal audit	599	160	26,6%	160	26,6%	26	12,6%	511,7%
Community and Public Safety	2 206 302	275 633	12,5%	275 633	12,5%	172 684	7,8%	59,6%
Community and Social Services	517 862	79 755	15,4%	79 755	15,4%	67 722	14,0%	17,8%
Sport And Recreation	444 458	62 932	14,2%	62 932	14,2%	60 201	17,0%	4,5%
Public Safety	103 419	4 412	4,3%	4 412	4,3%	6 113	5,6%	(27,8%)
Housing	1 113 258	126 775	11,4%	126 775	11,4%	39 243	3,1%	223,0%
Health	27 304	1 759	6,4%	1 759	6,4%	(596)	(3,5%)	(395,4%)
Economic and Environmental Services	4 620 446	565 105	12,2%	565 105	12,2%	640 785	17,5%	(11,8%)
Planning and Development	987 717	212 242	21,5%	212 242	21,5%	132 463	12,6%	60,2%
Road Transport	3 620 435	352 717	9,7%	352 717	9,7%	508 132	19,5%	(30,6%)
Environmental Protection	12 294	147	1,2%	147	1,2%	190	3,7%	(22,9%)
Trading Services	8 746 696	982 775	11,2%	982 775	11,2%	465 540	7,6%	111,1%
Energy sources	1 434 027	137 375	9,6%	137 375	9,6%	135 864	11,1%	1,1%
Water Management	4 405 476	647 788	14,7%	647 788	14,7%	289 095	8,6%	124,1%
Waste Water Management	2 596 890	170 855	6,6%	170 855	6,6%	20 811	1,6%	721,0%
Waste Management	310 303	26 756	8,6%	26 756	8,6%	19 771	6,3%	35,3%
Other	39 896	832	2,1%	832	2,1%	3 607	5,5%	(76,9%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget	First Quarter			Year to Date		First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	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		
Cash Flow from Operating Activities	98 995 558	15 961 395	16,1%	15 961 395	16,1%	13 600 175	15,5%	17,4%	
Receipts	15 700 358	3 256 309	20,7%	3 256 309	20,7%	3 155 396	21,3%	3,2%	
Property rates	41 066 863	2 053 031	5,0%	2 053 031	5,0%	2 802 736	8,0%	(26,7%)	
Service charges	9 182 043	2 445 015	26,6%	2 445 015	26,6%	1 277 374	16,6%	91,4%	
Other revenue	20 420 966	6 045 679	29,6%	6 045 679	29,6%	5 016 994	25,0%	20,5%	
Transfers and Subsidies - Operational	11 601 964	2 070 466	17,8%	2 070 466	17,8%	1 308 939	14,3%	58,2%	
Transfers and Subsidies - Capital	1 024 798	90 895	8,9%	90 895	8,9%	38 736	6,2%	134,7%	
Interest	(1 434)	-	-	-	-	-	-	-	
Dividends	(83 312 825)	(5 673 724)	6,8%	(5 673 724)	6,8%	(5 788 919)	7,8%	(2,0%)	
Payments	(81 794 894)	(5 644 604)	6,9%	(5 644 604)	6,9%	(5 764 202)	8,0%	(2,1%)	
Suppliers and employees	(1 284 797)	(29 121)	2,3%	(29 121)	2,3%	(15 745)	1,3%	84,9%	
Finance charges	(233 134)	-	-	-	-	(8 971)	4,1%	(100,0%)	
Transfers and grants									
Net Cash from/(used) Operating Activities	15 682 734	10 287 671	65,6%	10 287 671	65,6%	7 811 256	57,2%	31,7%	
Cash Flow from Investing Activities	46 673	77 671	166,4%	77 671	166,4%	(29 382)	(30,6%)	(364,4%)	
Receipts	17 421	57 119	327,9%	57 119	327,9%	1	-	5 711 827,0%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	30 411	25 344	83,3%	25 344	83,3%	(18 399)	155,7%	(237,7%)	
Decrease (increase) in non-current receivables	(1 159)	(4 792)	413,3%	(4 792)	413,3%	(10 984)	(14,4%)	(56,4%)	
Decrease (increase) in non-current investments	(17 421 027)	(1 103 478)	6,3%	(1 103 478)	6,3%	(901 900)	6,8%	22,4%	
Payments	(17 421 027)	(1 103 478)	6,3%	(1 103 478)	6,3%	(901 900)	6,8%	22,4%	
Capital assets									
Net Cash from/(used) Investing Activities	(17 374 354)	(1 025 807)	5,9%	(1 025 807)	5,9%	(931 282)	7,0%	10,1%	
Cash Flow from Financing Activities	2 616 046	26 128	1,0%	26 128	1,0%	(530)	-	(5 034,0%)	
Receipts	30 000	-	-	-	-	-	-	(100,0%)	
Short term loans	2 584 769	26 087	1,0%	26 087	1,0%	-	-	(100,0%)	
Borrowing long term/refinancing	1 277	41	3,2%	41	3,2%	(530)	(49,2%)	(107,7%)	
Increase (decrease) in consumer deposits	(1 385 851)	(25 482)	1,8%	(25 482)	1,8%	(30 652)	2,8%	(16,9%)	
Payments	(1 385 851)	(25 482)	1,8%	(25 482)	1,8%	(30 652)	2,8%	(16,9%)	
Repayment of borrowing									
Net Cash from/(used) Financing Activities	1 230 195	645	,1%	645	,1%	(31 181)	(2,8%)	(102,1%)	
Net Increase/(Decrease) in cash held	(461 425)	9 262 509	(2 007,4%)	9 262 509	(2 007,4%)	6 848 793	452,0%	35,2%	
Cash/cash equivalents at the year begin:	15 325 367	4 755 436	31,0%	4 755 436	31,0%	3 209 790	31,4%	48,2%	
Cash/cash equivalents at the year end:	14 863 942	15 510 775	104,4%	15 510 775	104,4%	11 282 032	96,0%	37,5%	

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	1 110 980	6,3%	566 570	3,2%	487 674	2,7%	15 596 352	87,8%	17 761 575	36,6%	-	-	6 721 213	37,8%
Trade and Other Receivables from Exchange Transactions - Electricity	1 723 378	28,6%	569 020	9,4%	273 001	4,5%	3 469 540	57,5%	6 034 940	12,4%	-	-	1 387 152	23,0%
Receivables from Non-exchange Transactions - Property Rates	1 189 959	9,7%	551 593	4,5%	1 029 691	8,4%	9 555 108	77,5%	12 326 351	25,4%	0	-	3 444 971	27,9%
Receivables from Exchange Transactions - Waste Water Management	216 477	6,4%	111 910	3,3%	93 753	2,8%	2 956 985	87,5%	3 379 125	7,0%	1	-	1 076 468	31,9%
Receivables from Exchange Transactions - Waste Management	151 143	7,3%	70 065	3,4%	54 146	2,6%	1 784 402	86,6%	2 059 756	4,2%	56	-	571 294	27,7%
Receivables from Exchange Transactions - Property Rental Debtors	29 600	5,6%	25 595	4,9%	17 149	3,3%	454 062	86,3%	526 407	1,1%	-	-	187 308	35,6%
Interest on Arrear Debtor Accounts	175 684	4,5%	64 569	1,6%	75 079	1,9%	3 618 614	92,0%	3 933 945	8,1%	2	-	2 164 852	55,0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	630	5,0%	585	4,7%	332	2,7%	10 968	87,6%	12 514	-	-	-	324 787	2 595,3%
Other	20 076	,8%	47 605	1,9%	62 011	2,5%	2 378 613	94,8%	2 508 305	5,2%	20	-	1 127 858	45,0%
Total By Income Source	4 617 925	9,5%	2 007 512	4,1%	2 092 837	4,3%	39 824 644	82,0%	48 542 918	100,0%	79	-	17 005 903	35,0%
Debtors Age Analysis By Customer Group														
Organs of State	552 788	14,4%	344 334	9,0%	628 408	16,4%	2 307 024	60,2%	3 832 534	7,9%	-	-	866 470	22,6%
Commercial	1 920 760	19,4%	586 299	5,9%	384 458	3,9%	6 998 072	70,8%	9 899 590	20,4%	-	-	2 567 463	26,0%
Households	2 097 190	6,1%	1 067 344	3,1%	1 037 639	3,0%	29 974 931	87,7%	34 177 104	70,4%	79	-	13 481 562	39,4%
Other	47 208	7,3%	9 534	1,5%	42 332	6,6%	544 616	84,6%	643 690	1,3%	-	-	90 409	14,0%
Total By Customer Group	4 617 925	9,5%	2 007 512	4,1%	2 092 837	4,3%	39 824 644	82,0%	48 542 918	100,0%	79	-	17 005 903	35,0%

