

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part 1: Operating Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	4 158 412	978 752	23.5%	978 752	23.5%	823 283	22.4%	18.9%
Exchange Revenue								
Service charges - Electricity	1 101 361	218 391	19.8%	218 391	19.8%	207 658	21.7%	5.2%
Service charges - Water	627 451	122 958	19.6%	122 958	19.6%	119 030	26.4%	3.3%
Service charges - Waste Water Management	208 284	58 702	28.2%	58 702	28.2%	47 264	25.0%	24.2%
Service charges - Waste Management	139 292	36 365	26.1%	36 365	26.1%	28 820	22.8%	26.2%
Sale of Goods and Rendering of Services	33 907	1 415	4.2%	1 415	4.2%	3 441	6.7%	(58.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	249 086	109 209	43.8%	109 209	43.8%	71 498	31.9%	52.7%
Interest earned from Current and Non Current Assets	4 870	3 451	70.9%	3 451	70.9%	2 206	48.0%	56.5%
Dividends	38	27	71.1%	27	71.1%	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	28 183	5 493	19.5%	5 493	19.5%	5 191	19.5%	5.8%
Licence and permits	218	105	48.3%	105	48.3%	57	28.0%	83.0%
Operational Revenue	499 213	626	.1%	626	.1%	573	.1%	9.3%
Non-Exchange Revenue								
Property rates	466 597	119 233	25.6%	119 233	25.6%	103 820	23.6%	14.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 284	885	3.1%	885	3.1%	337	1.3%	163.1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	692 171	285 587	41.3%	285 587	41.3%	223 152	35.0%	28.0%
Interest	19 458	16 305	83.8%	16 305	83.8%	10 237	55.8%	59.3%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	60 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	3 974 219	812 424	20.4%	812 424	20.4%	392 619	10.7%	106.9%
Employee related costs	952 980	244 229	25.6%	244 229	25.6%	212 550	23.4%	14.9%
Remuneration of councillors	39 362	2 556	6.5%	2 556	6.5%	2 446	6.1%	4.5%
Bulk purchases - electricity	667 847	315 762	47.3%	315 762	47.3%	55 076	9.7%	473.3%
Inventory consumed	856 891	174 249	20.3%	174 249	20.3%	37 628	4.2%	363.1%
Debt impairment	457 798	-	-	-	-	-	-	-
Depreciation and amortisation	248 648	-	-	-	-	-	-	-
Interest	183 884	95	.1%	95	.1%	287	.3%	(66.8%)
Contracted services	97 256	22 064	22.7%	22 064	22.7%	27 257	12.9%	(19.1%)
Transfers and subsidies	1 330	(393)	(29.6%)	(393)	(29.6%)	45	5.5%	(967.1%)
Irrecoverable debts written off	218 853	21 412	9.8%	21 412	9.8%	2 042	4%	948.5%
Operational costs	249 371	32 450	13.0%	32 450	13.0%	55 289	18.3%	(41.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	184 193	166 328		166 328		430 664		
Transfers and subsidies - capital (monetary allocations)	192 914	-	-	-	-	15 372	9.2%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	377 107	166 328		166 328		446 036		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	377 107	166 328		166 328		446 036		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	377 107	166 328		166 328		446 036		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	377 107	166 328		166 328		446 036		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	202 914	35 994	17.7%	35 994	17.7%	22 927	13.0%	57.0%
National Government	192 914	25 732	13.3%	25 732	13.3%	11 930	7.2%	115.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
Transfers recognised - capital	192 914	25 732	13.3%	25 732	13.3%	11 930	7.2%	115.7%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 000	10 262	102.6%	10 262	102.6%	10 997	110.0%	(6.7%)
Capital Expenditure Functional	202 914	35 994	17.7%	35 994	17.7%	22 927	13.0%	57.0%
Municipal governance and administration	10 000	9 396	94.0%	9 396	94.0%	10 761	107.6%	(12.7%)
Executive and Council	10 000	9 208	92.1%	9 208	92.1%	9 826	98.3%	(6.3%)
Finance and administration	-	188	-	188	-	936	-	(80.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	1 693	-	1 693	-	1 276	20.8%	32.7%
Community and Social Services	-	-	-	-	-	1 271	-	(100.0%)
Sport And Recreation	-	1 670	-	1 670	-	-	-	(100.0%)
Public Safety	-	23	-	23	-	5	-	370.4%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 469	17 703	19.8%	17 703	19.8%	1 516	-	1 067.5%
Planning and Development	-	(109)	-	(109)	-	-	-	(100.0%)
Road Transport	89 469	17 811	19.9%	17 811	19.9%	1 516	-	1 074.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	103 445	7 202	7.0%	7 202	7.0%	9 301	5.8%	(22.6%)
Energy sources	30 000	1 128	3.8%	1 128	3.8%	63	1.4%	1 705.3%
Water Management	-	755	-	755	-	75	.7%	905.6%
Waste Water Management	52 513	5 319	10.1%	5 319	10.1%	9 164	7.5%	(42.0%)
Waste Management	20 932	-	-	-	-	-	-	-
Other	-	-	-	-	-	72	-	(100.0%)

