

EASTERN CAPE: BUFFALO CITY (BUF)
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	9 415 557	2 667 023	28.3%	2 667 023	28.3%	2 377 982	26.8%	12.2%
Exchange Revenue								
Service charges - Electricity	2 614 161	598 847	22.9%	598 847	22.9%	553 887	21.7%	8.1%
Service charges - Water	933 423	200 401	21.5%	200 401	21.5%	205 311	24.2%	(2.4%)
Service charges - Waste Water Management	493 351	153 889	31.2%	153 889	31.2%	143 623	30.7%	7.1%
Service charges - Waste Management	406 053	134 338	33.1%	134 338	33.1%	101 779	26.4%	32.0%
Sale of Goods and Rendering of Services	145 958	34 562	23.7%	34 562	23.7%	27 353	19.7%	26.4%
Agency services	27 261	2 802	10.3%	2 802	10.3%	1 098	2.5%	155.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	211 915	99 740	47.1%	99 740	47.1%	59 450	49.0%	67.8%
Interest earned from Current and Non Current Assets	24 054	9 280	38.6%	9 280	38.6%	7 847	25.4%	18.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23 129	6 488	28.0%	6 488	28.0%	5 180	23.6%	25.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	84 138	11 593	13.8%	11 593	13.8%	10 489	11.1%	10.5%
Non-Exchange Revenue								
Property rates	2 208 577	661 355	29.9%	661 355	29.9%	593 344	30.3%	11.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 080	2 272	11.3%	2 272	11.3%	3 768	16.8%	(39.7%)
Licences or permits	17 667	2 793	15.8%	2 793	15.8%	2 753	13.9%	1.5%
Transfer and subsidies - Operational	1 463 862	499 138	34.1%	499 138	34.1%	422 246	29.2%	18.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	741 926	247 309	33.3%	247 309	33.3%	239 734	33.3%	3.2%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 217	-	2 217	-	123	-	1 704.0%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	9 405 342	2 696 083	28.7%	2 696 083	28.7%	2 447 427	27.6%	10.2%
Employee related costs	2 884 448	666 636	23.1%	666 636	23.1%	633 843	23.6%	5.2%
Remuneration of councillors	74 057	19 880	26.8%	19 880	26.8%	18 555	26.4%	7.1%
Bulk purchases - electricity	2 512 494	689 551	27.4%	689 551	27.4%	655 204	30.3%	5.2%
Inventory consumed	286 314	111 281	38.9%	111 281	38.9%	65 428	20.8%	70.1%
Debt impairment	1 328 917	331 250	24.9%	331 250	24.9%	302 812	25.0%	9.4%
Depreciation and amortisation	609 619	461 060	75.6%	461 060	75.6%	406 675	66.2%	13.4%
Interest	13 567	3 236	23.9%	3 236	23.9%	4 476	9.1%	(27.7%)
Contracted services	903 924	165 767	18.3%	165 767	18.3%	151 949	15.5%	9.1%
Transfers and subsidies	154 110	31 659	20.5%	31 659	20.5%	32 931	19.3%	(3.9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	545 352	208 514	38.2%	208 514	38.2%	154 384	29.0%	35.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	92 540	7 249	7.8%	7 249	7.8%	21 172	25.8%	(65.8%)
Surplus/(Deficit)	10 215	(29 059)		(29 059)		(69 445)		
Transfers and subsidies - capital (monetary allocations)	760 580	32 090	4.2%	32 090	4.2%	31 047	4.2%	3.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	770 796	3 031		3 031		(38 398)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	770 796	3 031		3 031		(38 398)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	770 796	3 031		3 031		(38 398)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	23 123	-	23 123	-	22 127	-	4.5%
Surplus/(Deficit) for the year	770 796	26 153		26 153		(16 271)		

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	1 219 326	160 140	13.1%	160 140	13.1%	114 806	5.5%	39.5%
National Government	759 472	100 980	13.3%	100 980	13.3%	59 342	8.1%	70.2%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	212	-	212	-	30	-	602.7%
Transfers recognised - capital	759 472	101 192	13.3%	101 192	13.3%	59 372	8.1%	70.4%
Borrowing	-	-	-	-	-	482	.1%	(100.0%)
Internally generated funds	459 854	58 948	12.8%	58 948	12.8%	54 951	8.9%	7.3%
Capital Expenditure Functional	1 219 326	160 140	13.1%	160 140	13.1%	114 806	5.5%	39.5%
Municipal governance and administration	118 178	5 929	5.0%	5 929	5.0%	3 311	1.2%	79.1%
Executive and Council	1 100	-	-	-	-	32	2.9%	(100.0%)
Finance and administration	117 078	5 929	5.1%	5 929	5.1%	3 279	1.2%	80.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	379 038	25 585	6.7%	25 585	6.7%	29 772	9.3%	(14.1%)
Community and Social Services	45 950	3 436	7.5%	3 436	7.5%	5 825	19.8%	(41.0%)
Sport And Recreation	33 200	1 984	6.0%	1 984	6.0%	1 699	6.2%	16.8%
Public Safety	20 688	82	.4%	82	.4%	33	.2%	148.9%
Housing	278 200	20 083	7.2%	20 083	7.2%	22 215	9.4%	(9.6%)
Health	1 000	-	-	-	-	-	-	-
Economic and Environmental Services	287 386	67 950	23.6%	67 950	23.6%	67 870	14.1%	.1%
Planning and Development	113 550	17 527	15.4%	17 527	15.4%	5 051	6.0%	247.0%
Road Transport	173 837	50 423	29.0%	50 423	29.0%	62 819	15.9%	(19.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	370 624	53 355	14.4%	53 355	14.4%	12 150	1.3%	339.1%
Energy sources	132 820	18 652	14.0%	18 652	14.0%	4 369	3.0%	326.9%
Water Management	100 205	17 275	17.2%	17 275	17.2%	6 278	3.9%	175.2%
Waste Water Management	103 598	16 762	16.2%	16 762	16.2%	1 503	.3%	1 015.2%
Waste Management	34 000	665	2.0%	665	2.0%	-	-	(100.0%)
Other	64 100	7 323	11.4%	7 323	11.4%	1 703	1.6%	330.0%

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	8 613 092	2 442 284	28.4%	2 442 284	28.4%	2 955 761	36.6%	(17.4%)
Property rates	1 777 905	350 478	19.7%	350 478	19.7%	367 093	23.3%	(4.5%)
Service charges	3 579 825	731 708	20.4%	731 708	20.4%	1 007 328	29.4%	(27.4%)
Other revenue	1 006 865	648 348	64.4%	648 348	64.4%	863 025	99.6%	(24.9%)
Transfers and Subsidies - Operational	1 463 862	489 287	33.4%	489 287	33.4%	428 216	29.6%	14.3%
Transfers and Subsidies - Capital	760 580	212 546	27.9%	212 546	27.9%	282 359	38.4%	(24.7%)
Interest	24 054	9 918	41.2%	9 918	41.2%	7 739	25.1%	28.1%
Dividends	-	-	-	-	-	-	-	-
Payments	(7 466 806)	(2 118 905)	28.4%	(2 118 905)	28.4%	(1 953 056)	27.7%	8.5%
Suppliers and employees	(7 299 129)	(2 062 073)	28.5%	(2 062 073)	28.5%	(1 913 457)	26.0%	8.6%
Finance charges	(13 567)	(6 202)	45.7%	(6 202)	45.7%	(7 219)	14.6%	(14.1%)
Transfers and grants	(154 110)	(30 630)	19.9%	(30 630)	19.9%	(32 360)	19.0%	(5.4%)
Net Cash from/(used) Operating Activities	1 146 286	323 379	28.2%	323 379	28.2%	1 002 704	96.8%	(67.7%)
Cash Flow from Investing Activities								
Receipts	-	2 217	-	2 217	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	2 217	-	2 217	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 219 326)	(160 140)	13.1%	(160 140)	13.1%	(114 806)	5.5%	39.5%
Capital assets	(1 219 326)	(160 140)	13.1%	(160 140)	13.1%	(114 806)	5.5%	39.5%
Net Cash from/(used) Investing Activities	(1 219 326)	(157 923)	13.0%	(157 923)	13.0%	(114 806)	5.5%	37.6%
Cash Flow from Financing Activities								
Receipts	6 005	788	13.1%	788	13.1%	(26)	-	(3 168.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 005	788	13.1%	788	13.1%	(26)	(.3%)	(3 168.0%)
Payments	(49 141)	(12 993)	26.4%	(12 993)	26.4%	(11 976)	19.1%	8.5%
Repayment of borrowing	(49 141)	(12 993)	26.4%	(12 993)	26.4%	(11 976)	19.1%	8.5%
Net Cash from/(used) Financing Activities	(43 136)	(12 205)	28.3%	(12 205)	28.3%	(12 002)	(1.8%)	1.7%
Net Increase/(Decrease) in cash held	(116 176)	153 250	(131.9%)	153 250	(131.9%)	875 897	(235.2%)	(82.5%)
Cash/cash equivalents at the year begin:	808 648	679 818	84.1%	679 818	84.1%	699 271	79.0%	(2.8%)
Cash/cash equivalents at the year end:	692 472	833 069	120.3%	833 069	120.3%	1 573 509	307.1%	(47.1%)