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	588 433	29,4%	406 278	20,3%	32 172	1,6%	975 663	48,7%	2 002 547	42,4%
Bulk Water	197 808	18,9%	(138 467)	(13,2%)	107 870	10,3%	408 588	39,1%	1 045 687	22,2%
PAYE deductions	165 627	100,0%	-	-	-	-	(0)	-	165 627	3,5%
VAT (output less input)	1 948	100,0%	1	-	-	-	-	-	1 949	-
Pensions / Retirement	171 901	99,9%	102	,1%	-	-	100	,1%	172 103	3,6%
Loan repayments	(530)	260,0%	-	-	-	-	326	(160,0%)	(204)	-
Trade Creditors	294 331	37,4%	55 784	7,1%	10 138	1,3%	409 804	52,1%	786 076	16,7%
Auditor-General	1 671	106,8%	20	1,3%	(307)	(19,6%)	181	11,5%	1 564	-
Other	106 879	19,7%	55 710	10,3%	(5 715)	(1,1%)	357 694	65,9%	542 562	11,5%
Total	1 528 068	32,4%	379 427	8,0%	144 157	3,1%	2 666 258	56,5%	4 717 910	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	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	26 562 393	7 756 023	29,2%	7 756 023	29,2%	6 459 898	27,3%	20,1%
Exchange Revenue								
Service charges - Electricity	5 010 898	1 024 525	20,4%	1 024 525	20,4%	463 413	10,4%	121,1%
Service charges - Water	2 236 229	153 823	6,9%	153 823	6,9%	335 629	20,8%	(54,2%)
Service charges - Waste Water Management	400 766	90 503	22,6%	90 503	22,6%	78 072	23,7%	15,9%
Service charges - Waste Management	438 030	113 949	26,0%	113 949	26,0%	96 791	22,2%	17,7%
Sale of Goods and Rendering of Services	461 007	28 901	6,3%	28 901	6,3%	31 699	9,1%	(8,8%)
Agency services	169 636	22 176	13,1%	22 176	13,1%	14 567	10,3%	52,2%
Interest	24 308	12 307	50,6%	12 307	50,6%	4 671	33,4%	163,5%
Interest earned from Receivables	629 273	198 506	31,5%	198 506	31,5%	145 410	27,5%	36,5%
Interest earned from Current and Non Current Assets	308 746	179 111	58,0%	179 111	58,0%	70 434	37,2%	154,3%
Dividends	-	-	-	-	-	130	-	(100,0%)
Rent on Land	407	194	47,8%	194	47,8%	156	13,7%	24,6%
Rental from Fixed Assets	27 684	11 156	40,3%	11 156	40,3%	8 361	30,0%	33,4%
Licence and permits	69 503	23 001	33,1%	23 001	33,1%	50 325	68,7%	(54,3%)
Operational Revenue	294 537	10 009	3,4%	10 009	3,4%	26 714	9,4%	(62,5%)
Non-Exchange Revenue								
Property rates	2 523 480	650 447	25,8%	650 447	25,8%	516 395	22,5%	26,0%
Surcharges and Taxes	315	49	15,7%	49	15,7%	418	31,8%	(88,2%)
Fines, penalties and forfeits	237 303	21 325	9,0%	21 325	9,0%	11 348	6,5%	87,9%
Licences or permits	74 346	12 109	16,3%	12 109	16,3%	17 507	18,7%	(30,8%)
Transfer and subsidies - Operational	13 424 979	5 124 806	38,2%	5 124 806	38,2%	4 530 849	36,4%	13,1%
Interest	225 771	77 904	34,5%	77 904	34,5%	42 027	19,9%	85,4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 175	149	2,9%	149	2,9%	5 061	81,6%	(97,1%)
Other Gains	-	1 073	-	1 073	-	9 918	-	(89,2%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	25 319 257	6 092 346	24,1%	6 092 346	24,1%	4 270 134	18,8%	42,7%
Employee related costs	7 962 987	1 753 595	22,0%	1 753 595	22,0%	1 585 728	21,0%	10,6%
Remuneration of councillors	587 888	142 714	24,3%	142 714	24,3%	125 833	22,6%	13,4%
Bulk purchases - electricity	3 603 936	901 194	25,0%	901 194	25,0%	828 464	26,7%	8,8%
Inventory consumed	1 697 628	324 227	19,1%	324 227	19,1%	199 376	12,8%	62,6%
Debt impairment	1 725 223	26 388	1,5%	26 388	1,5%	-	-	(100,0%)
Depreciation and amortisation	2 482 196	1 195 484	48,2%	1 195 484	48,2%	199 206	9,2%	500,1%
Interest	235 608	35 789	15,2%	35 789	15,2%	11 882	9,2%	201,2%
Contracted services	3 846 363	919 884	23,9%	919 884	23,9%	724 853	19,5%	26,9%
Transfers and subsidies	113 361	26 926	23,8%	26 926	23,8%	17 135	14,8%	57,1%
Irrecoverable debts written off	380 438	164 048	43,1%	164 048	43,1%	38 563	6,0%	325,4%
Operational costs	2 644 585	602 083	22,8%	602 083	22,8%	539 093	22,1%	11,7%
Losses on disposal of Assets	18 197	-	-	-	-	-	-	-
Other Losses	20 847	15	,1%	15	,1%	-	-	(100,0%)
Surplus/(Deficit)	1 243 136	1 663 677		1 663 677		2 189 764		
Transfers and subsidies - capital (monetary allocations)	5 047 017	917 101	18,2%	917 101	18,2%	503 934	10,6%	82,0%
Transfers and subsidies - capital (in-kind)	299	561	187,5%	561	187,5%	701	87,6%	(20,0%)
Surplus/(Deficit) after capital transfers and contributions	6 290 453	2 581 338		2 581 338		2 694 399		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 290 453	2 581 338		2 581 338		2 694 399		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 290 453	2 581 338		2 581 338		2 694 399		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 290 453	2 581 338		2 581 338		2 694 399		