Part 3: Cash Receipts and Payments

	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								
Cash Flow from Operating Activities								
Receipts	3 611 437	250 313	6.9%	250 313	6.9%	334 152	11.0%	(25.1%)
Property rates	412 014	55 829	13.6%	55 829	13.6%	52 519	15.9%	6.3%
Service charges	1 845 025	199 518	10.8%	199 518	10.8%	202 721	14.0%	(1.6%)
Other revenue	464 475	(316 636)	(68.2%)	(316 636)	(68.2%)	76 707	17.3%	(512.8%)
Transfers and Subsidies - Operational	692 171	288 500	41.7%	288 500	41.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	192 914	19 624	10.2%	19 624	10.2%	-	-	(100.0%)
Interest	4 801	3 451	71.9%	3 451	71.9%	2 206	48.0%	56.5%
Dividends	38	27	71.1%	27	71.1%	-	-	(100.0%)
Payments	(2 898 365)	(934 520)	32.2%	(934 520)	32.2%	(507 619)	21.7%	84.1%
Suppliers and employees	(2 714 481)	(934 520)	34.4%	(934 520)	34.4%	(507 619)	21.7%	84.1%
Finance charges	(183 884)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	713 072	(684 207)	(96.0%)	(684 207)	(96.0%)	(173 468)	(25.3%)	294.4%
Cash Flow from Investing Activities								
Receipts	(199 696)	21 641	(10.8%)	21 641	(10.8%)	-	-	(100.0%)
Proceeds on disposal of PPE	60 000	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(259 255)	21 605	(8.3%)	21 605	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(441)	37	(8.3%)	37	(8.3%)	-	-	(100.0%)
Payments	-	(35 994)	-	(35 994)	-	(22 927)	13.0%	57.0%
Capital assets	-	(35 994)	-	(35 994)	-	(22 927)	13.0%	57.0%
Net Cash from/(used) Investing Activities	(199 696)	(14 352)	7.2%	(14 352)	7.2%	(22 927)	20.1%	(37.4%)
Cash Flow from Financing Activities								
Receipts	-	618	-	618	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	618	-	618	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	618	-	618	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	513 376	(697 941)	(136.0%)	(697 941)	(136.0%)	(196 394)	(29.7%)	255.4%
Cash/cash equivalents at the year begin:	-	173 088	-	173 088	-	196 611	-	(12.0%)
Cash/cash equivalents at the year end:	513 376	(623 732)	(121.5%)	(623 732)	(121.5%)	8 379	1.3%	(7 544.3%)

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	55 860	2.6%	57 837	2.7%	40 932	1.9%	2 005 111	92.8%	2 159 741	32.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	81 298	14.6%	32 016	5.8%	21 785	3.9%	421 382	75.7%	556 481	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 223	5.1%	22 397	3.3%	20 049	2.9%	609 581	88.7%	687 250	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 647	2.3%	19 048	2.0%	18 434	2.0%	884 523	93.7%	943 652	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 423	2.3%	11 720	2.0%	11 312	1.9%	551 457	93.8%	587 912	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 502	1.1%	1 498	1.1%	1 497	1.1%	137 673	96.8%	142 171	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	42 160	2.7%	41 945	2.7%	41 312	2.7%	1 420 594	91.9%	1 546 012	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	512	.7%	343	.5%	386	.5%	70 457	98.3%	71 698	1.1%	-	-	-	-
Total By Income Source	251 626	3.8%	186 805	2.8%	155 707	2.3%	6 100 779	91.1%	6 694 917	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 473	12.8%	11 877	8.2%	10 478	7.3%	103 689	71.7%	144 517	2.2%	-	-	-	-
Commercial	75 741	6.1%	39 007	3.1%	24 257	2.0%	1 100 641	88.8%	1 239 646	18.5%	-	-	-	-
Households	157 412	3.0%	135 921	2.6%	120 973	2.3%	4 896 450	92.2%	5 310 755	79.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	251 626	3.8%	186 805	2.8%	155 707	2.3%	6 100 779	91.1%	6 694 917	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	93 192	1.6%	129 324	2.2%	104 777	1.7%	5 665 517	94.5%	5 992 810	43.1%
Bulk Water	60 860	.8%	1 969 436	26.3%	42 503	.6%	5 418 298	72.3%	7 491 097	53.9%
PAYE deductions	14 199	100.0%	-	-	-	-	-	-	14 199	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	25 254	100.0%	-	-	-	-	-	-	25 254	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 632	3.5%	19 297	5.0%	22 524	5.9%	329 522	85.6%	384 975	2.8%
Auditor-General	2 163	79.9%	545	20.1%	-	-	-	-	2 707	-
Other	-	-	-	-	-	-	-	-	-	-
Total	209 299	1.5%	2 118 602	15.2%	169 804	1.2%	11 413 336	82.0%	13 911 042	100.0%