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	97 034	4.6%	86 793	4.1%	54 861	2.6%	1 886 971	88.8%	2 125 660	31.2%	-	-	45 504	2.1%
Trade and Other Receivables from Exchange Transactions - Electricity	163 448	20.5%	46 089	5.8%	30 278	3.8%	558 200	69.9%	798 015	11.7%	-	-	127 440	16.0%
Receivables from Non-exchange Transactions - Property Rates	200 433	14.4%	90 960	6.6%	59 135	4.3%	1 037 184	74.7%	1 387 712	20.3%	-	-	107 668	7.8%
Receivables from Exchange Transactions - Waste Water Management	52 135	8.8%	41 982	7.1%	21 814	3.7%	475 419	80.4%	591 350	8.7%	-	-	24 051	4.1%
Receivables from Exchange Transactions - Waste Management	41 027	5.6%	53 282	7.2%	20 250	2.7%	622 743	84.5%	737 302	10.8%	-	-	19 795	2.7%
Receivables from Exchange Transactions - Property Rental Debtors	169	1.5%	239	2.1%	153	1.3%	11 086	95.2%	11 647	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	34 190	3.9%	34 544	3.9%	33 363	3.8%	777 015	88.4%	879 113	12.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	11 887	4.1%	12 615	4.4%	8 281	2.9%	257 241	88.7%	290 026	4.3%	1	-	6 791	2.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	600 324	8.8%	366 506	5.4%	228 134	3.3%	5 625 861	82.5%	6 820 825	100.0%	1	-	331 250	4.9%
Debtors Age Analysis By Customer Group														
Organs of State	41 480	51.7%	13 655	17.0%	7 708	9.6%	17 377	21.7%	80 220	1.2%	-	-	-	-
Commercial	269 943	18.8%	77 614	5.4%	55 191	3.8%	1 034 550	72.0%	1 437 298	21.1%	1	-	-	-
Households	288 901	5.4%	275 238	5.2%	165 235	3.1%	4 573 933	86.2%	5 303 307	77.8%	-	-	331 250	6.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	600 324	8.8%	366 506	5.4%	228 134	3.3%	5 625 861	82.5%	6 820 825	100.0%	1	-	331 250	4.9%

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	212 741	100.0%	-	-	-	-	-	-	212 741	18.2%
Bulk Water	15 957	100.0%	-	-	-	-	-	-	15 957	1.4%
PAYE deductions	34 650	100.0%	-	-	-	-	-	-	34 650	3.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	36 814	100.0%	-	-	-	-	-	-	36 814	3.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 573	76.2%	9 841	23.8%	-	-	-	-	41 415	3.5%
Auditor-General	2 558	100.0%	-	-	-	-	-	-	2 558	.2%
Other	826 384	100.0%	-	-	-	-	-	-	826 384	70.6%
Total	1 160 678	99.2%	9 841	.8%	-	-	-	-	1 170 519	100.0%

Contact Details

Municipal Manager	Mr Andile Shilaha	043 705 1046
Financial Manager	Mr Ntsikelelo Sigcau	043 705 3329

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	16 055 280	13 402 956	83.5%	13 402 956	83.5%	6 711 440	45.2%	99.7%
Exchange Revenue								
Service charges - Electricity	5 159 121	1 466 691	28.4%	1 466 691	28.4%	1 315 185	27.9%	11.5%
Service charges - Water	2 943 776	553 183	18.8%	553 183	18.8%	1 228 456	45.6%	(55.0%)
Service charges - Waste Water Management	837 553	193 195	23.1%	193 195	23.1%	195 203	25.1%	(1.0%)
Service charges - Waste Management	311 829	73 361	23.5%	73 361	23.5%	82 727	28.1%	(11.3%)
Sale of Goods and Rendering of Services	117 720	(14 089)	(12.0%)	(14 089)	(12.0%)	22 738	20.0%	(162.0%)
Agency services	3 716	1 067	28.7%	1 067	28.7%	1 052	30.5%	1.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	573 984	295 588	51.5%	295 588	51.5%	173 692	43.5%	70.2%
Interest earned from Current and Non Current Assets	208 088	6 839	3.3%	6 839	3.3%	2 760	1.5%	147.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	31 021	9 565	30.8%	9 565	30.8%	8 573	29.1%	11.6%
Licence and permits	18 157	5 601	30.8%	5 601	30.8%	6 602	39.2%	(15.2%)
Operational Revenue	38 583	7 902	20.5%	7 902	20.5%	8 426	24.1%	(6.2%)
Non-Exchange Revenue								
Property rates	2 980 757	9 927 686	333.1%	9 927 686	333.1%	2 892 866	101.9%	243.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	82 843	7 354	8.9%	7 354	8.9%	15 511	16.4%	(52.6%)
Licences or permits	1	-	-	-	-	0	15.3%	(100.0%)
Transfer and subsidies - Operational	1 964 652	607 856	30.9%	607 856	30.9%	767 108	40.2%	(20.8%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	783 478	261 159	33.3%	261 159	33.3%	-	-	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	360	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	(9 820)	-	(100.0%)
Operating Expenditure	17 272 542	6 404 834	37.1%	6 404 834	37.1%	2 849 213	18.5%	124.8%
Employee related costs	4 558 182	881 984	19.3%	881 984	19.3%	831 925	19.8%	6.0%
Remuneration of councillors	91 089	23 711	26.0%	23 711	26.0%	21 965	25.0%	7.9%
Bulk purchases - electricity	5 632 329	1 784 875	31.7%	1 784 875	31.7%	1 503 680	32.0%	18.7%
Inventory consumed	359 733	71 166	19.8%	71 166	19.8%	69 893	23.5%	1.8%
Debt impairment	1 874 177	-	-	-	-	95 361	4.3%	(100.0%)
Depreciation and amortisation	1 334 327	-	-	-	-	-	-	-
Interest	128 228	11 694	9.1%	11 694	9.1%	12 149	9.8%	(3.7%)
Contracted services	1 564 811	147 277	9.4%	147 277	9.4%	151 306	9.6%	(2.7%)
Transfers and subsidies	62 687	3 450	5.5%	3 450	5.5%	22 695	35.5%	(84.8%)
Irrecoverable debts written off	561 361	3 280 250	584.3%	3 280 250	584.3%	27 943	-	11 638.9%
Operational costs	866 955	200 426	23.1%	200 426	23.1%	112 325	15.1%	78.4%
Losses on disposal of Assets	-	-	-	-	-	(31)	-	(100.0%)
Other Losses	238 662	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 217 262)	6 998 123		6 998 123		3 862 227		
Transfers and subsidies - capital (monetary allocations)	1 434 548	(885)	(.1%)	(885)	(.1%)	1 316	.2%	(167.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	217 286	6 997 238		6 997 238		3 863 543		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	217 286	6 997 238		6 997 238		3 863 543		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	217 286	6 997 238		6 997 238		3 863 543		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	217 286	6 997 238		6 997 238		3 863 543		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	1 941 550	1 699 488	87.5%	1 699 488	87.5%	1 608 451	101.3%	5.7%
National Government	1 307 960	1 661 778	127.1%	1 661 778	127.1%	1 551 223	208.5%	7.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	40 000	3 547	8.9%	3 547	8.9%	2 793	6.7%	27.0%
Transfers recognised - capital	1 347 960	1 665 325	123.5%	1 665 325	123.5%	1 554 016	197.8%	7.2%
Borrowing	76 338	4 345	5.7%	4 345	5.7%	20 087	7.1%	(78.4%)
Internally generated funds	517 253	29 818	5.8%	29 818	5.8%	34 347	6.6%	(13.2%)
Capital Expenditure Functional	1 995 957	32 126 890	1 609.6%	32 126 890	1 609.6%	699 954	42.7%	4 489.9%
Municipal governance and administration	243 158	14 314 311	5 886.8%	14 314 311	5 886.8%	20 657 222	10 607.9%	(30.7%)
Executive and Council	-	17 536	-	17 536	-	17 781	222 265.0%	(1.4%)
Finance and administration	243 158	14 296 775	5 879.6%	14 296 775	5 879.6%	20 639 441	10 599.2%	(30.7%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	128 758	3 233 632	2 511.4%	3 233 632	2 511.4%	1 023 093	1 016.8%	216.1%
Community and Social Services	40 230	2 327 474	5 785.4%	2 327 474	5 785.4%	295 153	871.5%	688.6%
Sport And Recreation	51 739	303 295	586.2%	303 295	586.2%	259 644	580.9%	16.8%
Public Safety	30 422	(21 624)	(71.1%)	(21 624)	(71.1%)	(60 349)	(297.3%)	(64.2%)
Housing	4 417	556 250	12 594.8%	556 250	12 594.8%	461 392	20.6%	20.6%
Health	1 950	69 236	3 499.3%	69 236	3 499.3%	67 253	3 843.0%	1.5%
Economic and Environmental Services	574 965	4 706 636	818.6%	4 706 636	818.6%	(26 034 574)	(5 207.7%)	(118.1%)
Planning and Development	54 407	931 625	1 712.7%	931 625	1 712.7%	757 759	1 484.4%	23.0%
Road Transport	520 557	3 572 321	686.2%	3 572 321	686.2%	(26 986 529)	(6 012.0%)	(113.2%)
Environmental Protection	-	202 491	-	202 491	-	194 196	-	4.3%
Trading Services	1 049 078	9 846 759	938.6%	9 846 759	938.6%	5 032 464	596.7%	95.7%
Energy sources	315 211	4 808 486	1 525.5%	4 808 486	1 525.5%	1 417 111	661.7%	239.3%
Water Management	481 371	3 560 549	739.7%	3 560 549	739.7%	2 186 485	631.3%	62.8%
Waste Water Management	244 716	999 224	408.3%	999 224	408.3%	928 911	335.2%	7.6%
Waste Management	7 780	478 499	6 150.4%	478 499	6 150.4%	499 958	8 694.9%	(4.3%)
Other	-	25 552	-	25 552	-	21 748	-	17.5%