Part 2: Capital Revenue and Expenditure

	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	7 157 260	1 347 372	18,8%	1 347 372	18,8%	726 405	10,8%	85,5%
National Government	4 687 882	968 767	20,7%	968 767	20,7%	499 126	10,9%	94,1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 687 882	968 767	20,7%	968 767	20,7%	499 126	10,9%	94,1%
Borrowing	90 957	1 542	1,7%	1 542	1,7%	2 312	1,6%	(33,3%)
Internally generated funds	2 378 421	377 063	15,9%	377 063	15,9%	224 968	11,2%	67,6%
Capital Expenditure Functional	7 157 260	1 353 497	18,9%	1 353 497	18,9%	732 955	10,9%	84,7%
Municipal governance and administration	438 768	71 576	16,3%	71 576	16,3%	28 232	8,7%	153,5%
Executive and Council	17 152	3 747	21,8%	3 747	21,8%	1 958	23,0%	91,4%
Finance and administration	421 018	67 829	16,1%	67 829	16,1%	26 274	8,3%	158,2%
Internal audit	598	-	-	-	-	-	-	-
Community and Public Safety	287 667	39 206	13,6%	39 206	13,6%	32 200	10,3%	21,8%
Community and Social Services	92 679	15 138	16,3%	15 138	16,3%	12 588	10,7%	20,3%
Sport And Recreation	138 135	14 533	10,5%	14 533	10,5%	12 945	10,6%	12,3%
Public Safety	6 351	1 474	23,2%	1 474	23,2%	4 582	24,6%	(67,8%)
Housing	50 502	8 061	16,0%	8 061	16,0%	2 084	3,8%	286,8%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 172 298	618 157	19,5%	618 157	19,5%	441 236	14,5%	40,1%
Planning and Development	751 504	143 057	19,0%	143 057	19,0%	124 256	17,3%	15,1%
Road Transport	2 420 235	475 100	19,6%	475 100	19,6%	316 980	13,7%	49,9%
Environmental Protection	559	-	-	-	-	-	-	-
Trading Services	3 257 223	624 558	19,2%	624 558	19,2%	231 287	7,7%	170,0%
Energy sources	590 075	50 221	8,5%	50 221	8,5%	32 953	5,1%	52,4%
Water Management	2 112 130	466 706	22,1%	466 706	22,1%	183 388	8,9%	154,5%
Waste Water Management	360 771	99 165	27,5%	99 165	27,5%	11 055	4,9%	797,0%
Waste Management	194 248	8 466	4,4%	8 466	4,4%	3 891	4,8%	117,6%
Other	1 304	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	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								
Cash Flow from Operating Activities								
Receipts	29 339 912	11 593 104	39,5%	11 593 104	39,5%	7 996 508	30,2%	45,0%
Property rates	1 929 007	1 055 734	54,7%	1 055 734	54,7%	372 477	20,0%	183,4%
Service charges	6 642 554	1 147 921	17,3%	1 147 921	17,3%	1 142 817	19,6%	,4%
Other revenue	1 919 646	580 180	30,2%	580 180	30,2%	1 728 735	86,8%	(66,4%)
Transfers and Subsidies - Operational	13 459 109	7 158 266	53,2%	7 158 266	53,2%	3 728 907	31,7%	92,0%
Transfers and Subsidies - Capital	5 039 311	1 537 289	30,5%	1 537 289	30,5%	985 012	20,8%	56,1%
Interest	350 284	113 714	32,5%	113 714	32,5%	38 560	15,0%	194,9%
Dividends	-	-	-	-	-	-	-	-
Payments	(20 959 371)	(5 193 589)	24,8%	(5 193 589)	24,8%	(4 077 689)	20,8%	27,4%
Suppliers and employees	(20 800 662)	(5 193 589)	25,0%	(5 193 589)	25,0%	(4 077 689)	21,0%	27,4%
Finance charges	(114 855)	-	-	-	-	-	-	-
Transfers and grants	(43 854)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 380 541	6 399 515	76,4%	6 399 515	76,4%	3 918 819	57,0%	63,3%
Cash Flow from Investing Activities								
Receipts	(120 709)	1 600	(1,3%)	1 600	(1,3%)	6 152	97,2%	(74,0%)
Proceeds on disposal of PPE	4 025	879	21,8%	879	21,8%	2 263	24,9%	(61,2%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(323 339)	(2 957)	,9%	(2 957)	,9%	-	-	(100,0%)
Decrease (increase) in non-current investments	198 605	3 678	1,9%	3 678	1,9%	3 890	1,2%	(5,4%)
Payments	(7 068 886)	(1 541 923)	21,8%	(1 541 923)	21,8%	(884 882)	13,5%	74,3%
Capital assets	(7 068 886)	(1 541 923)	21,8%	(1 541 923)	21,8%	(884 882)	13,5%	74,3%
Net Cash from/(used) Investing Activities	(7 189 595)	(1 540 323)	21,4%	(1 540 323)	21,4%	(878 729)	13,4%	75,3%
Cash Flow from Financing Activities								
Receipts	70 641	(1 098)	(1,6%)	(1 098)	(1,6%)	(1 287)	(,8%)	(14,7%)
Short term loans	100 000	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(29 359)	(1 098)	3,7%	(1 098)	3,7%	(1 287)	(216,7%)	(14,7%)
Payments	(113 739)	(7 872)	6,9%	(7 872)	6,9%	(2 880)	17,9%	173,3%
Repayment of borrowing	(113 739)	(7 872)	6,9%	(7 872)	6,9%	(2 880)	17,9%	173,3%
Net Cash from/(used) Financing Activities	(43 098)	(8 970)	20,8%	(8 970)	20,8%	(4 167)	(3,1%)	115,3%
Net Increase/(Decrease) in cash held	1 147 848	4 850 221	422,5%	4 850 221	422,5%	3 035 922	671,5%	59,8%
Cash/cash equivalents at the year begin:	4 429 753	3 695 164	83,4%	3 695 164	83,4%	4 387 278	99,0%	(15,8%)
Cash/cash equivalents at the year end:	5 577 601	9 120 147	163,5%	9 120 147	163,5%	7 394 367	151,4%	23,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	166 791	2,9%	169 641	2,9%	111 688	1,9%	5 380 256	92,3%	5 828 376	32,4%	-	-	(870 120)	(14,9%)
Trade and Other Receivables from Exchange Transactions - Electricity	322 372	24,1%	76 384	5,7%	50 194	3,8%	888 492	66,4%	1 337 441	7,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	221 113	5,2%	127 542	3,0%	109 254	2,6%	3 794 768	89,2%	4 252 678	23,6%	(1 656)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	41 969	4,3%	23 973	2,5%	21 813	2,2%	886 147	91,0%	973 903	5,4%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	63 228	4,8%	36 158	2,7%	28 244	2,1%	1 200 187	90,4%	1 327 817	7,4%	8	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	481	,9%	248	,5%	248	,5%	50 835	98,1%	51 812	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	96 470	3,0%	62 961	1,9%	78 432	2,4%	2 995 829	92,6%	3 233 692	18,0%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40 902	4,1%	38 091	3,9%	20 393	2,1%	886 572	89,9%	985 958	5,5%	(17)	-	(1 870)	(,2%)
Total By Income Source	953 327	5,3%	534 998	3,0%	420 266	2,3%	16 083 087	89,4%	17 991 677	100,0%	(1 658)	-	(871 990)	(4,8%)
Debtors Age Analysis By Customer Group														
Organs of State	98 712	5,6%	54 364	3,1%	56 525	3,2%	1 553 559	86,1%	1 763 160	9,8%	(121)	-	(8 182)	(,5%)
Commercial	339 397	11,0%	106 479	3,5%	83 702	2,7%	2 549 483	82,8%	3 079 062	17,1%	(185)	-	(22 486)	(,7%)
Households	496 400	3,8%	353 250	2,7%	273 065	2,1%	11 789 290	91,3%	12 912 005	71,8%	(1 352)	-	(839 451)	(6,5%)
Other	18 617	7,9%	20 905	8,8%	6 973	2,9%	190 755	80,3%	237 450	1,3%	-	-	(1 870)	(,8%)
Total By Customer Group	953 327	5,3%	534 998	3,0%	420 266	2,3%	16 083 087	89,4%	17 991 677	100,0%	(1 658)	-	(871 990)	(4,8%)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	140 135	55,1%	66 804	26,3%	-	-	47 225	18,6%	254 164	10,4%
Bulk Water	17 678	12,1%	11 938	8,2%	-	-	116 179	79,7%	145 796	6,0%
PAYE deductions	21	100,0%	-	-	-	-	-	-	21	-
VAT (output less input)	7 640	10,4%	1 350	1,8%	1 076	1,5%	63 408	86,3%	73 474	3,0%
Pensions / Retirement	450	93,8%	-	-	-	-	30	6,2%	479	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	206 773	10,6%	76 840	3,9%	8 901	,5%	1 665 075	85,1%	1 957 589	80,3%
Auditor-General	1 345	90,6%	-	-	-	-	139	9,4%	1 484	,1%
Other	4 499	73,5%	127	2,1%	(10 336)	(168,9%)	11 828	193,3%	6 118	,3%
Total	378 541	15,5%	157 060	6,4%	(359)	-	1 903 884	78,1%	2 439 126	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR MPUMALANGA
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	26 746 624	7 146 520	26,7%	7 146 520	26,7%	6 003 916	24,7%	19,0%
Exchange Revenue								
Service charges - Electricity	7 116 307	1 518 153	21,3%	1 518 153	21,3%	1 359 807	21,2%	11,6%
Service charges - Water	2 289 062	368 721	16,1%	368 721	16,1%	443 582	20,1%	(16,9%)
Service charges - Waste Water Management	706 832	169 747	24,0%	169 747	24,0%	157 369	22,3%	7,9%
Service charges - Waste Management	923 346	202 438	21,9%	202 438	21,9%	190 457	23,6%	6,3%
Sale of Goods and Rendering of Services	83 448	20 427	24,5%	20 427	24,5%	17 845	24,3%	14,5%
Agency services	110 838	10 041	9,1%	10 041	9,1%	2 345	1,8%	328,1%
Interest	-	-	-	-	-	9 962	-	(100,0%)
Interest earned from Receivables	1 121 201	319 454	28,5%	319 454	28,5%	224 820	25,2%	42,1%
Interest earned from Current and Non Current Assets	182 345	41 487	22,8%	41 487	22,8%	27 772	14,7%	49,4%
Dividends	385	-	-	-	-	-	-	-
Rent on Land	18 921	5 445	28,8%	5 445	28,8%	4 721	26,3%	15,3%
Rental from Fixed Assets	107 444	18 974	17,7%	18 974	17,7%	11 734	11,3%	61,7%
Licence and permits	30 068	3 298	11,0%	3 298	11,0%	2 542	7,2%	29,8%
Operational Revenue	406 698	23 071	5,7%	23 071	5,7%	34 361	8,0%	(32,9%)
Non-Exchange Revenue								
Property rates	4 376 604	1 062 765	24,3%	1 062 765	24,3%	949 470	24,2%	11,9%
Surcharges and Taxes	54 884	11 995	21,9%	11 995	21,9%	31 958	61,1%	(62,5%)
Fines, penalties and forfeits	145 567	12 030	8,3%	12 030	8,3%	7 854	4,9%	53,2%
Licences or permits	15 831	942	6,0%	942	6,0%	9 445	136,8%	(90,0%)
Transfer and subsidies - Operational	8 494 623	3 146 771	37,0%	3 146 771	37,0%	2 344 213	31,1%	34,2%
Interest	153 474	43 405	28,3%	43 405	28,3%	32 847	14,5%	32,1%
Fuel Levy	370 065	154 194	41,7%	154 194	41,7%	140 216	39,0%	10,0%
Operational Revenue	9 762	756	7,7%	756	7,7%	-	-	(100,0%)
Gains on disposal of Assets	14 866	4 826	32,5%	4 826	32,5%	95	4,4%	4 982,2%
Other Gains	14 043	7 580	54,0%	7 580	54,0%	499	4,3%	1 418,5%
Discontinued Operations	8	-	-	-	-	-	-	-
Operating Expenditure	27 555 225	6 130 900	22,2%	6 130 900	22,2%	5 720 000	22,9%	7,2%
Employee related costs	7 947 074	1 898 581	23,9%	1 898 581	23,9%	1 776 494	23,5%	6,9%
Remuneration of councillors	456 800	100 650	22,0%	100 650	22,0%	101 246	22,9%	(6,6%)
Bulk purchases - electricity	6 392 046	1 739 795	27,2%	1 739 795	27,2%	1 658 982	30,9%	4,9%
Inventory consumed	1 586 263	294 888	18,6%	294 888	18,6%	249 073	17,8%	18,4%
Debt impairment	2 243 094	155 456	6,9%	155 456	6,9%	523 870	26,4%	(70,3%)
Depreciation and amortisation	2 391 037	242 734	10,2%	242 734	10,2%	294 780	13,4%	(17,7%)
Interest	554 462	283 537	51,1%	283 537	51,1%	178 881	29,0%	58,5%
Contracted services	3 101 177	658 513	21,2%	658 513	21,2%	488 813	17,7%	34,7%
Transfers and subsidies	752 164	267 297	35,5%	267 297	35,5%	60 646	15,3%	340,7%
Irrecoverable debts written off	230 264	5 141	2,2%	5 141	2,2%	19 415	4,1%	(73,5%)
Operational costs	1 895 637	484 724	25,6%	484 724	25,6%	368 597	21,4%	31,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	5 206	(415)	(8,0%)	(415)	(8,0%)	(798)	(14,2%)	(48,0%)
Surplus/(Deficit)	(808 601)	1 015 620		1 015 620		283 916		
Transfers and subsidies - capital (monetary allocations)	3 386 887	367 237	10,8%	367 237	10,8%	195 793	5,6%	87,6%
Transfers and subsidies - capital (in-kind)	51 700	-	-	-	-	99	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	2 629 986	1 382 856		1 382 856		479 809		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 629 986	1 382 856		1 382 856		479 809		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 629 986	1 382 856		1 382 856		479 809		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	48	229,8%	48	229,8%	80	36,3%	(39,3%)
Surplus/(Deficit) for the year	2 630 007	1 382 905		1 382 905		479 889		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	3 634 933	673 938	18,5%	673 938	18,5%	475 616	10,4%	41,7%
National Government	2 838 256	574 791	20,3%	574 791	20,3%	346 554	10,0%	65,9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	7 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agenc	-	-	-	-	-	2 110	10,9%	(100,0%)
Transfers recognised - capital	2 845 256	574 791	20,2%	574 791	20,2%	348 664	10,0%	64,9%
Borrowing	-	7 482	-	7 482	-	32 315	16,9%	(76,8%)
Internally generated funds	789 677	91 666	11,6%	91 666	11,6%	94 636	10,6%	(3,1%)
Capital Expenditure Functional	3 697 460	676 063	18,3%	676 063	18,3%	476 783	10,4%	41,8%
Municipal governance and administration	191 434	30 606	16,0%	30 606	16,0%	26 124	12,7%	17,2%
Executive and Council	5 397	2 232	41,4%	2 232	41,4%	1 486	29,0%	50,2%
Finance and administration	185 487	28 374	15,3%	28 374	15,3%	24 639	12,2%	15,2%
Internal audit	550	-	-	-	-	-	-	-
Community and Public Safety	196 793	25 109	12,8%	25 109	12,8%	12 894	5,2%	94,7%
Community and Social Services	88 080	9 212	10,5%	9 212	10,5%	7 320	5,4%	25,8%
Sport And Recreation	36 274	5 081	14,0%	5 081	14,0%	4 527	8,4%	12,2%
Public Safety	40 580	2 721	6,7%	2 721	6,7%	964	3,6%	182,2%
Housing	31 000	8 096	26,1%	8 096	26,1%	83	0,3%	9 700,0%
Health	859	-	-	-	-	-	-	-
Economic and Environmental Services	1 029 363	244 309	23,7%	244 309	23,7%	114 991	11,5%	112,5%
Planning and Development	112 529	55 401	49,2%	55 401	49,2%	8 152	6,9%	579,6%
Road Transport	913 566	188 526	20,6%	188 526	20,6%	106 839	12,1%	76,5%
Environmental Protection	3 268	381	11,7%	381	11,7%	-	-	(100,0%)
Trading Services	2 279 870	376 040	16,5%	376 040	16,5%	322 773	10,3%	16,5%
Energy sources	428 887	68 945	16,1%	68 945	16,1%	80 751	15,1%	(14,6%)
Water Management	1 168 826	216 162	18,5%	216 162	18,5%	199 042	11,1%	8,6%
Waste Water Management	590 855	74 646	12,6%	74 646	12,6%	41 207	5,8%	81,1%
Waste Management	91 302	16 287	17,8%	16 287	17,8%	1 773	2,2%	818,4%
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	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								
Cash Flow from Operating Activities								
Receipts	25 892 578	7 068 514	27,3%	7 068 514	27,3%	6 736 947	27,8%	4,9%
Property rates	3 593 388	625 738	17,4%	625 738	17,4%	721 119	22,7%	(13,2%)
Service charges	9 812 508	1 632 397	16,6%	1 632 397	16,6%	1 584 970	19,0%	3,0%
Other revenue	1 713 345	982 690	57,4%	982 690	57,4%	1 873 172	113,9%	(47,5%)
Transfers and Subsidies - Operational	7 660 153	2 825 658	36,9%	2 825 658	36,9%	1 764 825	23,7%	60,1%
Transfers and Subsidies - Capital	2 890 009	982 133	34,0%	982 133	34,0%	774 543	22,2%	26,8%
Interest	222 853	19 896	8,9%	19 896	8,9%	18 318	10,8%	8,6%
Dividends	321	-	-	-	-	-	-	-
Payments	(22 629 559)	(5 179 895)	22,9%	(5 179 895)	22,9%	(3 199 547)	16,4%	61,9%
Suppliers and employees	(22 126 268)	(5 179 895)	23,4%	(5 179 895)	23,4%	(3 199 487)	16,9%	61,9%
Finance charges	(492 186)	-	-	-	-	(60)	-	(100,0%)
Transfers and grants	(11 105)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 263 019	1 888 619	57,9%	1 888 619	57,9%	3 537 400	75,2%	(46,6%)
Cash Flow from Investing Activities								
Receipts	(637)	3 514	(552,0%)	3 514	(552,0%)	(325)	,7%	(1 180,2%)
Proceeds on disposal of PPE	9 203	570	6,2%	570	6,2%	95	1,0%	500,3%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	25 573	2 156	8,4%	2 156	8,4%	(420)	(7,1%)	(613,0%)
Decrease (increase) in non-current investments	(35 412)	788	(2,2%)	788	(2,2%)	-	-	(100,0%)
Payments	(4 274 262)	(704 167)	16,5%	(704 167)	16,5%	(439 309)	9,8%	60,3%
Capital assets	(4 274 262)	(704 167)	16,5%	(704 167)	16,5%	(439 309)	9,8%	60,3%
Net Cash from/(used) Investing Activities	(4 274 899)	(700 653)	16,4%	(700 653)	16,4%	(439 635)	9,8%	59,4%
Cash Flow from Financing Activities								
Receipts	829	789	95,3%	789	95,3%	(1 186)	(5%)	(166,5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 536	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 707)	789	(21,3%)	789	(21,3%)	(1 186)	(2,7%)	(166,5%)
Payments	(91 333)	-	-	-	-	-	-	-
Repayment of borrowing	(91 333)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(90 505)	789	(9%)	789	(9%)	(1 186)	(1,7%)	(166,5%)
Net Increase/(Decrease) in cash held	(1 102 385)	1 188 755	(107,8%)	1 188 755	(107,8%)	3 096 579	1 143,3%	(61,6%)
Cash/cash equivalents at the year begin:	2 532 395	1 475 244	58,3%	1 475 244	58,3%	1 143 524	46,9%	29,0%
Cash/cash equivalents at the year end:	1 430 010	2 915 593	203,9%	2 915 593	203,9%	4 686 690	173,0%	(37,8%)