Contact Details

Municipal Manager	Adv Lonwabo Ngogo	057 391 3135
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

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

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
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	8 120 726	2 006 218	24.7%	2 006 218	24.7%	1 771 025	25.1%	13.3%
Exchange Revenue								
Service charges - Electricity	3 892 818	905 412	23.3%	905 412	23.3%	770 525	24.2%	17.5%
Service charges - Water	901 572	228 444	25.3%	228 444	25.3%	206 978	25.3%	10.4%
Service charges - Waste Water Management	202 500	55 546	27.4%	55 546	27.4%	47 750	27.4%	16.3%
Service charges - Waste Management	138 742	33 206	23.9%	33 206	23.9%	28 488	22.0%	16.6%
Sale of Goods and Rendering of Services	43 362	3 397	7.8%	3 397	7.8%	6 153	8.9%	(44.8%)
Agency services	715	763	106.7%	763	106.7%	967	144.8%	(21.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	198 174	47 950	24.2%	47 950	24.2%	44 092	24.6%	8.8%
Interest earned from Current and Non Current Assets	18 052	8 006	44.4%	8 006	44.4%	2 056	12.1%	289.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	104 824	9 050	8.6%	9 050	8.6%	2 796	7.5%	223.6%
Licence and permits	2 452	522	21.3%	522	21.3%	241	16.0%	117.1%
Operational Revenue	187 045	10 898	5.8%	10 898	5.8%	6 986	6.5%	56.0%
Non-Exchange Revenue								
Property rates	1 526 985	374 514	24.5%	374 514	24.5%	351 471	24.6%	6.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 660	49	3%	49	3%	808	40.3%	(94.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	838 135	311 227	37.1%	311 227	37.1%	286 398	33.5%	8.7%
Interest	50 691	17 233	34.0%	17 233	34.0%	15 316	33.4%	12.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	7 703 788	1 870 205	24.3%	1 870 205	24.3%	1 703 878	26.4%	9.8%
Employee related costs	1 793 148	372 463	20.8%	372 463	20.8%	362 312	22.9%	2.8%
Remuneration of councillors	62 700	11 947	19.1%	11 947	19.1%	12 485	21.0%	(4.3%)
Bulk purchases - electricity	2 514 000	1 010 525	40.2%	1 010 525	40.2%	906 775	41.2%	11.4%
Inventory consumed	970 629	196 049	20.2%	196 049	20.2%	136 705	15.7%	43.4%
Debt impairment	600 000	0	-	0	-	2 802	-	(100.0%)
Depreciation and amortisation	461 616	90 219	19.5%	90 219	19.5%	94 064	21.3%	(4.1%)
Interest	40 401	3 351	8.3%	3 351	8.3%	5 429	5.8%	(38.3%)
Contracted services	994 888	114 756	11.5%	114 756	11.5%	113 550	17.1%	1.1%
Transfers and subsidies	51 024	22 881	44.8%	22 881	44.8%	12 324	19.4%	85.7%
Irrecoverable debts written off	-	3 448	-	3 448	-	281	1%	1 125.4%
Operational costs	215 382	44 971	20.9%	44 971	20.9%	57 150	31.7%	(21.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(405)	-	(405)	-	-	-	(100.0%)
Surplus/(Deficit)	416 938	136 013		136 013		67 147		
Transfers and subsidies - capital (monetary allocations)	448 700	87 384	19.5%	87 384	19.5%	68 011	15.2%	28.5%
Transfers and subsidies - capital (in-kind)	-	(1 351)	-	(1 351)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	865 638	222 046		222 046		135 158		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	865 638	222 046		222 046		135 158		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	865 638	222 046		222 046		135 158		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	865 638	222 046		222 046		135 158		