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	17 513 799	3 880 563	22.2%	3 880 563	22.2%	36 151	.2%	10 634.3%
Property rates	5 503 910	3 854 034	70.0%	3 854 034	70.0%	-	-	(100.0%)
Service charges	10 874 226	26 427	.2%	26 427	.2%	36 098	.3%	(26.8%)
Other revenue	37 436	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1 098 227	103	-	103	-	53	-	94.5%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(13 301 423)	(43 964)	.3%	(43 964)	.3%	308 098	(4.9%)	(114.3%)
Suppliers and employees	(13 301 423)	(43 964)	.3%	(43 964)	.3%	308 098	(4.9%)	(114.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 212 376	3 836 599	91.1%	3 836 599	91.1%	344 248	3.4%	1 014.5%
Cash Flow from Investing Activities								
Receipts	(53 401)	170 638	(319.5%)	170 638	(319.5%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(53 401)	170 638	(319.5%)	170 638	(319.5%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(53 401)	170 638	(319.5%)	170 638	(319.5%)	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 158 975	4 007 237	96.4%	4 007 237	96.4%	344 248	3.4%	1 064.1%
Cash/cash equivalents at the year begin:	967 646	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	5 126 621	4 007 237	78.2%	4 007 237	78.2%	344 248	3.2%	1 064.1%

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	530 611	8.1%	334 678	5.1%	307 166	4.7%	5 382 894	82.1%	6 555 349	41.7%	1 628 564	24.8%	20 309 683	309.8%
Trade and Other Receivables from Exchange Transactions - Electricity	525 314	43.1%	119 485	9.8%	49 851	4.1%	524 056	43.0%	1 218 706	7.7%	9 826	.8%	2 157 991	177.1%
Receivables from Non-exchange Transactions - Property Rates	2 567 640	67.0%	56 459	1.5%	37 100	1.0%	1 171 714	30.6%	3 832 913	24.4%	80 469	2.1%	6 265 843	163.5%
Receivables from Exchange Transactions - Waste Water Management	109 888	9.8%	53 635	4.8%	46 437	4.1%	911 853	81.3%	1 121 814	7.1%	248 189	22.1%	3 692 644	329.2%
Receivables from Exchange Transactions - Waste Management	46 875	8.1%	15 158	2.6%	14 784	2.5%	504 588	86.8%	581 405	3.7%	164 540	28.3%	2 291 208	394.2%
Receivables from Exchange Transactions - Property Rental Debtors	3 496	8.2%	730	1.7%	617	1.5%	37 567	88.6%	42 409	.3%	-	-	162 668	383.6%
Interest on Arrear Debtor Accounts	116 023	5.8%	89 597	4.5%	84 980	4.3%	1 706 528	85.5%	1 999 128	12.7%	237 856	11.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 513	4.0%	4 915	1.3%	5 830	1.5%	356 786	93.1%	383 043	2.4%	43 314	11.3%	-	-
Total By Income Source	3 915 359	24.9%	674 657	4.3%	546 765	3.5%	10 597 986	67.4%	15 734 767	100.0%	2 412 759	15.3%	34 880 037	221.7%
Debtors Age Analysis By Customer Group														
Organs of State	214 301	49.8%	28 393	6.6%	20 112	4.7%	167 240	38.9%	430 047	2.7%	-	-	-	-
Commercial	1 619 859	48.6%	150 088	4.5%	78 439	2.4%	1 487 971	44.6%	3 336 358	21.2%	-	-	-	-
Households	2 081 198	17.4%	496 176	4.1%	448 214	3.7%	8 942 775	74.7%	11 968 363	76.1%	2 412 759	20.2%	34 880 037	291.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 915 359	24.9%	674 657	4.3%	546 765	3.5%	10 597 986	67.4%	15 734 767	100.0%	2 412 759	15.3%	34 880 037	221.7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	525 893	100.0%	-	-	-	-	-	-	525 893	16.9%
Bulk Water	-	-	18 300	100.0%	-	-	-	-	18 300	.6%
PAYE deductions	54 383	100.0%	-	-	-	-	-	-	54 383	1.7%
VAT (output less input)	86 320	100.0%	-	-	-	-	-	-	86 320	2.8%
Pensions / Retirement	47 986	100.0%	-	-	-	-	-	-	47 986	1.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	991 560	41.8%	1 115	-	237 797	10.0%	1 143 914	48.2%	2 374 386	76.3%
Auditor-General	4 022	97.3%	111	2.7%	-	-	-	-	4 133	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 710 164	55.0%	19 526	.6%	237 797	7.6%	1 143 914	36.8%	3 111 401	100.0%