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	181 702	3,0%	94 313	1,5%	101 283	1,6%	5 774 290	93,9%	6 151 588	23,2%	(136 155)	(2,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	442 863	13,3%	221 438	6,6%	173 574	5,2%	2 498 417	74,9%	3 336 292	12,6%	(43 630)	(1,3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	305 540	5,6%	160 444	2,9%	210 943	3,9%	4 777 175	87,6%	5 454 103	20,5%	(16 748)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	65 631	3,4%	37 047	1,9%	31 958	1,6%	1 809 233	93,1%	1 943 869	7,3%	(54 841)	(2,8%)	-	-
Receivables from Exchange Transactions - Waste Management	70 582	3,4%	38 133	1,8%	41 158	2,0%	1 943 948	92,8%	2 093 822	7,9%	(48 930)	(2,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	269	1,5%	104	,6%	116	,6%	17 793	97,3%	18 283	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	137 388	2,7%	137 511	2,7%	162 061	3,2%	4 668 060	91,4%	5 105 020	19,2%	16	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 533	,7%	10 796	,4%	101 792	4,1%	2 331 007	94,7%	2 461 128	9,3%	(14 943)	(,6%)	-	-
Total By Income Source	1 221 509	4,6%	699 786	2,6%	822 885	3,1%	23 819 923	89,7%	26 564 103	100,0%	(315 231)	(1,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	136 255	5,1%	81 708	3,0%	88 782	3,3%	2 373 850	86,6%	2 680 595	10,1%	(1 453)	(,1%)	-	-
Commercial	472 539	5,1%	235 358	2,5%	383 264	4,1%	8 155 028	88,2%	9 246 188	34,8%	(267)	(,0%)	-	-
Households	574 544	4,1%	385 987	2,8%	328 132	2,4%	12 804 097	90,7%	13 892 759	52,3%	(313 511)	(2,3%)	-	-
Other	38 172	5,1%	(3 269)	(,4%)	22 708	3,0%	686 947	92,3%	744 561	2,8%	-	-	-	-
Total By Customer Group	1 221 509	4,6%	699 786	2,6%	822 885	3,1%	23 819 923	89,7%	26 564 103	100,0%	(315 231)	(1,2%)	-	-