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	768 760	61 515	8.0%	61 515	8.0%	60 969	7.3%	.9%
National Government	312 535	61 967	19.8%	61 967	19.8%	56 583	16.4%	9.5%
Provincial Government	136 225	(452)	(.3%)	(452)	(.3%)	3 677	3.6%	(112.3%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	448 760	61 515	13.7%	61 515	13.7%	60 260	13.5%	2.1%
Borrowing	200 000	-	-	-	-	-	-	-
Internally generated funds	120 000	-	-	-	-	709	8%	(100.0%)
Capital Expenditure Functional	768 760	104 517	13.6%	104 517	13.6%	60 969	7.3%	71.4%
Municipal governance and administration	55 000	11 093	20.2%	11 093	20.2%	415	.8%	2 575.5%
Executive and Council	5 000	11 093	221.9%	11 093	221.9%	-	-	(100.0%)
Finance and administration	50 000	-	-	-	-	415	.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	169 052	29 590	17.5%	29 590	17.5%	9 974	7.8%	196.7%
Community and Social Services	24 307	7 580	31.2%	7 580	31.2%	5 075	21.0%	49.4%
Sport And Recreation	-	1 081	-	1 081	-	-	-	(100.0%)
Public Safety	-	443	-	443	-	-	-	(100.0%)
Housing	144 745	20 486	14.2%	20 486	14.2%	4 900	4.9%	318.1%
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 006	41 908	39.9%	41 908	39.9%	14 790	14.1%	183.4%
Planning and Development	34 606	(452)	(1.3%)	(452)	(1.3%)	6 345	14.2%	(107.1%)
Road Transport	70 400	42 360	60.2%	42 360	60.2%	8 445	14.2%	401.6%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	436 702	21 926	5.0%	21 926	5.0%	35 616	6.5%	(38.4%)
Energy sources	179 000	439	2%	439	2%	7 767	3.2%	(94.3%)
Water Management	133 925	11 724	8.8%	11 724	8.8%	13 686	7.0%	(14.3%)
Waste Water Management	120 778	9 550	7.9%	9 550	7.9%	14 163	15.0%	(32.6%)
Waste Management	3 000	213	7.1%	213	7.1%	-	-	(100.0%)
Other	3 000	-	-	-	-	175	3.8%	(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	8 327 244	100 591	1.2%	100 591	1.2%	1 084 067	14.7%	(90.7%)
Property rates	1 435 366	8 921	.6%	8 921	.6%	316 074	24.8%	(97.2%)
Service charges	4 467 999	3 323	.1%	3 323	.1%	686 572	17.7%	(99.5%)
Other revenue	1 119 062	11 595	1.0%	11 595	1.0%	(344 523)	(37.6%)	(103.4%)
Transfers and Subsidies - Operational	834 106	(19 083)	(2.3%)	(19 083)	(2.3%)	364 142	42.5%	(105.2%)
Transfers and Subsidies - Capital	452 578	95 835	21.2%	95 835	21.2%	59 718	13.4%	60.5%
Interest	18 132	-	-	-	-	2 084	12.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(7 380 583)	46 456	(.6%)	46 456	(.6%)	(1 105 144)	16.3%	(104.2%)
Suppliers and employees	(7 289 159)	46 456	(.6%)	46 456	(.6%)	(1 095 065)	16.6%	(104.2%)
Finance charges	(40 401)	-	-	-	-	(3 599)	3.8%	(100.0%)
Transfers and grants	(51 024)	-	-	-	-	(6 479)	10.2%	(100.0%)
Net Cash from/(used) Operating Activities	946 660	147 047	15.5%	147 047	15.5%	(21 077)	(3.3%)	(797.7%)
Cash Flow from Investing Activities								
Receipts	-	3 566	-	3 566	-	1 829	-	95.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	3 566	-	3 566	-	1 829	-	95.0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(768 501)	-	-	-	-	-	-	-
Capital assets	(768 501)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(768 501)	3 566	(.5%)	3 566	(.5%)	1 829	(2%)	95.0%
Cash Flow from Financing Activities								
Receipts	200 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(23 000)	-	-	-	-	-	-	-
Repayment of borrowing	(23 000)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	177 000	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	355 159	150 613	42.4%	150 613	42.4%	(19 248)	(26.5%)	(882.5%)
Cash/cash equivalents at the year begin:	247 730	(44 647)	(18.0%)	(44 647)	(18.0%)	-	-	(100.0%)
Cash/cash equivalents at the year end:	602 889	105 966	17.6%	105 966	17.6%	269 905	200.1%	(60.7%)