Contact Details

Municipal Manager	Ms Nxolo Nqwazi	041 506 3209
Financial Manager	Mr S Thys	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	9 311 433	2 669 469	28.7%	2 669 469	28.7%	2 482 332	28.6%	7.5%
Exchange Revenue								
Service charges - Electricity	3 584 747	1 034 637	28.9%	1 034 637	28.9%	941 969	27.0%	9.8%
Service charges - Water	1 308 282	285 708	21.8%	285 708	21.8%	330 728	29.1%	(13.6%)
Service charges - Waste Water Management	520 600	125 793	24.2%	125 793	24.2%	118 573	23.4%	6.1%
Service charges - Waste Management	184 259	45 280	24.6%	45 280	24.6%	42 509	23.9%	6.5%
Sale of Goods and Rendering of Services	64 741	9 250	14.3%	9 250	14.3%	23 285	39.0%	(60.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	263 816	140 360	53.2%	140 360	53.2%	93 265	37.0%	50.5%
Interest earned from Current and Non Current Assets	26 401	22 858	86.6%	22 858	86.6%	10 947	43.7%	108.8%
Dividends	3	6	256.0%	6	256.0%	4	152.9%	76.3%
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	47 004	9 583	20.4%	9 583	20.4%	9 461	21.2%	1.3%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	39 768	8 247	20.7%	8 247	20.7%	6 632	16.3%	24.4%
Non-Exchange Revenue								
Property rates	1 541 522	403 984	26.2%	403 984	26.2%	377 528	25.9%	7.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 856	2 948	9.6%	2 948	9.6%	3 075	10.1%	(4.1%)
Licences or permits	579	368	63.5%	368	63.5%	368	66.9%	-
Transfer and subsidies - Operational	1 230 629	406 552	33.0%	406 552	33.0%	377 717	36.3%	7.6%
Interest	52 801	38 810	73.5%	38 810	73.5%	25 128	50.1%	54.4%
Fuel Levy	405 247	135 083	33.3%	135 083	33.3%	121 145	33.3%	11.5%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 793	-	-	-	-	-	-	-
Other Gains	385	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	8 746 025	2 231 080	25.5%	2 231 080	25.5%	2 226 079	27.3%	.2%
Employee related costs	2 447 868	588 350	24.0%	588 350	24.0%	575 598	24.0%	2.2%
Remuneration of councillors	76 003	17 075	22.5%	17 075	22.5%	18 819	26.6%	(9.3%)
Bulk purchases - electricity	2 199 932	897 684	40.8%	897 684	40.8%	757 152	35.3%	18.6%
Inventory consumed	632 529	134 503	21.3%	134 503	21.3%	116 667	18.7%	15.3%
Debt impairment	1 382 590	345 648	25.0%	345 648	25.0%	272 523	25.0%	26.8%
Depreciation and amortisation	382 449	58 026	15.2%	58 026	15.2%	220 733	63.6%	(73.7%)
Interest	45 314	15 467	34.1%	15 467	34.1%	4 461	6.9%	246.7%
Contracted services	676 966	87 314	12.9%	87 314	12.9%	40 327	6.8%	116.5%
Transfers and subsidies	1 845	(3 421)	(185.5%)	(3 421)	(185.5%)	-	-	(100.0%)
Irrecoverable debts written off	-	(925)	-	(925)	-	136 467	-	(100.7%)
Operational costs	518 286	91 359	17.6%	91 359	17.6%	83 332	17.8%	9.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	382 242	-	-	-	-	-	-	-
Surplus/(Deficit)	565 408	438 389		438 389		256 253		
Transfers and subsidies - capital (monetary allocations)	951 365	18 097	1.9%	18 097	1.9%	49 572	5.1%	(63.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 516 773	456 486		456 486		305 825		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 516 773	456 486		456 486		305 825		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 516 773	456 486		456 486		305 825		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	120 000	30 000	25.0%	30 000	25.0%	30 000	25.0%	-
Surplus/(Deficit) for the year	1 636 773	486 487		486 487		335 825		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	1 154 487	(32 300)	(2.8%)	(32 300)	(2.8%)	75 228	5.9%	(142.9%)
National Government	937 065	(42 629)	(4.5%)	(42 629)	(4.5%)	42 049	4.4%	(201.4%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	14 300	2 390	16.7%	2 390	16.7%	1 940	13.6%	23.2%
Transfers recognised - capital	951 365	(40 239)	(4.2%)	(40 239)	(4.2%)	43 989	4.5%	(191.5%)
Borrowing	-	-	-	-	-	6 429	-	(100.0%)
Internally generated funds	203 122	7 939	3.9%	7 939	3.9%	24 809	8.2%	(68.0%)
Capital Expenditure Functional	1 154 487	(32 300)	(2.8%)	(32 300)	(2.8%)	75 228	5.9%	(142.9%)
Municipal governance and administration	47 022	7 346	15.6%	7 346	15.6%	6 541	15.0%	12.3%
Executive and Council	7 000	-	-	-	-	-	-	-
Finance and administration	40 022	7 346	18.4%	7 346	18.4%	6 541	18.5%	12.3%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	355 942	2 795	.8%	2 795	.8%	11 684	3.2%	(76.1%)
Community and Social Services	2 500	-	-	-	-	-	-	-
Sport And Recreation	24 734	-	-	-	-	638	3.5%	(100.0%)
Public Safety	3 014	-	-	-	-	-	-	-
Housing	325 694	2 795	.9%	2 795	.9%	11 046	3.4%	(74.7%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	292 741	(22 113)	(7.6%)	(22 113)	(7.6%)	21 180	6.1%	(204.4%)
Planning and Development	54 551	3 521	6.5%	3 521	6.5%	-	-	(100.0%)
Road Transport	238 190	(25 633)	(10.8%)	(25 633)	(10.8%)	21 180	7.0%	(221.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	454 782	(20 328)	(4.5%)	(20 328)	(4.5%)	35 823	6.9%	(156.7%)
Energy sources	207 936	13 470	6.5%	13 470	6.5%	27 303	10.3%	(50.7%)
Water Management	162 297	2 612	1.6%	2 612	1.6%	2 393	1.6%	9.1%
Waste Water Management	68 800	(36 409)	(52.9%)	(36 409)	(52.9%)	6 126	6.8%	(694.3%)
Waste Management	15 750	-	-	-	-	-	-	-
Other	4 000	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	9 585 205	4 016 883	41.9%	4 016 883	41.9%	3 621 995	38.7%	10.9%
Property rates	1 307 345	207 525	15.9%	207 525	15.9%	197 085	13.8%	5.3%
Service charges	3 837 372	1 028 568	26.8%	1 028 568	26.8%	977 969	18.7%	5.2%
Other revenue	2 232 090	2 081 924	93.3%	2 081 924	93.3%	2 090 168	330.1%	(4.4%)
Transfers and Subsidies - Operational	1 230 629	403 398	32.8%	403 398	32.8%	97 456	9.4%	313.9%
Transfers and Subsidies - Capital	951 365	272 228	28.6%	272 228	28.6%	248 367	25.4%	9.6%
Interest	26 401	23 233	88.0%	23 233	88.0%	10 947	43.7%	112.2%
Dividends	3	6	256.0%	6	256.0%	4	152.9%	76.3%
Payments	(7 461 129)	(1 704 725)	22.8%	(1 704 725)	22.8%	(2 477 462)	52.2%	(31.2%)
Suppliers and employees	(7 459 285)	(1 704 725)	22.9%	(1 704 725)	22.9%	(2 477 462)	54.3%	(31.2%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(1 845)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 124 075	2 312 158	108.9%	2 312 158	108.9%	1 144 533	24.9%	102.0%
Cash Flow from Investing Activities								
Receipts	18 904	(9)	-	(9)	-	(8)	(1.1%)	11.1%
Proceeds on disposal of PPE	9 793	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 967	(9)	(.1%)	(9)	(.1%)	(8)	(.1%)	11.1%
Decrease (increase) in non-current investments	144	-	-	-	-	-	-	-
Payments	(1 154 487)	32 300	(2.8%)	32 300	(2.8%)	(75 228)	5.9%	(142.9%)
Capital assets	(1 154 487)	32 300	(2.8%)	32 300	(2.8%)	(75 228)	5.9%	(142.9%)
Net Cash from/(used) Investing Activities	(1 135 583)	32 291	(2.8%)	32 291	(2.8%)	(75 236)	5.9%	(142.9%)
Cash Flow from Financing Activities								
Receipts	4 087	(1 520)	(37.2%)	(1 520)	(37.2%)	(42)	(3.7%)	3 510.5%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4 087	(1 520)	(37.2%)	(1 520)	(37.2%)	(42)	(3.7%)	3 510.5%
Payments	(161 857)	(4 717)	2.9%	(4 717)	2.9%	(4 190)	2.9%	12.6%
Repayment of borrowing	(161 857)	(4 717)	2.9%	(4 717)	2.9%	(4 190)	2.9%	12.6%
Net Cash from/(used) Financing Activities	(157 770)	(6 237)	4.0%	(6 237)	4.0%	(4 232)	2.9%	47.4%
Net Increase/(Decrease) in cash held	830 722	2 338 212	281.5%	2 338 212	281.5%	1 065 066	33.4%	119.5%
Cash/cash equivalents at the year begin:	740 533	1 242 772	167.8%	1 242 772	167.8%	1 576 428	745.4%	(21.2%)
Cash/cash equivalents at the year end:	1 571 256	3 580 983	227.9%	3 580 983	227.9%	2 636 879	77.6%	35.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	172 916	5.2%	64 970	1.9%	64 970	1.9%	3 045 660	91.0%	3 348 516	33.3%	-	-	239 226	7.1%
Trade and Other Receivables from Exchange Transactions - Electricity	271 937	25.2%	26 870	2.5%	19 824	1.8%	758 891	70.4%	1 077 522	10.7%	-	-	44 809	4.2%
Receivables from Non-exchange Transactions - Property Rates	208 378	9.8%	67 925	3.2%	58 670	2.8%	1 784 369	84.2%	2 119 342	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	70 474	7.4%	24 602	2.6%	22 291	2.3%	836 910	87.7%	954 277	9.5%	-	-	22 319	2.3%
Receivables from Exchange Transactions - Waste Management	25 264	5.8%	9 999	2.3%	8 901	2.0%	393 415	89.9%	437 579	4.4%	-	-	16 181	3.7%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	111 424	6.1%	54 106	3.0%	53 372	2.9%	1 602 042	88.0%	1 820 945	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 613	3.3%	5 072	1.8%	4 070	1.4%	269 267	93.5%	288 022	2.9%	-	-	23 113	8.0%
Total By Income Source	870 007	8.7%	253 544	2.5%	232 099	2.3%	8 690 554	86.5%	10 046 203	100.0%	-	-	345 648	3.4%
Debtors Age Analysis By Customer Group														
Organs of State	116 811	7.5%	47 034	3.0%	38 261	2.5%	1 346 396	86.9%	1 548 501	15.4%	-	-	-	-
Commercial	348 280	18.3%	49 831	2.6%	49 152	2.6%	1 453 495	76.5%	1 900 757	18.9%	-	-	-	-
Households	404 916	6.1%	156 679	2.4%	144 687	2.2%	5 890 663	89.3%	6 596 945	65.7%	-	-	345 648	5.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	870 007	8.7%	253 544	2.5%	232 099	2.3%	8 690 554	86.5%	10 046 203	100.0%	-	-	345 648	3.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	221 779	100.0%	-	-	-	-	-	-	221 779	34.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 664	100.0%	-	-	-	-	-	-	7 664	1.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	54 167	100.0%	-	-	-	-	-	-	54 167	8.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 536	5.0%	307 156	87.4%	1 313	4%	25 424	7.2%	351 429	55.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	301 146	47.4%	307 156	48.4%	1 313	.2%	25 424	4.0%	635 039	100.0%

Contact Details

Municipal Manager	Ms Ngaka Rosina Dumasile	051 405 8621
Financial Manager	Mr Lutanyeni Denge (Acting)	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
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	52 562 916	14 408 216	27.4%	14 408 216	27.4%	13 233 830	28.7%	8.9%
Exchange Revenue								
Service charges - Electricity	18 257 740	4 646 521	25.4%	4 646 521	25.4%	4 057 349	24.5%	14.5%
Service charges - Water	7 917 968	1 377 880	17.4%	1 377 889	17.4%	1 516 611	25.7%	(9.1%)
Service charges - Waste Water Management	1 594 452	312 924	19.6%	312 924	19.6%	343 338	23.5%	(8.9%)
Service charges - Waste Management	1 019 623	252 153	24.7%	252 153	24.7%	239 463	28.0%	5.3%
Sale of Goods and Rendering of Services	389 657	62 865	16.1%	62 865	16.1%	59 809	22.8%	5.1%
Agency services	28 366	5 894	20.8%	5 894	20.8%	3 059	21.1%	92.7%
Interest	984	346	35.2%	346	35.2%	-	-	(100.0%)
Interest earned from Receivables	567 271	332 461	58.6%	332 461	58.6%	194 223	64.8%	71.2%
Interest earned from Current and Non Current Assets	538 728	241 744	44.9%	241 744	44.9%	91 477	35.2%	164.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	500	-	-	-	-	-	-	-
Rental from Fixed Assets	1 050 133	227 123	21.6%	227 123	21.6%	220 466	24.8%	3.0%
Licence and permits	10 197	1 582	15.5%	1 582	15.5%	3 276	398.6%	(51.7%)
Operational Revenue	198 737	45 690	23.0%	45 690	23.0%	34 328	17.5%	33.1%
Non-Exchange Revenue								
Property rates	11 000 000	3 498 983	31.8%	3 498 983	31.8%	3 583 019	33.4%	(2.3%)
Surcharges and Taxes	372 670	1 304	4%	1 304	4%	-	-	(100.0%)
Fines, penalties and forfeits	42 734	1 717	4.0%	1 717	4.0%	7 129	14.7%	(75.9%)
Licences or permits	46 710	8 495	18.2%	8 495	18.2%	13 565	44.8%	(37.4%)
Transfer and subsidies - Operational	5 578 892	2 066 506	36.9%	2 066 506	36.9%	1 658 083	32.5%	24.0%
Interest	315 000	148 188	47.0%	148 188	47.0%	82 037	41.0%	80.6%
Fuel Levy	3 557 475	1 185 825	33.3%	1 185 825	33.3%	1 126 598	33.3%	5.3%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 500	-	-	-	-	-	-	-
Other Gains	64 582	4	-	4	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	52 289 469	12 244 283	23.4%	12 244 283	23.4%	10 795 626	23.6%	13.4%
Employee related costs	13 645 967	2 809 653	20.6%	2 809 653	20.6%	2 722 292	21.3%	3.2%
Remuneration of councillors	145 266	34 272	23.6%	34 272	23.6%	33 365	24.0%	2.7%
Bulk purchases - electricity	15 147 655	4 477 246	29.6%	4 477 246	29.6%	4 085 718	30.8%	9.6%
Inventory consumed	4 352 846	683 467	15.7%	683 467	15.7%	744 632	21.2%	(8.2%)
Debt impairment	2 944 533	748 710	25.4%	748 710	25.4%	127 726	6.5%	486.2%
Depreciation and amortisation	3 066 229	690 093	22.5%	690 093	22.5%	681 565	22.6%	1.3%
Interest	994 596	259 045	26.0%	259 045	26.0%	233 033	25.9%	11.2%
Contracted services	6 480 262	1 250 330	19.3%	1 250 330	19.3%	1 083 270	19.9%	15.4%
Transfers and subsidies	710 214	151 167	21.3%	151 167	21.3%	117 936	17.0%	28.2%
Irrecoverable debts written off	-	(41)	-	(41)	-	-	-	(100.0%)
Operational costs	3 103 298	572 623	18.5%	572 623	18.5%	581 334	21.2%	(1.5%)
Losses on disposal of Assets	420	0	-	0	-	(12)	-	(100.1%)
Other Losses	1 698 183	567 717	33.4%	567 717	33.4%	384 765	27.4%	47.5%
Surplus/(Deficit)	273 447	2 163 934		2 163 934		2 438 204		
Transfers and subsidies - capital (monetary allocations)	4 674 106	394 784	8.4%	394 784	8.4%	95 174	2.8%	314.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 947 553	2 558 718		2 558 718		2 533 378		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 947 553	2 558 718		2 558 718		2 533 378		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 947 553	2 558 718		2 558 718		2 533 378		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	135 945	34 296	25.2%	34 296	25.2%	20 722	12.9%	65.5%
Surplus/(Deficit) for the year	5 083 498	2 593 014		2 593 014		2 554 100		