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	537 154	6,7%	789 760	9,9%	795 192	9,9%	5 871 806	73,5%	7 993 912	36,3%
Bulk Water	9 560	,6%	14 207	,9%	995 687	60,6%	624 852	38,0%	1 644 307	7,5%
PAYE deductions	9 723	97,2%	270	2,7%	6	,1%	-	-	9 998	-
VAT (output less input)	633	47,4%	116	8,6%	-	-	587	44,0%	1 336	-
Pensions / Retirement	(1 306)	(11,4%)	9 834	85,5%	72	,6%	2 904	25,2%	11 504	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	270 528	2,3%	109 227	,9%	109 258	,9%	11 393 290	95,9%	11 882 304	54,0%
Auditor-General	497	3,9%	-	-	-	-	12 358	96,1%	12 854	,1%
Other	16 449	3,7%	7 895	1,8%	9 669	2,2%	406 296	92,3%	440 309	2,0%
Total	843 238	3,8%	931 309	4,2%	1 909 883	8,7%	18 312 093	83,2%	21 996 524	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR NORTH WEST
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	26 448 249	5 630 918	21,3%	5 630 918	21,3%	3 803 242	15,6%	48,1%
Exchange Revenue								
Service charges - Electricity	8 022 464	1 130 914	14,1%	1 130 914	14,1%	965 508	13,1%	17,1%
Service charges - Water	2 361 551	409 724	17,3%	409 724	17,3%	496 593	21,1%	(17,5%)
Service charges - Waste Water Management	1 254 737	137 242	10,9%	137 242	10,9%	164 173	17,6%	(16,4%)
Service charges - Waste Management	775 988	161 583	20,8%	161 583	20,8%	171 072	24,1%	(5,5%)
Sale of Goods and Rendering of Services	45 795	11 395	24,9%	11 395	24,9%	13 449	20,3%	(15,3%)
Agency services	116 410	14 846	12,8%	14 846	12,8%	14 316	11,0%	3,7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 559 933	356 763	22,9%	356 763	22,9%	(1 544 834)	(111,9%)	(123,1%)
Interest earned from Current and Non Current Assets	132 402	55 118	41,6%	55 118	41,6%	32 345	25,3%	70,4%
Dividends	31	-	-	-	-	280	1 263,2%	(100,0%)
Rent on Land	676	10	1,5%	10	1,5%	26	4,0%	(61,5%)
Rental from Fixed Assets	51 047	9 070	17,8%	9 070	17,8%	8 223	16,4%	10,3%
Licence and permits	67 843	4 168	6,1%	4 168	6,1%	1 917	2,8%	117,5%
Operational Revenue	210 575	10 870	5,2%	10 870	5,2%	18 340	15,0%	(40,7%)
Non-Exchange Revenue								
Property rates	2 857 157	606 936	21,2%	606 936	21,2%	680 880	24,5%	(10,9%)
Surcharges and Taxes	241	-	-	-	-	-	-	-
Fines, penalties and forfeits	71 097	1 551	2,2%	1 551	2,2%	3 152	2,2%	(50,8%)
Licences or permits	23 272	5 078	21,8%	5 078	21,8%	2 537	9,5%	100,2%
Transfer and subsidies - Operational	8 464 189	2 651 673	31,3%	2 651 673	31,3%	2 718 257	35,1%	(2,4%)
Interest	238 940	63 926	26,8%	63 926	26,8%	56 184	26,9%	13,8%
Fuel Levy	181 398	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	12 504	49	4%	49	4%	822	5,3%	(94,1%)
Other Gains	-	-	-	-	-	3	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	26 608 577	4 366 806	16,4%	4 366 806	16,4%	4 023 351	16,6%	8,5%
Employee related costs	6 314 765	1 291 603	20,5%	1 291 603	20,5%	1 176 334	19,4%	9,8%
Remuneration of councillors	456 808	94 898	20,8%	94 898	20,8%	94 193	21,4%	7%
Bulk purchases - electricity	6 327 649	627 292	9,9%	627 292	9,9%	1 074 803	19,0%	(41,6%)
Inventory consumed	1 669 901	230 255	13,8%	230 255	13,8%	273 077	16,8%	(15,7%)
Debt impairment	2 859 402	-	-	-	-	-	-	-
Depreciation and amortisation	2 531 673	156 866	6,2%	156 866	6,2%	219 329	8,8%	(28,5%)
Interest	200 284	16 986	8,5%	16 986	8,5%	12 374	5,7%	37,3%
Contracted services	3 859 792	625 212	16,2%	625 212	16,2%	552 002	19,4%	13,3%
Transfers and subsidies	100 956	26 097	25,8%	26 097	25,8%	23 908	18,1%	9,2%
Irrecoverable debts written off	136 923	809 848	591,5%	809 848	591,5%	256 893	8,8%	215,2%
Operational costs	2 150 225	488 270	22,7%	488 270	22,7%	341 043	21,6%	43,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	200	(521)	(260,7%)	(521)	(260,7%)	(605)	-	(13,9%)
Surplus/(Deficit)	(160 328)	1 264 112		1 264 112		(220 109)		
Transfers and subsidies - capital (monetary allocations)	3 001 131	321 602	10,7%	321 602	10,7%	137 474	4,5%	133,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 840 802	1 585 714		1 585 714		(82 635)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 840 802	1 585 714		1 585 714		(82 635)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 840 802	1 585 714		1 585 714		(82 635)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 840 802	1 585 714		1 585 714		(82 635)		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	3 075 029	330 077	10,7%	330 077	10,7%	344 281	9,6%	(4,1%)
National Government	2 532 391	287 033	11,3%	287 033	11,3%	225 789	7,9%	27,1%
Provincial Government	4 982	13 958	280,2%	13 958	280,2%	-	-	(100,0%)
District Municipality	7 050	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agent	45	-	-	-	-	-	-	-
Transfers recognised - capital	2 544 467	300 991	11,8%	300 991	11,8%	225 789	7,9%	33,3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	530 562	29 086	5,5%	29 086	5,5%	118 491	16,6%	(75,5%)
Capital Expenditure Functional	3 081 209	333 516	10,8%	333 516	10,8%	342 219	9,5%	(2,5%)
Municipal governance and administration	187 888	10 723	5,7%	10 723	5,7%	62 916	30,1%	(83,0%)
Executive and Council	34 990	272	8%	272	8%	11	-	2 426,2%
Finance and administration	152 343	10 451	6,9%	10 451	6,9%	62 906	40,9%	(83,4%)
Internal audit	555	-	-	-	-	-	-	-
Community and Public Safety	199 577	10 208	5,1%	10 208	5,1%	51 160	18,8%	(80,0%)
Community and Social Services	88 549	2 141	2,4%	2 141	2,4%	30 596	30,7%	(83,0%)
Sport And Recreation	36 185	2 789	7,7%	2 789	7,7%	16 198	22,8%	(82,8%)
Public Safety	65 792	5 278	8,0%	5 278	8,0%	4 355	4,7%	21,2%
Housing	1 800	-	-	-	-	12	1%	(100,0%)
Health	7 250	-	-	-	-	-	-	-
Economic and Environmental Services	1 005 449	125 946	12,5%	125 946	12,5%	106 997	11,2%	17,7%
Planning and Development	284 151	35 305	12,4%	35 305	12,4%	56 266	18,4%	(37,3%)
Road Transport	720 878	90 641	12,6%	90 641	12,6%	50 731	7,8%	78,7%
Environmental Protection	420	-	-	-	-	-	-	-
Trading Services	1 688 075	186 639	11,1%	186 639	11,1%	120 838	5,6%	54,5%
Energy sources	407 428	7 188	1,8%	7 188	1,8%	13 370	2,8%	(46,2%)
Water Management	744 068	121 659	16,4%	121 659	16,4%	46 358	5,5%	162,4%
Waste Water Management	458 560	57 237	12,5%	57 237	12,5%	55 323	7,1%	3,5%
Waste Management	78 018	554	7%	554	7%	5 787	10,9%	(90,4%)
Other	220	-	-	-	-	307	3,2%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	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								
Cash Flow from Operating Activities								
Receipts	24 904 424	5 768 282	23,2%	5 768 282	23,2%	4 949 241	20,3%	16,5%
Property rates	2 155 081	366 384	17,0%	366 384	17,0%	362 788	18,2%	1,0%
Service charges	10 369 762	835 150	8,1%	835 150	8,1%	969 781	9,7%	(13,9%)
Other revenue	751 491	2 362 957	314,4%	2 362 957	314,4%	1 968 845	75,1%	20,0%
Transfers and Subsidies - Operational	8 457 399	1 810 667	21,4%	1 810 667	21,4%	948 333	14,1%	90,9%
Transfers and Subsidies - Capital	3 026 442	374 788	12,4%	374 788	12,4%	689 256	25,1%	(45,6%)
Interest	144 219	10 036	7,0%	10 036	7,0%	8 151	3,0%	23,1%
Dividends	31	8 299	27 111,7%	8 299	27 111,7%	2 087	5,2%	297,6%
Payments	(21 638 742)	(1 645 715)	7,6%	(1 645 715)	7,6%	(3 970 812)	31,3%	(58,6%)
Suppliers and employees	(21 527 684)	(1 645 715)	7,6%	(1 645 715)	7,6%	(3 970 811)	31,4%	(58,6%)
Finance charges	(47 164)	(0)	-	(0)	-	-	-	(100,0%)
Transfers and grants	(63 894)	-	-	-	-	(0)	-	(100,0%)
Net Cash from/(used) Operating Activities	3 265 683	4 122 567	126,2%	4 122 567	126,2%	978 429	8,3%	321,3%
Cash Flow from Investing Activities								
Receipts	(7 181)	(2 675)	37,2%	(2 675)	37,2%	(694)	,7%	285,2%
Proceeds on disposal of PPE	99 120	216	,2%	216	,2%	128	5,9%	68,4%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(53 654)	(3 156)	5,9%	(3 156)	5,9%	(823)	,9%	283,7%
Decrease (increase) in non-current investments	(52 647)	266	(5%),	266	(5%),	-	-	(100,0%)
Payments	(3 799 455)	(279 289)	7,4%	(279 289)	7,4%	(167 288)	4,6%	67,0%
Capital assets	(3 799 455)	(279 289)	7,4%	(279 289)	7,4%	(167 288)	4,6%	67,0%
Net Cash from/(used) Investing Activities	(3 806 636)	(281 964)	7,4%	(281 964)	7,4%	(167 982)	4,5%	67,9%
Cash Flow from Financing Activities								
Receipts	172 550	(682)	(4%)	(682)	(4%)	636	3,1%	(207,2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	172 550	(682)	(4%),	(682)	(4%),	636	42,4%	(207,2%)
Payments	(17 620)	(810)	4,6%	(810)	4,6%	(3 812)	3,0%	(78,7%)
Repayment of borrowing	(17 620)	(810)	4,6%	(810)	4,6%	(3 812)	3,0%	(78,7%)
Net Cash from/(used) Financing Activities	154 930	(1 492)	(1,0%)	(1 492)	(1,0%)	(3 176)	3,0%	(53,0%)
Net Increase/(Decrease) in cash held	(386 023)	3 839 110	(994,5%)	3 839 110	(994,5%)	807 271	10,3%	375,6%
Cash/cash equivalents at the year begin:	1 752 102	1 376 467	78,6%	1 376 467	78,6%	1 624 612	69,6%	(15,3%)
Cash/cash equivalents at the year end:	1 366 079	5 536 967	405,3%	5 536 967	405,3%	1 924 494	18,9%	187,7%