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	132 649	5.2%	54 906	2.1%	26 877	1.0%	2 346 626	91.6%	2 561 058	39.8%	-	-	4 376 837	170.9%
Trade and Other Receivables from Exchange Transactions - Electricity	258 426	39.5%	33 363	5.1%	22 741	3.5%	338 960	51.9%	663 490	10.1%	-	-	382 693	58.6%
Receivables from Non-exchange Transactions - Property Rates	135 856	11.6%	34 877	3.0%	20 312	1.7%	979 841	83.7%	1 170 887	18.2%	-	-	1 659 510	141.7%
Receivables from Exchange Transactions - Waste Water Management	29 798	7.8%	9 811	2.6%	4 662	1.2%	335 857	88.4%	380 128	5.9%	-	-	664 383	174.8%
Receivables from Exchange Transactions - Waste Management	13 957	6.8%	4 486	2.2%	2 444	1.2%	185 391	89.9%	206 278	3.2%	-	-	384 210	186.3%
Receivables from Exchange Transactions - Property Rental Debtors	3 053	5.2%	1 125	1.9%	855	1.4%	53 946	91.5%	58 979	.9%	-	-	99 077	168.0%
Interest on Arrear Debtor Accounts	72 291	6.0%	24 244	2.0%	24 350	2.0%	1 091 424	90.0%	1 212 309	18.8%	-	-	1 991 396	164.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	630	5.0%	585	4.7%	332	2.7%	10 968	87.6%	12 514	.2%	-	-	324 787	2 595.3%
Other	(3 507)	(1.9%)	29	-	-	-	178 371	96.8%	184 281	2.9%	-	-	514 657	279.3%
Total By Income Source	643 155	10.0%	163 425	2.5%	111 959	1.7%	5 521 385	85.7%	6 439 924	100.0%	-	-	10 397 549	161.5%
Debtors Age Analysis By Customer Group														
Organs of State	3 782	2.5%	9 672	6.4%	4 324	2.8%	134 494	88.3%	152 272	2.4%	-	-	535 727	351.8%
Commercial	364 802	30.4%	35 397	2.9%	31 635	2.6%	769 059	64.0%	1 200 893	18.6%	-	-	996 316	83.0%
Households	274 570	5.4%	118 355	2.3%	76 000	1.5%	4 617 833	90.8%	5 086 758	79.0%	-	-	8 865 506	174.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	643 155	10.0%	163 425	2.5%	111 959	1.7%	5 521 385	85.7%	6 439 924	100.0%	-	-	10 397 549	161.5%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	408 873	34.6%	376 797	31.9%	-	-	395 950	33.5%	1 181 621	63.8%
Bulk Water	111 170	20.6%	(139 658)	(25.9%)	97 426	18.1%	-	-	538 828	29.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	67 360	51.4%	32 605	24.9%	3 188	2.4%	-	-	131 148	7.1%
Total	587 403	31.7%	269 745	14.6%	100 614	5.4%	893 834	48.3%	1 851 596	100.0%