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	8 143 224	520 517	6.4%	520 517	6.4%	381 969	6.8%	36.3%
National Government	4 130 022	367 397	8.9%	367 397	8.9%	245 714	8.9%	49.5%
Provincial Government	540 241	9 276	1.7%	9 276	1.7%	9 824	1.4%	(5.6%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	3 844	-	-	-	-	-	-	-
Transfers recognised - capital	4 674 107	376 673	8.1%	376 673	8.1%	255 538	7.4%	47.4%
Borrowing	1 500 000	39 400	2.6%	39 400	2.6%	207 351	13.8%	(81.0%)
Internally generated funds	1 969 117	104 444	5.3%	104 444	5.3%	(80 920)	(12.6%)	(229.1%)
Capital Expenditure Functional	8 143 224	520 517	6.4%	520 517	6.4%	381 969	6.8%	36.3%
Municipal governance and administration	799 341	16 035	2.0%	16 035	2.0%	41 158	7.9%	(61.0%)
Executive and Council	350 954	(116)	-	(116)	-	98	.1%	(218.8%)
Finance and administration	448 108	16 151	3.6%	16 151	3.6%	41 061	10.5%	(60.7%)
Internal audit	279	-	-	-	-	-	-	-
Community and Public Safety	1 328 902	118 338	8.9%	118 338	8.9%	43 301	3.0%	173.3%
Community and Social Services	145 044	5 164	3.6%	5 164	3.6%	13 312	8.3%	(61.2%)
Sport And Recreation	157 843	14 904	9.4%	14 904	9.4%	6 984	4.9%	113.4%
Public Safety	46 182	893	1.9%	893	1.9%	(2 779)	(6.4%)	(132.1%)
Housing	952 833	95 619	10.0%	95 619	10.0%	26 380	2.4%	282.5%
Health	27 000	1 759	6.5%	1 759	6.5%	(599)	(3.5%)	(355.4%)
Economic and Environmental Services	2 219 662	171 440	7.7%	171 440	7.7%	246 355	14.6%	(30.4%)
Planning and Development	415 135	70 616	17.0%	70 616	17.0%	3 827	1.2%	1 745.0%
Road Transport	1 793 031	100 816	5.6%	100 816	5.6%	242 367	17.7%	(58.4%)
Environmental Protection	10 496	8	.1%	8	.1%	190	9.9%	(95.6%)
Trading Services	3 768 800	214 703	5.7%	214 703	5.7%	50 997	2.7%	321.0%
Energy sources	699 900	72 536	10.4%	72 536	10.4%	85 570	15.5%	(15.2%)
Water Management	1 004 414	67 309	6.7%	67 309	6.7%	43 528	8.3%	54.6%
Waste Water Management	1 828 637	65 770	3.6%	65 770	3.6%	(89 947)	(14.6%)	(173.1%)
Waste Management	235 849	9 088	3.9%	9 088	3.9%	11 846	6.2%	(23.3%)
Other	26 519	(0)	-	(0)	-	128	.3%	(100.0%)

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	52 960 970	2 427 549	4.6%	2 427 549	4.6%	2 127 834	4.6%	14.1%
Property rates	10 120 000	2 449 983	24.2%	2 449 983	24.2%	2 094 719	21.2%	17.0%
Service charges	26 486 599	(35 564)	(1.1%)	(35 564)	(1.1%)	38 702	.2%	(191.9%)
Other revenue	5 645 186	13 130	.2%	13 130	.2%	(5 587)	(.1%)	(335.0%)
Transfers and Subsidies - Operational	5 489 687	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	4 648 786	-	-	-	-	-	-	-
Interest	570 712	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(47 629 689)	-	-	-	-	-	-	-
Suppliers and employees	(46 635 053)	-	-	-	-	-	-	-
Finance charges	(994 636)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 331 281	2 427 549	45.5%	2 427 549	45.5%	2 127 834	40.2%	14.1%
Cash Flow from Investing Activities								
Receipts	46 331	8 933	19.3%	8 933	19.3%	(20 235)	(7.6%)	(144.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	46 331	8 933	19.3%	8 933	19.3%	(20 235)	(7.6%)	(144.1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(8 090 153)	-	-	-	-	-	-	-
Capital assets	(8 090 153)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 043 822)	8 933	(.1%)	8 933	(.1%)	(20 235)	.4%	(144.1%)
Cash Flow from Financing Activities								
Receipts	1 500 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(980 685)	-	-	-	-	-	-	-
Repayment of borrowing	(980 685)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	519 315	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 193 226)	2 436 482	(111.1%)	2 436 482	(111.1%)	2 107 599	318.6%	15.6%
Cash/cash equivalents at the year begin:	8 991 705	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	6 798 479	2 436 482	35.8%	2 436 482	35.8%	2 107 599	40.8%	15.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	633 640	6.3%	350 136	3.5%	322 065	3.2%	8 744 844	87.0%	10 050 685	36.8%	-	-	2 344 375	23.3%
Trade and Other Receivables from Exchange Transactions - Electricity	1 039 607	23.9%	332 196	7.6%	173 122	4.0%	2 798 061	64.4%	4 342 986	15.9%	-	-	1 004 460	23.1%
Receivables from Non-exchange Transactions - Property Rates	718 579	9.8%	332 746	4.6%	668 267	9.2%	5 580 365	76.4%	7 299 956	26.8%	-	-	1 743 287	23.3%
Receivables from Exchange Transactions - Waste Water Management	121 905	7.2%	62 926	3.7%	68 972	3.5%	1 442 880	85.5%	1 686 683	6.2%	-	-	392 615	23.3%
Receivables from Exchange Transactions - Waste Management	75 927	9.4%	39 417	4.9%	27 717	3.4%	661 198	82.2%	804 258	2.9%	-	-	187 084	23.3%
Receivables from Exchange Transactions - Property Rental Debtors	20 426	5.2%	21 380	5.5%	13 253	3.4%	336 113	85.9%	391 173	1.4%	-	-	88 232	22.6%
Interest on Arrear Debtor Accounts	30 545	4.2%	5 218	.7%	2 587	.4%	684 856	94.7%	723 204	2.7%	-	-	173 455	24.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 353	2.8%	49 060	2.5%	48 367	2.4%	1 833 398	92.3%	1 987 178	7.3%	-	-	524 700	26.4%
Total By Income Source	2 696 981	9.9%	1 193 080	4.4%	1 314 350	4.8%	22 081 713	80.9%	27 286 124	100.0%	-	-	6 458 208	23.7%
Debtors Age Analysis By Customer Group														
Organs of State	250 108	18.2%	89 864	6.5%	363 679	26.4%	673 423	48.9%	1 377 074	5.0%	-	-	321 484	23.3%
Commercial	1 099 604	17.4%	374 320	5.9%	250 539	4.0%	4 603 932	72.8%	6 328 394	23.2%	-	-	1 485 413	23.5%
Households	1 325 568	6.8%	724 716	3.7%	694 722	3.6%	16 685 638	85.9%	19 430 644	71.2%	-	-	4 560 902	23.5%
Other	21 701	14.5%	4 180	2.8%	5 410	3.6%	118 720	79.1%	150 011	.5%	-	-	90 409	60.3%
Total By Customer Group	2 696 981	9.9%	1 193 080	4.4%	1 314 350	4.8%	22 081 713	80.9%	27 286 124	100.0%	-	-	6 458 208	23.7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	149 469	100.0%	-	-	-	-	-	-	149 469	29.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	157 376	100.0%	-	-	-	-	-	-	157 376	31.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	173 258	86.4%	3 971	2.0%	7 352	3.7%	-	-	200 600	39.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	480 103	94.6%	3 971	.8%	7 352	1.4%	16 019	3.2%	507 445	100.0%