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	280 769	3,7%	115 903	1,5%	138 613	1,8%	7 151 058	93,0%	7 686 343	29,6%	290 814	3,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	379 913	14,2%	103 411	3,9%	87 086	3,2%	2 109 624	78,7%	2 680 033	10,3%	29 932	1,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	179 341	5,8%	62 623	2,0%	125 720	4,1%	2 714 072	88,1%	3 081 756	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	68 532	3,6%	26 445	1,4%	34 431	1,8%	1 787 042	93,2%	1 916 450	7,4%	132 798	6,9%	-	-
Receivables from Exchange Transactions - Waste Management	72 445	3,0%	30 366	1,3%	41 299	1,7%	2 262 619	94,0%	2 406 729	9,3%	68 242	2,8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 376	3,3%	(86)	(2%),	551	1,3%	39 671	95,6%	41 511	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	195 874	2,6%	99 007	1,3%	143 480	1,9%	7 144 343	94,2%	7 582 705	29,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 707	4,0%	(6 465)	(1,1%),	15 527	2,8%	531 062	94,4%	562 831	2,2%	1 213	,2%	-	-
Total By Income Source	1 200 958	4,6%	431 204	1,7%	586 708	2,3%	23 739 491	91,5%	25 958 360	100,0%	522 999	2,0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	44 651	3,6%	39 461	3,2%	56 496	4,6%	1 090 852	88,6%	1 231 461	4,7%	2 416	,2%	-	-
Commercial	401 568	17,2%	45 192	1,9%	84 905	3,6%	1 798 990	77,2%	2 330 655	9,0%	29 346	1,3%	-	-
Households	640 952	3,0%	314 784	1,5%	405 823	1,9%	19 757 810	93,6%	21 119 369	81,4%	491 237	2,3%	-	-
Other	113 787	8,9%	31 767	2,5%	39 483	3,1%	1 091 838	85,5%	1 276 876	4,9%	-	-	-	-
Total By Customer Group	1 200 958	4,6%	431 204	1,7%	586 708	2,3%	23 739 491	91,5%	25 958 360	100,0%	522 999	2,0%	-	-

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	334 328	10,5%	297 740	9,3%	208 023	6,5%	2 352 782	73,7%	3 192 873	41,8%
Bulk Water	285 487	11,2%	34 401	1,4%	57 578	2,3%	2 170 539	85,2%	2 548 004	33,3%
PAYE deductions	6	100,0%	-	-	-	-	-	-	6	-
VAT (output less input)	(250)	43,6%	(200)	34,9%	(2 000)	348,8%	1 877	(327,2%),	(573)	-
Pensions / Retirement	1 534	3,5%	1 533	3,5%	1 585	3,7%	38 611	89,2%	43 262	,6%
Loan repayments	-	-	-	-	-	-	643	100,0%	643	-
Trade Creditors	136 347	12,6%	47 970	4,4%	64 141	5,9%	830 878	77,0%	1 079 336	14,1%
Auditor-General	5 416	17,3%	2 556	8,2%	182	,6%	23 201	74,0%	31 355	,4%
Other	69 195	9,2%	46 003	6,1%	(30 176)	(4,0%),	667 628	88,7%	752 650	9,8%
Total	832 063	10,9%	430 002	5,6%	299 333	3,9%	6 086 158	79,6%	7 647 556	100,0%

Contact Details

Municipal Manager	
Financial Manager	

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	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	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	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	1 549 886	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%)
Housing	46	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
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		Q1 of 2022/23 to Q1 of 2023/24
	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								
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 to 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)	(,4%)	15 957	,5%
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%	1 631 657	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	4,4%
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.