Contact Details

Municipal Manager	Mr Lulamile Houghton Mapholoba	033 392 2601
Financial Manager	Ms Nelisiwe Ngobho	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	2 355 468	690 716	29.3%	690 716	29.3%	626 761	23.3%	10.2%
Exchange Revenue								
Service charges - Electricity	882 022	228 591	25.9%	228 591	25.9%	209 584	27.9%	9.1%
Service charges - Water	219 986	56 178	25.5%	56 178	25.5%	51 671	25.8%	8.7%
Service charges - Waste Water Management	133 580	33 857	25.3%	33 857	25.3%	31 750	25.6%	6.6%
Service charges - Waste Management	110 148	27 323	24.8%	27 323	24.8%	25 863	25.5%	5.6%
Sale of Goods and Rendering of Services	7 199	936	13.0%	936	13.0%	2 172	11.9%	(56.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 877	1 020	17.4%	1 020	17.4%	1 421	35.5%	(28.2%)
Interest earned from Current and Non Current Assets	5 330	562	10.5%	562	10.5%	1 542	49.2%	(63.5%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 804	2 712	30.8%	2 712	30.8%	2 030	21.5%	33.6%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 292	502	38.9%	502	38.9%	312	25.6%	60.8%
Non-Exchange Revenue								
Property rates	396 741	106 939	27.0%	106 939	27.0%	99 877	27.5%	7.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 831	1 372	28.4%	1 372	28.4%	962	23.0%	42.6%
Licences or permits	34	13	39.3%	13	39.3%	7	15.0%	86.9%
Transfer and subsidies - Operational	577 623	228 750	39.6%	228 750	39.6%	199 566	17.9%	14.6%
Interest	-	1 057	-	1 057	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	904	45.2%	904	45.2%	4	-	25 140.1%
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 724 589	552 983	20.3%	552 983	20.3%	455 431	15.1%	21.4%
Employee related costs	724 536	157 375	21.7%	157 375	21.7%	147 143	24.5%	7.0%
Remuneration of councillors	28 443	6 347	22.3%	6 347	22.3%	7 942	27.3%	(20.1%)
Bulk purchases - electricity	660 933	150 397	22.8%	150 397	22.8%	161 670	26.7%	(7.0%)
Inventory consumed	159 854	45 176	28.3%	45 176	28.3%	29 516	19.3%	53.1%
Debt impairment	308 145	-	-	-	-	-	-	-
Depreciation and amortisation	379 139	89 112	23.5%	89 112	23.5%	-	-	(100.0%)
Interest	32 205	8 200	25.5%	8 200	25.5%	3 700	10.3%	121.6%
Contracted services	207 716	52 134	25.1%	52 134	25.1%	63 219	7.7%	(17.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	89 312	19 544	21.9%	19 544	21.9%	13 897	4.9%	40.6%
Operational costs	134 307	24 699	18.4%	24 699	18.4%	28 344	24.3%	(12.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(369 121)	137 733		137 733		171 329		
Transfers and subsidies - capital (monetary allocations)	240 770	16 461	6.8%	16 461	6.8%	37 886	19.8%	(56.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(128 351)	154 193		154 193		209 216		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(128 351)	154 193		154 193		209 216		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(128 351)	154 193		154 193		209 216		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(128 351)	154 193		154 193		209 216		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure								
Source of Finance	255 338	26 731	10.5%	26 731	10.5%	35 566	17.0%	(24.8%)
National Government	228 012	27 071	11.9%	27 071	11.9%	34 914	20.0%	(22.5%)
Provincial Government	12 758	886	6.9%	886	6.9%	43	.3%	1 938.9%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	240 770	27 957	11.6%	27 957	11.6%	34 958	18.3%	(20.0%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	14 568	(1 226)	(8.4%)	(1 226)	(8.4%)	608	3.4%	(301.7%)
Capital Expenditure Functional	255 338	26 731	10.5%	26 731	10.5%	35 566	17.0%	(24.8%)
Municipal governance and administration	4 700	(1 448)	(30.8%)	(1 448)	(30.8%)	344	11.9%	(521.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	4 700	(1 448)	(30.8%)	(1 448)	(30.8%)	344	11.9%	(521.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	35 376	5 752	16.3%	5 752	16.3%	-	-	(100.0%)
Community and Social Services	938	-	-	-	-	-	-	-
Sport And Recreation	33 938	5 752	16.9%	5 752	16.9%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	500	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 258	6 188	10.3%	6 188	10.3%	13 868	22.0%	(55.4%)
Planning and Development	191	-	-	-	-	4 121	16.4%	(100.0%)
Road Transport	60 067	6 188	10.3%	6 188	10.3%	9 747	25.7%	(36.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	154 204	16 239	10.5%	16 239	10.5%	21 353	16.2%	(23.9%)
Energy sources	21 550	804	3.7%	804	3.7%	-	-	(100.0%)
Water Management	116 407	14 900	12.8%	14 900	12.8%	9 421	9.2%	58.2%
Waste Water Management	15 797	536	3.4%	536	3.4%	11 932	41.1%	(95.5%)
Waste Management	450	-	-	-	-	-	-	-
Other	800	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	2 266 401	1 232 484	54.4%	1 232 484	54.4%	1 053 928	40.5%	16.9%
Property rates	278 786	104 801	37.6%	104 801	37.6%	81 322	30.0%	28.9%
Service charges	1 145 598	272 889	23.8%	272 889	23.8%	264 651	26.6%	3.1%
Other revenue	18 295	413 047	2 257.7%	413 047	2 257.7%	409 525	1 373.2%	.9%
Transfers and Subsidies - Operational	577 623	374 322	64.8%	374 322	64.8%	188 764	17.0%	98.3%
Transfers and Subsidies - Capital	240 770	67 206	27.9%	67 206	27.9%	109 224	57.2%	(38.5%)
Interest	5 330	220	4.1%	220	4.1%	441	14.1%	(50.2%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 935 634)	(534 487)	27.6%	(534 487)	27.6%	(347 078)	14.7%	54.0%
Suppliers and employees	(1 903 429)	(517 385)	27.2%	(517 385)	27.2%	(347 007)	14.9%	49.1%
Finance charges	(32 205)	(17 101)	53.1%	(17 101)	53.1%	(71)	.2%	24 023.8%
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	330 767	697 998	211.0%	697 998	211.0%	706 850	288.0%	(1.3%)
Cash Flow from Investing Activities								
Receipts	-	1 409	-	1 409	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	1 409	-	1 409	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(255 338)	(39 063)	15.3%	(39 063)	15.3%	(44 761)	21.4%	(12.7%)
Capital assets	(255 338)	(39 063)	15.3%	(39 063)	15.3%	(44 761)	21.4%	(12.7%)
Net Cash from/(used) Investing Activities	(255 338)	(37 654)	14.7%	(37 654)	14.7%	(44 761)	21.6%	(15.9%)
Cash Flow from Financing Activities								
Receipts	-	719	-	719	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	719	-	719	-	-	-	(100.0%)
Payments	(34 082)	(2 257)	6.6%	(2 257)	6.6%	(3 562)	11.1%	(36.6%)
Repayment of borrowing	(34 082)	(2 257)	6.6%	(2 257)	6.6%	(3 562)	11.1%	(36.6%)
Net Cash from/(used) Financing Activities	(34 082)	(1 538)	4.5%	(1 538)	4.5%	(3 562)	11.1%	(56.8%)
Net Increase/(Decrease) in cash held	41 348	658 806	1 593.3%	658 806	1 593.3%	658 526	11 077.5%	-
Cash/cash equivalents at the year begin:	169 474	12 270	7.2%	12 270	7.2%	44 636	94.1%	(72.5%)
Cash/cash equivalents at the year end:	210 822	670 876	318.2%	670 876	318.2%	703 167	1 316.7%	(4.6%)