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mthele (Known As M	031 311 2132
Financial Manager	Mr Sandile Mnguni	031 311 1101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
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	58 890 332	14 956 844	25.4%	14 956 844	25.4%	13 702 195	25.6%	9.2%
Exchange Revenue								
Service charges - Electricity	19 641 146	5 491 269	28.0%	5 491 269	28.0%	4 898 909	28.5%	12.1%
Service charges - Water	4 434 349	1 038 043	23.4%	1 038 043	23.4%	877 696	22.4%	18.3%
Service charges - Waste Water Management	2 278 048	524 110	23.0%	524 110	23.0%	448 039	22.2%	17.0%
Service charges - Waste Management	1 424 214	342 528	24.1%	342 528	24.1%	320 948	23.2%	6.7%
Sale of Goods and Rendering of Services	600 668	149 422	24.9%	149 422	24.9%	146 767	30.7%	1.8%
Agency services	285 197	61 899	21.7%	61 899	21.7%	66 613	24.5%	(7.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	286 756	81 946	28.6%	81 946	28.6%	69 380	24.6%	18.1%
Interest earned from Current and Non Current Assets	1 197 802	404 750	33.8%	404 750	33.8%	294 092	26.3%	37.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	583 050	160 195	27.5%	160 195	27.5%	121 396	22.8%	32.0%
Licence and permits	185	92	49.5%	92	49.5%	71	39.9%	30.1%
Operational Revenue	476 518	179 169	37.6%	179 169	37.6%	144 017	40.0%	24.4%
Non-Exchange Revenue								
Property rates	11 852 008	2 987 278	25.2%	2 987 278	25.2%	2 897 504	25.2%	3.1%
Surcharges and Taxes	365 452	93 023	25.5%	93 023	25.5%	-	-	(100.0%)
Fines, penalties and forfeits	1 251 676	482 743	38.6%	482 743	38.6%	459 202	36.4%	5.1%
Licences or permits	76 655	10 535	13.7%	10 535	13.7%	11 361	15.5%	(7.3%)
Transfer and subsidies - Operational	6 809 560	2 034 984	29.9%	2 034 984	29.9%	1 749 333	27.9%	16.3%
Interest	89 165	34 290	38.5%	34 290	38.5%	28 523	33.6%	20.2%
Fuel Levy	2 639 290	879 763	33.3%	879 763	33.3%	888 909	33.3%	(1.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	59 393	-	-	-	-	1	-	(100.0%)
Other Gains	4 539 200	806	-	806	-	279 534	7.1%	(99.7%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	59 383 837	11 431 154	19.2%	11 431 154	19.2%	10 808 110	20.0%	5.8%
Employee related costs	18 484 599	3 975 041	21.5%	3 975 041	21.5%	3 609 235	20.8%	10.1%
Remuneration of councillors	190 901	50 780	26.6%	50 780	26.6%	46 922	26.6%	8.2%
Bulk purchases - electricity	14 099 100	3 224 059	22.9%	3 224 059	22.9%	3 008 720	24.4%	7.2%
Inventory consumed	5 990 005	339 077	5.7%	339 077	5.7%	624 370	11.9%	(45.7%)
Debt impairment	2 321 520	392 515	16.9%	392 515	16.9%	-	-	(100.0%)
Depreciation and amortisation	3 534 701	866 719	24.5%	866 719	24.5%	805 705	24.8%	7.6%
Interest	945 367	195 935	20.7%	195 935	20.7%	175 182	20.3%	11.8%
Contracted services	9 415 476	1 300 932	13.8%	1 300 932	13.8%	1 272 681	14.7%	2.2%
Transfers and subsidies	340 743	66 345	19.5%	66 345	19.5%	68 197	18.9%	(2.7%)
Irrecoverable debts written off	150 544	225 129	149.5%	225 129	149.5%	512 263	22.1%	(56.1%)
Operational costs	3 350 241	793 737	23.7%	793 737	23.7%	657 962	22.1%	20.6%
Losses on disposal of Assets	754	216	28.7%	216	28.7%	182	21.3%	18.8%
Other Losses	559 886	669	.1%	669	.1%	26 693	5.9%	(97.5%)
Surplus/(Deficit)	(493 505)	3 525 690		3 525 690		2 894 084		
Transfers and subsidies - capital (monetary allocations)	2 776 159	363 108	13.1%	363 108	13.1%	287 103	12.6%	26.5%
Transfers and subsidies - capital (in-kind)	-	40	-	40	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 282 654	3 888 838		3 888 838		3 181 187		
Income Tax	(7 916)	2 312	(29.2%)	2 312	(29.2%)	(3 592)	14.1%	(164.4%)
Surplus/(Deficit) after income tax	2 290 570	3 886 526		3 886 526		3 184 779		
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	2 283 614	3 888 233		3 888 233		3 182 257		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 283 614	3 888 233		3 888 233		3 182 257		

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	11 034 869	1 175 807	10.7%	1 175 807	10.7%	805 538	10.7%	46.0%
National Government	2 660 223	345 243	13.0%	345 243	13.0%	272 416	12.6%	26.7%
Provincial Government	30 135	1 416	4.7%	1 416	4.7%	1 492	27.2%	(5.1%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	85 801	16 450	19.2%	16 450	19.2%	13 188	13.1%	24.7%
Transfers recognised - capital	2 776 159	363 108	13.1%	363 108	13.1%	287 096	12.6%	26.5%
Borrowing	6 500 000	583 454	9.0%	583 454	9.0%	142 521	7.0%	309.4%
Internally generated funds	1 758 710	229 245	13.0%	229 245	13.0%	375 921	11.7%	(39.0%)
Capital Expenditure Functional	11 034 869	1 175 807	10.7%	1 175 807	10.7%	806 594	10.7%	45.8%
Municipal governance and administration	1 570 015	178 141	11.3%	178 141	11.3%	95 712	8.2%	86.1%
Executive and Council	1 676	114	6.8%	114	6.8%	561	3.1%	(79.7%)
Finance and administration	1 564 181	178 027	11.4%	178 027	11.4%	95 151	8.2%	87.1%
Internal audit	4 159	-	-	-	-	-	-	-
Community and Public Safety	1 501 963	168 622	11.2%	168 622	11.2%	180 857	14.8%	(6.8%)
Community and Social Services	98 550	7 286	7.4%	7 286	7.4%	6 550	11.8%	11.2%
Sport And Recreation	307 321	24 241	7.9%	24 241	7.9%	4 455	4.8%	444.1%
Public Safety	307 134	21 480	7.0%	21 480	7.0%	8 589	5.1%	150.1%
Housing	761 558	114 216	15.0%	114 216	15.0%	158 740	18.2%	(28.0%)
Health	27 400	1 400	5.1%	1 400	5.1%	2 524	6.8%	(44.5%)
Economic and Environmental Services	2 286 395	218 491	9.6%	218 491	9.6%	106 102	6.7%	105.9%
Planning and Development	205 026	14 606	7.1%	14 606	7.1%	9 494	7.5%	53.9%
Road Transport	1 854 510	182 195	9.8%	182 195	9.8%	75 862	5.7%	140.2%
Environmental Protection	226 859	21 690	9.6%	21 690	9.6%	20 745	15.0%	4.5%
Trading Services	5 619 194	604 109	10.8%	604 109	10.8%	422 688	12.0%	42.9%
Energy sources	1 181 388	158 151	13.4%	158 151	13.4%	162 791	15.6%	(2.9%)
Water Management	1 060 718	102 090	9.6%	102 090	9.6%	124 217	14.1%	(17.8%)
Waste Water Management	2 980 384	270 086	9.1%	270 086	9.1%	109 883	8.9%	145.8%
Waste Management	396 705	73 782	18.6%	73 782	18.6%	25 797	7.2%	186.0%
Other	57 301	6 443	11.2%	6 443	11.2%	1 235	4.6%	421.8%

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	54 854 891	15 260 090	27.8%	15 260 090	27.8%	13 794 531	27.9%	10.6%
Property rates	11 774 525	3 186 895	27.1%	3 186 895	27.1%	3 073 882	27.7%	3.7%
Service charges	27 337 481	6 791 493	24.8%	6 791 493	24.8%	6 305 773	26.4%	7.7%
Other revenue	4 926 167	1 956 692	39.7%	1 956 692	39.7%	1 776 618	37.2%	10.1%
Transfers and Subsidies - Operational	6 842 756	2 686 782	39.3%	2 686 782	39.3%	1 683 873	26.8%	59.6%
Transfers and Subsidies - Capital	2 776 159	365 214	13.2%	365 214	13.2%	954 385	42.0%	(61.7%)
Interest	1 197 802	273 015	22.8%	273 015	22.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(48 540 916)	(13 775 846)	28.4%	(13 775 846)	28.4%	12 729 645	(28.7%)	(208.2%)
Suppliers and employees	(47 803 586)	(13 775 846)	28.8%	(13 775 846)	28.8%	12 729 645	(28.7%)	(208.2%)
Finance charges	(737 329)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 313 975	1 484 244	23.5%	1 484 244	23.5%	26 524 176	521.1%	(94.4%)
Cash Flow from Investing Activities								
Receipts	1 514 101	(6 195 093)	(409.2%)	(6 195 093)	(409.2%)	1 288 161	477.4%	(580.9%)
Proceeds on disposal of PPE	59 393	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(163 610)	162 895	(99.6%)	162 895	(99.6%)	526	(.3%)	30 871.3%
Decrease (increase) in non-current investments	1 618 317	(6 357 988)	(392.9%)	(6 357 988)	(392.9%)	1 287 635	341.0%	(593.8%)
Payments	(11 034 869)	(1 876 974)	17.0%	(1 876 974)	17.0%	(1 200 253)	15.9%	56.4%
Capital assets	(11 034 869)	(1 876 974)	17.0%	(1 876 974)	17.0%	(1 200 253)	15.9%	56.4%
Net Cash from/(used) Investing Activities	(9 520 769)	(8 072 067)	84.8%	(8 072 067)	84.8%	87 908	(1.2%)	(9 282.4%)
Cash Flow from Financing Activities								
Receipts	5 960 337	(360)	-	(360)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 500 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(539 663)	(360)	.1%	(360)	.1%	-	-	(100.0%)
Payments	(1 760 158)	-	-	-	-	-	-	-
Repayment of borrowing	(1 760 158)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	4 200 180	(360)	-	(360)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	993 386	(6 588 182)	(663.2%)	(6 588 182)	(663.2%)	26 612 084	(1 635.7%)	(124.8%)
Cash/cash equivalents at the year begin:	10 497 750	-	-	-	-	11 097 451	126.1%	(100.0%)
Cash/cash equivalents at the year end:	11 491 136	6 006 757	52.3%	6 006 757	52.3%	37 709 535	525.6%	(84.1%)