**AGGREGATED INFORMATION FOR WESTERN 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	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	85 889 781	22 226 471	25,9%	22 226 471	25,9%	20 375 705	26,1%	9,1%
Exchange Revenue								
Service charges - Electricity	28 967 981	7 759 920	26,8%	7 759 920	26,8%	7 004 423	26,9%	10,8%
Service charges - Water	6 615 611	1 481 816	22,4%	1 481 816	22,4%	1 316 360	22,3%	12,6%
Service charges - Waste Water Management	3 575 467	903 746	25,3%	903 746	25,3%	799 984	24,7%	13,0%
Service charges - Waste Management	2 662 191	692 612	26,0%	692 612	26,0%	640 741	26,0%	8,1%
Sale of Goods and Rendering of Services	1 203 168	254 425	21,1%	254 425	21,1%	249 761	26,4%	1,9%
Agency services	976 687	112 153	11,5%	112 153	11,5%	245 518	27,3%	(54,3%)
Interest	10	-	-	-	-	-	-	-
Interest earned from Receivables	499 513	149 733	30,0%	149 733	30,0%	112 124	26,0%	33,5%
Interest earned from Current and Non Current Assets	1 737 261	551 095	31,7%	551 095	31,7%	369 995	24,7%	48,9%
Dividends	2	-	-	-	-	-	-	-
Rent on Land	3 721	813	21,8%	813	21,8%	313	5,6%	159,9%
Rental from Fixed Assets	703 011	189 122	26,9%	189 122	26,9%	152 315	23,8%	24,2%
Licence and permits	20 747	7 723	37,2%	7 723	37,2%	4 063	19,5%	90,1%
Operational Revenue	721 841	306 506	42,5%	306 506	42,5%	201 649	35,9%	52,0%
Non-Exchange Revenue								
Property rates	16 031 853	4 627 617	28,9%	4 627 617	28,9%	4 395 558	28,8%	5,3%
Surcharges and Taxes	388 540	95 053	24,5%	95 053	24,5%	3 079	9,8%	2 987,3%
Fines, penalties and forfeits	2 376 873	571 953	24,1%	571 953	24,1%	547 478	23,4%	4,5%
Licences or permits	102 228	15 373	15,0%	15 373	15,0%	16 770	17,4%	(8,3%)
Transfer and subsidies - Operational	11 348 236	3 488 282	30,7%	3 488 282	30,7%	3 058 609	29,5%	14,0%
Interest	131 399	49 972	38,0%	49 972	38,0%	39 067	33,8%	27,9%
Fuel Levy	2 722 010	915 899	33,6%	915 899	33,6%	924 270	33,6%	(9,9%)
Operational Revenue	139 424	51 885	37,2%	51 885	37,2%	5 214	23,4%	895,2%
Gains on disposal of Assets	109 244	1 745	1,6%	1 745	1,6%	11 041	9,6%	(84,2%)
Other Gains	4 852 763	(974)	-	(974)	-	277 373	6,6%	(100,4%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	86 802 516	16 656 056	19,2%	16 656 056	19,2%	15 690 888	19,9%	6,2%
Employee related costs	27 019 837	5 691 910	21,1%	5 691 910	21,1%	5 346 696	21,0%	6,5%
Remuneration of councillors	530 507	131 620	24,8%	131 620	24,8%	124 602	24,9%	5,6%
Bulk purchases - electricity	21 338 247	5 098 154	23,9%	5 098 154	23,9%	4 652 356	24,5%	9,6%
Inventory consumed	7 619 487	544 821	7,2%	544 821	7,2%	830 716	12,7%	(34,4%)
Debt impairment	3 425 961	476 448	13,9%	476 448	13,9%	80 780	9,5%	489,8%
Depreciation and amortisation	5 400 756	1 134 290	21,0%	1 134 290	21,0%	988 001	19,8%	14,8%
Interest	1 574 133	226 235	14,4%	226 235	14,4%	202 570	13,8%	11,7%
Contracted services	12 695 600	1 713 745	13,5%	1 713 745	13,5%	1 653 757	14,4%	3,6%
Transfers and subsidies	539 943	106 301	19,7%	106 301	19,7%	103 106	18,5%	3,1%
Irrecoverable debts written off	572 807	329 379	57,5%	329 379	57,5%	671 104	23,3%	(50,9%)
Operational costs	5 406 252	1 189 745	22,0%	1 189 745	22,0%	1 010 104	21,2%	17,8%
Losses on disposal of Assets	21 985	13 308	60,5%	13 308	60,5%	182	1,1%	7 209,0%
Other Losses	657 001	101	-	101	-	26 925	5,0%	(99,6%)
Surplus/(Deficit)	(912 734)	5 570 416		5 570 416		4 684 818		
Transfers and subsidies - capital (monetary allocations)	4 808 628	539 316	11,2%	539 316	11,2%	469 033	12,1%	15,0%
Transfers and subsidies - capital (in-kind)	4 781	40	8%	40	8%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	3 900 675	6 109 772		6 109 772		5 153 851		
Income Tax	(7 916)	2 312	(29,2%)	2 312	(29,2%)	(3 592)	14,1%	(164,4%)
Surplus/(Deficit) after income tax	3 908 591	6 107 460		6 107 460		5 157 442		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	1 706	(24,5%)	1 706	(24,5%)	(2 521)	12,8%	(167,7%)
Surplus/(Deficit) attributable to municipality	3 901 634	6 109 166		6 109 166		5 154 921		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	27	-	27	-	54	-	(50,0%)
Surplus/(Deficit) for the year	3 901 634	6 109 193		6 109 193		5 154 975		

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	15 811 641	1 718 342	10,9%	1 718 342	10,9%	1 305 734	11,1%	31,6%
National Government	4 242 436	558 506	13,2%	558 506	13,2%	497 691	14,7%	12,2%
Provincial Government	325 192	28 392	8,7%	28 392	8,7%	46 979	19,1%	(39,6%)
District Municipality	600	937	156,2%	937	156,2%	258	3,0%	262,8%
Transfers and subsidies - capital (monetary alloc)/Departm Aget	162 780	17 050	10,5%	17 050	10,5%	27 362	15,1%	(37,7%)
Transfers recognised - capital	4 731 009	604 885	12,8%	604 885	12,8%	572 290	14,9%	5,7%
Borrowing	7 801 187	739 987	9,5%	739 987	9,5%	303 628	8,8%	143,7%
Internally generated funds	3 279 444	373 470	11,4%	373 470	11,4%	429 815	9,6%	(13,1%)
Capital Expenditure Functional	15 815 064	1 719 446	10,9%	1 719 446	10,9%	1 226 571	10,4%	40,2%
Municipal governance and administration	1 856 771	208 940	11,3%	208 940	11,3%	88 605	6,1%	135,8%
Executive and Council	9 871	(1 347)	(13,6%)	(1 347)	(13,6%)	812	3,8%	(265,9%)
Finance and administration	1 842 401	210 287	11,4%	210 287	11,4%	87 773	6,1%	139,6%
Internal audit	4 499	-	-	-	-	20	10,8%	(100,0%)
Community and Public Safety	2 055 826	202 666	9,9%	202 666	9,9%	244 262	14,4%	(17,0%)
Community and Social Services	161 889	11 563	7,1%	11 563	7,1%	10 246	8,1%	12,9%
Sport And Recreation	489 529	31 982	6,5%	31 982	6,5%	11 241	5,2%	184,5%
Public Safety	436 577	35 205	8,1%	35 205	8,1%	14 051	5,1%	150,6%
Housing	938 740	122 464	13,0%	122 464	13,0%	206 114	19,9%	(40,6%)
Health	29 091	1 452	5,0%	1 452	5,0%	2 610	6,4%	(44,4%)
Economic and Environmental Services	3 101 823	359 575	11,6%	359 575	11,6%	256 453	10,3%	40,2%
Planning and Development	401 541	20 110	5,0%	20 110	5,0%	15 623	5,5%	28,7%
Road Transport	2 469 713	317 690	12,9%	317 690	12,9%	219 263	10,6%	44,9%
Environmental Protection	230 569	21 775	9,4%	21 775	9,4%	21 567	14,0%	1,0%
Trading Services	8 742 344	941 822	10,8%	941 822	10,8%	635 971	10,5%	48,1%
Energy sources	2 077 781	227 441	10,9%	227 441	10,9%	208 756	12,1%	9,0%
Water Management	2 002 763	231 281	11,5%	231 281	11,5%	230 487	13,3%	,3%
Waste Water Management	3 961 457	398 801	10,1%	398 801	10,1%	165 529	8,3%	140,9%
Waste Management	700 343	84 300	12,0%	84 300	12,0%	31 200	4,9%	170,2%
Other	58 301	6 443	11,1%	6 443	11,1%	1 279	4,7%	403,8%