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	20 968	3.7%	12 271	2.2%	10 562	1.9%	517 284	92.2%	561 085	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 361	65.6%	2 476	3.4%	1 287	1.8%	21 061	29.2%	72 185	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 481	11.3%	7 265	3.0%	15 562	6.4%	192 605	79.3%	242 913	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 043	2.3%	8 231	1.6%	8 553	1.6%	490 967	94.5%	519 794	30.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 653	3.8%	6 155	2.4%	5 969	2.3%	233 320	91.5%	255 097	14.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	440	8.6%	177	3.5%	191	3.7%	4 302	84.2%	5 110	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	776	3.6%	676	3.1%	643	3.0%	19 409	90.3%	21 504	1.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30 730)	(97.4%)	1 931	6.1%	72	2%	60 280	191.0%	31 553	1.8%	-	-	-	-
Total By Income Source	87 991	5.1%	39 182	2.3%	42 839	2.5%	1 539 229	90.1%	1 709 241	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 502	8.4%	2 485	8.3%	8 273	27.7%	16 579	55.6%	29 839	1.7%	-	-	-	-
Commercial	34 022	31.6%	3 124	2.9%	3 178	3.0%	67 341	62.5%	107 666	6.3%	-	-	-	-
Households	54 231	3.6%	30 479	2.0%	28 713	1.9%	1 388 764	92.4%	1 502 186	87.9%	-	-	-	-
Other	(2 764)	(4.0%)	3 095	4.4%	2 675	3.8%	66 545	95.7%	69 550	4.1%	-	-	-	-
Total By Customer Group	87 991	5.1%	39 182	2.3%	42 839	2.5%	1 539 229	90.1%	1 709 241	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	46 320	99.9%	-	-	-	-	32	.1%	46 352	16.1%
Bulk Water	49 902	22.6%	-	-	-	-	171 217	77.4%	221 120	76.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 922	46.0%	4 409	25.6%	4 455	25.9%	440	2.6%	17 226	6.0%
Auditor-General	669	100.0%	-	-	-	-	-	-	669	.2%
Other	1 653	49.8%	1 665	50.2%	-	-	-	-	3 318	1.1%
Total	106 466	36.9%	6 074	2.1%	4 455	1.5%	171 689	59.5%	288 684	100.0%

Contact Details

Municipal Manager	Mr Zamokwaka Wesley Moinaka	034 328 7750
Financial Manager	Mrs Pearl Hlangwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
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	4 931 451	1 479 474	30.0%	1 479 474	30.0%	1 312 780	29.4%	12.7%
Exchange Revenue								
Service charges - Electricity	2 150 331	599 679	27.9%	599 679	27.9%	583 953	31.4%	2.7%
Service charges - Water	589 970	156 932	26.6%	156 932	26.6%	152 740	29.9%	2.7%
Service charges - Waste Water Management	119 676	30 376	25.4%	30 376	25.4%	29 689	26.0%	2.3%
Service charges - Waste Management	114 792	29 298	25.5%	29 298	25.5%	26 477	23.2%	10.7%
Sale of Goods and Rendering of Services	12 366	31 989	258.7%	31 989	258.7%	1 908	16.0%	1 576.6%
Agency services	6 365	1 620	25.5%	1 620	25.5%	1 258	20.4%	28.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	64 500	2 709	4.2%	2 709	4.2%	7 909	11.9%	(65.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	850	492	57.9%	492	57.9%	473	57.4%	3.9%
Rental from Fixed Assets	16 074	2 750	17.1%	2 750	17.1%	2 841	43.9%	(3.2%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	8 625	1 766	20.5%	1 766	20.5%	5 426	93.6%	(67.4%)
Non-Exchange Revenue								
Property rates	736 829	230 722	31.3%	230 722	31.3%	197 023	28.9%	17.1%
Surcharges and Taxes	6 332	745	11.8%	745	11.8%	-	-	(100.0%)
Fines, penalties and forfeits	15 754	504	3.2%	504	3.2%	1 554	2.7%	(67.5%)
Licences or permits	3 632	557	15.3%	557	15.3%	619	17.6%	(9.9%)
Transfer and subsidies - Operational	551 827	230 360	41.7%	230 360	41.7%	188 608	37.4%	22.1%
Interest	-	562	-	562	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	534 500	158 412	29.6%	158 412	29.6%	112 302	22.1%	41.1%
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	4 937 024	1 313 913	26.6%	1 313 913	26.6%	1 148 116	25.3%	14.4%
Employee related costs	1 212 559	284 541	23.5%	284 541	23.5%	254 383	21.8%	11.9%
Remuneration of councillors	35 510	7 292	20.5%	7 292	20.5%	7 969	21.4%	(8.5%)
Bulk purchases - electricity	1 492 128	408 692	27.4%	408 692	27.4%	390 019	31.0%	4.8%
Inventory consumed	460 979	154 989	33.6%	154 989	33.6%	124 090	22.3%	24.9%
Debt impairment	173 883	41 401	23.8%	41 401	23.8%	43 127	25.0%	(4.0%)
Depreciation and amortisation	320 160	77 893	24.3%	77 893	24.3%	83 275	25.5%	(6.5%)
Interest	130 491	34 340	26.3%	34 340	26.3%	18 402	25.3%	86.6%
Contracted services	409 217	127 255	31.1%	127 255	31.1%	61 765	15.6%	106.0%
Transfers and subsidies	14 759	1 782	12.1%	1 782	12.1%	1 715	12.1%	3.9%
Irrecoverable debts written off	-	9 489	-	9 489	-	-	-	(100.0%)
Operational costs	343 730	82 277	23.9%	82 277	23.9%	84 681	25.8%	(2.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	343 610	83 962	24.4%	83 962	24.4%	78 689	36.6%	6.7%
Surplus/(Deficit)	(5 573)	165 561		165 561		164 665		
Transfers and subsidies - capital (monetary allocations)	218 636	71 801	32.8%	71 801	32.8%	22 672	11.1%	216.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	213 263	237 362		237 362		187 337		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	213 263	237 362		237 362		187 337		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	213 263	237 362		237 362		187 337		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	213 263	237 362		237 362		187 337		