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	419 079	16.4%	83 629	3.3%	70 523	2.8%	1 979 741	77.5%	2 552 971	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 154 261	60.6%	71 555	3.8%	39 728	2.1%	638 898	33.5%	1 904 443	19.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	880 018	35.7%	104 056	4.2%	92 883	3.8%	1 390 812	56.4%	2 467 769	25.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	209 269	19.9%	38 774	3.7%	27 400	2.6%	778 066	73.9%	1 053 510	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	117 031	16.5%	22 597	3.2%	21 329	3.0%	549 500	77.3%	710 457	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73 210	7.7%	14 525	1.5%	36	-	866 162	90.8%	953 934	9.9%	-	-	-	-
Interest on Arrear Debtor Accounts	83 704	11.1%	36 718	4.9%	33 913	4.5%	602 358	79.6%	756 693	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(296 014)	40.5%	(141 360)	19.3%	(21 211)	2.9%	(272 629)	37.3%	(731 214)	(7.6%)	-	-	-	-
Total By Income Source	2 640 558	27.3%	230 494	2.4%	264 602	2.7%	6 532 908	67.6%	9 668 562	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(99 924)	84.3%	(80 855)	68.2%	16 701	(14.1%)	45 600	(38.5%)	(118 478)	(1.2%)	-	-	-	-
Commercial	1 437 583	61.6%	85 482	3.7%	66 996	2.9%	742 878	31.8%	2 332 939	24.1%	-	-	-	-
Households	1 209 565	17.9%	213 742	3.2%	173 388	2.6%	5 142 829	76.3%	6 739 524	69.7%	-	-	-	-
Other	93 333	13.1%	12 125	1.7%	7 516	1.1%	601 601	84.2%	714 576	7.4%	-	-	-	-
Total By Customer Group	2 640 558	27.3%	230 494	2.4%	264 602	2.7%	6 532 908	67.6%	9 668 562	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(377)	53.6%	(181)	25.7%	-	-	(146)	20.7%	(703)	3.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(18 913)	100.0%	-	-	-	-	-	-	(18 913)	96.4%
Total	(19 290)	98.3%	(181)	.9%	-	-	(146)	.7%	(19 616)	100.0%

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1167
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	321 660 861	97 387 804	30.3%	97 387 804	30.3%	92 589 680	31.7%	5.2%
Exchange Revenue								
Service charges - Electricity	111 880 374	29 443 947	26.3%	29 443 947	26.3%	26 735 967	26.4%	10.1%
Service charges - Water	39 445 635	9 102 500	23.1%	9 102 500	23.1%	8 973 391	25.0%	1.4%
Service charges - Waste Water Management	17 608 505	4 365 581	24.8%	4 365 581	24.8%	3 777 088	25.0%	15.6%
Service charges - Waste Management	9 537 866	2 646 888	27.8%	2 646 888	27.8%	2 359 921	26.4%	12.2%
Sale of Goods and Rendering of Services	4 164 547	846 105	20.3%	846 105	20.3%	1 401 719	24.6%	(39.6%)
Agency services	731 030	159 631	21.8%	159 631	21.8%	174 851	24.9%	(8.7%)
Interest	984	346	35.2%	346	35.2%	-	-	(100.0%)
Interest earned from Receivables	3 991 931	2 438 149	61.1%	2 438 149	61.1%	10 933 444	386.5%	(77.7%)
Interest earned from Current and Non Current Assets	2 351 637	799 511	32.3%	799 511	32.3%	471 218	24.3%	61.2%
Dividends	3	22	866.7%	22	866.7%	4	152.9%	496.6%
Rent on Land	500	-	-	-	-	-	-	-
Rental from Fixed Assets	2 614 916	525 329	20.1%	525 329	20.1%	491 991	20.9%	6.8%
Licence and permits	28 539	7 971	27.9%	7 971	27.9%	10 679	59.8%	(25.4%)
Operational Revenue	2 444 287	575 259	23.5%	575 259	23.5%	290 429	12.8%	98.1%
Non-Exchange Revenue								
Property rates	63 757 930	26 428 712	41.5%	26 428 712	41.5%	18 062 130	30.5%	46.3%
Surcharges and Taxes	1 041 027	168 933	16.2%	168 933	16.2%	83 164	28.9%	103.1%
Fines, penalties and forfeits	3 490 753	734 906	21.1%	734 906	21.1%	568 511	16.5%	29.3%
Licences or permits	521 712	120 338	23.1%	120 338	23.1%	133 112	26.0%	(9.6%)
Transfer and subsidies - Operational	36 738 266	14 183 984	38.6%	14 183 984	38.6%	14 624 577	43.6%	(3.0%)
Interest	1 068 819	366 123	33.3%	366 123	33.3%	243 785	44.6%	46.1%
Fuel Levy	15 433 497	4 515 411	29.3%	4 515 411	29.3%	2 986 712	21.8%	51.2%
Operational Revenue	118 335	-	-	-	-	-	-	-
Gains on disposal of Assets	85 600	5 245	6.1%	5 245	6.1%	(4 179)	(5.5%)	(225.5%)
Other Gains	4 604 166	2 913	.1%	2 913	.1%	280 988	7.1%	(99.0%)
Discontinued Operations	-	0	-	0	-	(9 819)	-	(100.0%)
Operating Expenditure	319 939 549	75 721 376	23.7%	75 721 376	23.7%	70 466 587	24.1%	7.5%
Employee related costs	85 188 673	19 073 431	22.4%	19 073 431	22.4%	19 188 770	23.6%	(.6%)
Remuneration of councillors	1 073 399	258 535	24.1%	258 535	24.1%	263 741	25.3%	(2.0%)
Bulk purchases - electricity	88 515 446	21 534 021	24.3%	21 534 021	24.3%	22 817 148	29.4%	(5.6%)
Inventory consumed	28 916 283	8 808 184	30.5%	8 808 184	30.5%	4 681 064	18.8%	88.2%
Debt impairment	26 991 976	4 963 876	18.4%	4 963 876	18.4%	2 058 485	17.9%	141.1%
Depreciation and amortisation	19 667 046	3 165 929	16.1%	3 165 929	16.1%	4 521 475	24.4%	(30.0%)
Interest	7 336 539	1 545 730	21.1%	1 545 730	21.1%	1 494 704	19.0%	3.4%
Contracted services	36 204 168	5 591 142	15.4%	5 591 142	15.4%	5 419 002	15.5%	3.2%
Transfers and subsidies	2 144 888	1 481 473	69.1%	1 481 473	69.1%	1 639 518	80.6%	(9.6%)
Irrecoverable debts written off	715 706	3 705 168	517.7%	3 705 168	517.7%	2 979 965	29.2%	24.3%
Operational costs	18 292 342	4 298 612	23.5%	4 298 612	23.5%	4 228 810	24.8%	1.7%
Losses on disposal of Assets	1 525	18 968	1 244.0%	18 968	1 244.0%	2 882	239.1%	558.2%
Other Losses	4 891 557	1 276 307	26.1%	1 276 307	26.1%	1 171 025	22.5%	9.0%
Surplus/(Deficit)	1 721 312	21 666 429		21 666 429		22 123 093		
Transfers and subsidies - capital (monetary allocations)	18 228 006	1 534 872	8.4%	1 534 872	8.4%	6 518 335	42.3%	(76.5%)
Transfers and subsidies - capital (in-kind)	-	40	-	40	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	19 949 318	23 201 341		23 201 341		28 641 428		
Income Tax	75 004	2 312	3.1%	2 312	3.1%	(3 592)	(8.6%)	(164.4%)
Surplus/(Deficit) after income tax	19 874 314	23 199 029		23 199 029		28 645 019		
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	19 867 357	23 200 736		23 200 736		28 642 498		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	255 945	386 848	151.1%	386 848	151.1%	303 113	108.1%	27.6%
Surplus/(Deficit) for the year	20 123 302	23 587 584		23 587 584		28 945 611		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	36 131 555	4 747 738	13.1%	4 747 738	13.1%	4 295 209	13.5%	10.5%
National Government	16 819 112	2 921 577	17.4%	2 921 577	17.4%	2 792 009	20.5%	4.6%
Provincial Government	582 199	10 692	1.8%	10 692	1.8%	11 316	1.5%	(5.5%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/DePARTm Agenc	532 317	77 497	14.6%	77 497	14.6%	100 764	10.7%	(23.1%)
Transfers recognised - capital	17 933 628	3 009 765	16.8%	3 009 765	16.8%	2 904 089	19.0%	3.6%
Borrowing	10 576 338	1 005 780	9.5%	1 005 780	9.5%	723 963	9.5%	38.9%
Internally generated funds	7 621 589	732 193	9.6%	732 193	9.6%	667 157	7.4%	9.7%
Capital Expenditure Functional	36 185 962	35 175 140	97.2%	35 175 140	97.2%	3 387 768	10.6%	938.3%
Municipal governance and administration	3 871 621	14 528 131	375.2%	14 528 131	375.2%	20 864 096	544.3%	(30.4%)
Executive and Council	443 701	17 688	4.0%	17 688	4.0%	19 396	8.6%	(8.8%)
Finance and administration	3 422 483	14 510 443	424.0%	14 510 443	424.0%	20 844 699	577.7%	(30.4%)
Internal audit	5 438	-	-	-	-	-	-	-
Community and Public Safety	7 095 881	3 827 725	53.9%	3 827 725	53.9%	1 634 986	23.5%	134.1%
Community and Social Services	711 099	2 362 196	332.2%	2 362 196	332.2%	401 395	55.9%	488.5%
Sport And Recreation	625 712	349 275	55.8%	349 275	55.8%	275 514	57.1%	26.8%
Public Safety	478 440	25 064	5.2%	25 064	5.2%	(54 336)	(13.1%)	(146.1%)
Housing	5 079 257	1 019 793	20.1%	1 019 793	20.1%	941 939	18.5%	8.3%
Health	201 373	71 395	35.5%	71 395	35.5%	70 474	28.4%	1.3%
Economic and Environmental Services	8 699 613	5 334 105	61.3%	5 334 105	61.3%	(25 387 211)	(312.8%)	(121.0%)
Planning and Development	1 319 513	1 073 102	81.3%	1 073 102	81.3%	625 319	59.4%	30.0%
Road Transport	7 116 744	4 036 334	56.7%	4 036 334	56.7%	(26 427 663)	(404.2%)	(115.3%)
Environmental Protection	263 355	224 639	85.3%	224 639	85.3%	215 133	113.2%	4.4%
Trading Services	16 244 010	11 429 704	70.4%	11 429 704	70.4%	6 255 708	49.2%	82.7%
Energy sources	4 958 106	5 507 279	111.1%	5 507 279	111.1%	2 064 607	44.8%	166.7%
Water Management	4 451 530	3 857 781	86.7%	3 857 781	86.7%	2 508 193	67.4%	53.8%
Waste Water Management	5 980 541	1 486 557	24.9%	1 486 557	24.9%	1 128 645	32.0%	31.7%
Waste Management	853 834	578 087	67.7%	578 087	67.7%	554 263	64.4%	4.3%
Other	274 836	55 475	20.2%	55 475	20.2%	20 190	5.8%	174.8%