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	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								
Cash Flow from Operating Activities								
Receipts	82 096 779	24 456 110	29,8%	24 456 110	29,8%	21 754 411	29,2%	12,4%
Property rates	15 806 873	6 579 161	41,6%	6 579 161	41,6%	5 789 384	39,4%	13,6%
Service charges	41 616 409	9 490 546	22,8%	9 490 546	22,8%	8 611 016	23,2%	10,2%
Other revenue	6 710 105	3 434 876	51,2%	3 434 876	51,2%	3 373 501	49,1%	1,8%
Transfers and Subsidies - Operational	11 497 736	3 964 692	34,5%	3 964 692	34,5%	2 761 163	26,2%	43,6%
Transfers and Subsidies - Capital	4 815 917	639 738	13,3%	639 738	13,3%	1 179 654	30,9%	(45,8%)
Interest	1 649 738	347 096	21,0%	347 098	21,0%	39 693	2,8%	774,5%
Dividends	2	-	-	-	-	-	-	-
Payments	(71 049 410)	(19 317 096)	27,2%	(19 317 096)	27,2%	9 079 889	(13,9%)	(312,7%)
Suppliers and employees	(69 697 502)	(19 306 939)	27,7%	(19 306 939)	27,7%	9 091 435	(14,0%)	(312,4%)
Finance charges	(1 239 949)	(8 869)	0,7%	(8 869)	0,7%	(3 564)	-0,7%	148,8%
Transfers and grants	(111 960)	(1 288)	1,2%	(1 288)	1,2%	(7 981)	7,9%	(83,9%)
Net Cash from/(used) Operating Activities	11 047 369	5 139 014	46,5%	5 139 014	46,5%	30 834 300	341,6%	(83,3%)
Cash Flow from Investing Activities								
Receipts	1 547 938	(6 294 991)	(406,7%)	(6 294 991)	(406,7%)	1 300 572	286,0%	(584,0%)
Proceeds on disposal of PPE	123 941	3 958	3,2%	3 958	3,2%	15 314	12,3%	(74,2%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(164 496)	74 825	(45,5%)	74 825	(45,5%)	345	(4,4%)	21 601,9%
Decrease (increase) in non-current investments	1 588 493	(6 373 773)	(401,2%)	(6 373 773)	(401,2%)	1 284 913	315,1%	(596,0%)
Payments	(15 502 850)	(2 431 275)	15,7%	(2 431 275)	15,7%	(1 671 052)	14,6%	45,5%
Capital assets	(15 502 850)	(2 431 275)	15,7%	(2 431 275)	15,7%	(1 671 052)	14,6%	45,5%
Net Cash from/(used) Investing Activities	(13 954 912)	(8 726 266)	62,5%	(8 726 266)	62,5%	(370 480)	3,4%	2 255,4%
Cash Flow from Financing Activities								
Receipts	7 113 397	15 891	0,2%	15 891	0,2%	(2 667)	(1,1%)	(695,9%)
Short term loans	151 803	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 506 284	13 828	0,2%	13 828	0,2%	(3 801)	(1,1%)	(455,4%)
Increase (decrease) in consumer deposits	(544 690)	2 064	(4,4%)	2 064	(4,4%)	1 224	48,1%	68,6%
Payments	(2 150 409)	(5 234)	2,4%	(5 234)	2,4%	(1 982)	1,1%	164,0%
Repayment of borrowing	(2 150 409)	(5 234)	2,4%	(5 234)	2,4%	(1 982)	1,1%	164,0%
Net Cash from/(used) Financing Activities	4 962 989	10 658	0,2%	10 658	0,2%	(4 649)	(3,3%)	(329,2%)
Net Increase/(Decrease) in cash held	2 055 446	(3 576 594)	(174,0%)	(3 576 594)	(174,0%)	30 459 171	(6 099,3%)	(111,7%)
Cash/cash equivalents at the year begin:	16 762 081	4 685 790	28,0%	4 685 790	28,0%	14 927 697	96,4%	(68,6%)
Cash/cash equivalents at the year end:	18 817 527	15 946 528	84,7%	15 946 528	84,7%	45 954 398	306,8%	(65,3%)

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	647 254	17,4%	134 218	3,6%	108 795	2,9%	2 823 845	76,0%	3 714 112	24,2%	555	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 737 933	60,9%	128 610	4,5%	71 116	2,5%	918 316	32,2%	2 855 975	18,6%	68	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 333 743	36,4%	188 947	5,2%	169 192	4,6%	1 973 106	53,8%	3 664 989	23,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	391 007	20,9%	70 794	3,8%	51 858	2,8%	1 352 746	72,5%	1 866 406	12,2%	358	-	-	-
Receivables from Exchange Transactions - Waste Management	286 105	18,4%	58 593	3,8%	47 210	3,0%	1 162 740	74,8%	1 554 647	10,1%	377	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	77 776	7,7%	17 015	1,7%	1 177	0,1%	911 098	90,5%	1 007 066	6,6%	8	-	-	-
Interest on Arrear Debtor Accounts	97 223	8,4%	45 739	4,0%	42 328	3,7%	967 289	83,9%	1 152 579	7,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(305 619)	65,1%	(104 798)	22,3%	(14 199)	3,0%	(45 201)	9,6%	(469 817)	(3,1%)	284	(1,1%)	-	-
Total By Income Source	4 265 421	27,8%	539 118	3,5%	477 478	3,1%	10 063 939	65,6%	15 345 956	100,0%	1 650	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(15 368)	(19,7%)	(65 934)	(84,6%)	34 595	44,4%	124 622	159,9%	77 916	5,5%	-	-	-	-
Commercial	1 941 495	56,6%	170 512	5,0%	105 283	3,1%	1 211 714	35,3%	3 429 004	22,3%	-	-	-	-
Households	2 149 960	19,8%	405 606	3,7%	320 293	3,0%	7 956 972	73,5%	10 834 831	70,6%	1 650	-	-	-
Other	189 334	18,9%	28 934	2,9%	17 306	1,7%	768 631	76,5%	1 004 205	6,5%	-	-	-	-
Total By Customer Group	4 265 421	27,8%	539 118	3,5%	477 478	3,1%	10 063 939	65,6%	15 345 956	100,0%	1 650	-	-	-

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	183 903	42,7%	11 610	2,7%	-	-	235 255	54,6%	430 768	54,8%
Bulk Water	55	5,5%	52	5,5%	-	-	10 306	99,0%	10 412	1,3%
PAYE deductions	24 101	99,1%	-	-	-	-	221	0,9%	24 322	3,1%
VAT (output less input)	17 506	100,0%	-	-	-	-	-	-	17 506	2,2%
Pensions / Retirement	-	-	-	-	-	-	330	100,0%	330	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	120 662	50,0%	63 374	26,3%	27 977	11,6%	29 110	12,1%	241 124	30,7%
Auditor-General	4 410	16,6%	828	3,1%	207	8,1%	21 197	79,6%	26 642	3,4%
Other	17 893	51,3%	1 039	3,0%	44	0,1%	15 932	45,6%	34 908	4,4%
Total	368 530	46,9%	76 903	9,8%	28 229	3,6%	312 351	39,7%	786 013	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.