Part 3: Cash Receipts and Payments

	2023/24			2022/23	
	Budget	First Quarter		First Quarter	
		Actual	% of Budget	Actual	% of Budget
R thousands					

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	303 686 505	75 109 450	24.7%	75 109 450	24.7%	70 374 597	27.5%	6.7%
Property rates	61 876 232	15 272 898	24.7%	15 272 898	24.7%	13 226 556	22.9%	15.5%
Service charges	157 388 552	25 300 460	16.1%	25 300 460	16.1%	33 401 073	21.5%	(24.3%)
Other revenue	28 681 093	22 864 248	79.7%	22 864 248	79.7%	13 836 802	(306.1%)	65.2%
Transfers and Subsidies - Operational	35 171 023	8 951 698	25.5%	8 951 698	25.5%	6 287 187	20.4%	42.4%
Transfers and Subsidies - Capital	17 294 302	2 278 600	13.2%	2 278 600	13.2%	3 494 475	24.6%	(34.8%)
Interest	3 275 301	441 525	13.5%	441 525	13.5%	128 501	4.8%	243.6%
Dividends	3	22	866.7%	22	866.7%	4	152.9%	496.6%
Payments	(191 736 825)	(58 938 029)	30.7%	(58 938 029)	30.7%	(26 553 398)	12.8%	122.0%
Suppliers and employees	(185 985 624)	(58 781 925)	31.6%	(58 781 925)	31.6%	(26 440 203)	13.0%	122.3%
Finance charges	(5 456 411)	(125 474)	2.3%	(125 474)	2.3%	(77 723)	1.9%	61.4%
Transfers and grants	(294 790)	(30 530)	10.4%	(30 530)	10.4%	(36 473)	10.8%	(13.7%)
Net Cash from/(used) Operating Activities	111 949 680	16 171 421	14.4%	16 171 421	14.4%	43 821 199	90.4%	(63.1%)
Cash Flow from Investing Activities								
Receipts	550 799	(5 855 738)	(1 063.1%)	(5 855 738)	(1 063.1%)	682 523	(16.8%)	(958.0%)
Proceeds on disposal of PPE	74 768	2 217	3.0%	2 217	3.0%	-	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(228 217)	348 176	(152.6%)	348 176	(152.6%)	(29 857)	327.7%	(1 266.1%)
Decrease (increase) in non-current investments	704 248	(6 206 131)	(881.2%)	(6 206 131)	(881.2%)	712 380	(56.4%)	(971.2%)
Payments	(34 257 850)	(2 222 471)	6.5%	(2 222 471)	6.5%	(2 328 279)	6.8%	(4.5%)
Capital assets	(34 257 850)	(2 222 471)	6.5%	(2 222 471)	6.5%	(2 328 279)	6.8%	(4.5%)
Net Cash from/(used) Investing Activities	(33 707 051)	(8 078 209)	24.0%	(8 078 209)	24.0%	(1 645 756)	4.3%	390.9%
Cash Flow from Financing Activities								
Receipts	10 046 225	3 256	-	3 256	-	(68)	-	(4 903.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 500 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(453 775)	3 256	(7%)	3 256	(7%)	(68)	(2%)	(4 903.2%)
Payments	(7 095 464)	(206 546)	2.9%	(206 546)	2.9%	(4 237)	1.1%	4 774.9%
Repayment of borrowing	(7 095 464)	(206 546)	2.9%	(206 546)	2.9%	(4 237)	1.1%	4 774.9%
Net Cash from/(used) Financing Activities	2 950 761	(203 290)	(6.9%)	(203 290)	(6.9%)	(4 305)	(3%)	4 622.5%
Net Increase/(Decrease) in cash held	81 193 389	7 889 922	9.7%	7 889 922	9.7%	42 171 139	373.2%	(81.3%)
Cash/cash equivalents at the year begin:	29 443 102	(393 493)	(1.3%)	(393 493)	(1.3%)	14 748 596	59.1%	(102.7%)
Cash/cash equivalents at the year end:	110 636 491	26 947 644	24.4%	26 947 644	24.4%	57 683 261	159.2%	(53.3%)

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	3 348 445	6.7%	1 779 242	3.5%	1 488 524	3.0%	43 697 495	86.9%	50 313 705	34.9%	3 120 671	6.2%	22 938 789	45.6%
Trade and Other Receivables from Exchange Transactions - Electricity	5 837 353	27.2%	1 234 507	5.8%	784 157	3.7%	13 608 758	63.4%	21 464 775	14.9%	55 369	.3%	3 334 701	15.5%
Receivables from Non-exchange Transactions - Property Rates	6 066 134	17.9%	1 374 246	4.1%	1 523 277	4.5%	24 853 949	73.5%	33 817 605	23.5%	98 672	.3%	8 116 798	24.0%
Receivables from Exchange Transactions - Waste Water Management	1 269 138	7.8%	634 481	3.9%	470 969	2.9%	13 941 132	85.4%	16 315 721	11.3%	785 261	4.8%	4 131 629	25.3%
Receivables from Exchange Transactions - Waste Management	665 524	6.6%	334 239	3.3%	254 423	2.5%	8 762 042	87.5%	10 016 228	7.0%	415 162	4.1%	2 514 267	25.1%
Receivables from Exchange Transactions - Property Rental Debtors	94 926	3.5%	51 304	1.9%	28 152	1.1%	2 499 796	93.5%	2 674 177	1.9%	-	-	250 900	9.4%
Interest on Arrear Debtor Accounts	474 676	5.8%	301 542	3.8%	286 544	3.4%	7 338 689	87.4%	8 401 451	5.8%	237 856	2.8%	173 455	2.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(562 435)	(56.7%)	(185 050)	(18.6%)	(33 922)	(3.4%)	1 774 082	178.7%	992 675	7%	43 315	4.4%	554 604	55.9%
Total By Income Source	17 193 760	11.9%	5 524 511	3.8%	4 802 122	3.3%	116 475 944	80.9%	143 996 338	100.0%	4 756 305	3.3%	42 015 143	29.2%
Debtors Age Analysis By Customer Group														
Organs of State	637 109	12.2%	186 527	3.6%	512 921	9.8%	3 904 241	74.5%	5 240 798	3.6%	-	-	321 484	6.1%
Commercial	7 543 732	25.7%	1 440 091	4.9%	976 360	3.3%	19 416 087	66.1%	29 376 270	20.4%	1	-	1 485 413	5.1%
Households	8 863 016	8.2%	3 869 740	3.6%	3 291 522	3.0%	92 066 230	85.2%	108 090 508	75.1%	4 756 304	4.4%	40 117 837	37.1%
Other	149 904	11.6%	28 153	2.2%	21 320	1.7%	1 089 385	84.5%	1 288 763	9.0%	-	-	90 409	7.0%
Total By Customer Group	17 193 760	11.9%	5 524 511	3.8%	4 802 122	3.3%	116 475 944	80.9%	143 996 338	100.0%	4 756 305	3.3%	42 015 143	29.2%

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	5 218 357	100.0%	134	-	246	-	11	-	5 218 748	37.7%
Bulk Water	789 157	97.7%	18 300	2.3%	-	-	-	-	807 457	5.8%
PAYE deductions	246 165	100.0%	-	-	-	-	-	-	246 165	1.8%
VAT (output less input)	86 320	100.0%	-	-	-	-	-	-	86 320	.6%
Pensions / Retirement	296 344	100.0%	-	-	-	-	-	-	296 344	2.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 971 800	50.4%	701 826	11.9%	256 537	4.4%	1 945 434	33.0%	5 891 616	42.6%
Auditor-General	8 692	98.6%	111	1.3%	-	-	12	.1%	8 815	.1%
Other	1 056 892	82.5%	3 706	.3%	7 694	.6%	213 389	16.6%	1 281 680	9.3%
Total	10 673 727	77.1%	724 077	5.2%	264 476	1.9%	2 174 865	15.7%	13 837 145	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.