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	802 941	193 901	24.1%	193 901	24.1%	208 626	25.0%	(7.1%)
National Government	218 836	60 911	27.8%	60 911	27.8%	49 311	25.4%	23.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	2 194	-	2 194	-	-	-	(100.0%)
Transfers recognised - capital	218 836	63 105	28.8%	63 105	28.8%	49 311	24.0%	28.0%
Borrowing	406 569	89 425	22.0%	89 425	22.0%	110 843	28.4%	(19.3%)
Internally generated funds	177 536	41 372	23.3%	41 372	23.3%	48 472	20.2%	(14.6%)
Capital Expenditure Functional	802 941	193 901	24.1%	193 901	24.1%	208 626	25.0%	(7.1%)
Municipal governance and administration	68 791	14 850	21.6%	14 850	21.6%	37 168	71.4%	(60.0%)
Executive and Council	118	-	-	-	-	-	-	-
Finance and administration	68 673	14 850	21.6%	14 850	21.6%	37 168	71.6%	(60.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	107 478	18 850	17.5%	18 850	17.5%	28 279	30.9%	(33.3%)
Community and Social Services	71 074	2 301	3.2%	2 301	3.2%	(0)	(0)	(23 012 680.0%)
Sport And Recreation	34 620	16 538	47.8%	16 538	47.8%	28 279	67.6%	(41.5%)
Public Safety	1 785	11	0.6%	11	0.6%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	155 315	14 373	9.3%	14 373	9.3%	8 800	4.8%	63.3%
Planning and Development	22 127	1 506	6.8%	1 506	6.8%	-	-	(100.0%)
Road Transport	131 940	12 729	9.6%	12 729	9.6%	8 800	6.7%	44.6%
Environmental Protection	1 248	138	11.1%	138	11.1%	-	-	(100.0%)
Trading Services	465 913	145 386	31.2%	145 386	31.2%	134 379	27.1%	8.2%
Energy sources	125 935	1	-	1	-	3 252	6.3%	(100.0%)
Water Management	202 482	118 165	58.4%	118 165	58.4%	103 361	33.2%	14.3%
Waste Water Management	125 266	25 284	20.2%	25 284	20.2%	27 532	22.6%	(8.2%)
Waste Management	12 230	1 936	15.8%	1 936	15.8%	234	2.0%	728.1%
Other	5 444	442	8.1%	442	8.1%	-	-	(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	4 897 626	1 305 523	26.7%	1 305 523	26.7%	1 200 197	27.2%	8.8%
Property rates	705 882	149 404	21.2%	149 404	21.2%	141 872	21.7%	5.3%
Service charges	3 265 019	649 385	19.9%	649 385	19.9%	762 491	30.8%	(14.8%)
Other revenue	91 561	188 408	205.8%	188 408	205.8%	34 192	6.7%	451.0%
Transfers and Subsidies - Operational	551 827	224 154	40.6%	224 154	40.6%	190 772	37.8%	17.5%
Transfers and Subsidies - Capital	218 836	88 000	40.2%	88 000	40.2%	70 869	34.6%	24.2%
Interest	64 500	6 172	9.6%	6 172	9.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(4 111 053)	(1 174 551)	28.6%	(1 174 551)	28.6%	(1 129 193)	29.8%	4.0%
Suppliers and employees	(3 965 804)	(1 174 551)	29.6%	(1 174 551)	29.6%	(1 129 193)	30.3%	4.0%
Finance charges	(130 491)	-	-	-	-	-	-	-
Transfers and grants	(14 759)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	786 573	130 972	16.7%	130 972	16.7%	71 004	11.4%	84.5%
Cash Flow from Investing Activities								
Receipts	-	55 710	-	55 710	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	55 710	-	55 710	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(923 382)	(301 165)	32.6%	(301 165)	32.6%	(290 756)	34.8%	3.6%
Capital assets	(923 382)	(301 165)	32.6%	(301 165)	32.6%	(290 756)	34.8%	3.6%
Net Cash from/(used) Investing Activities	(923 382)	(245 455)	26.6%	(245 455)	26.6%	(290 756)	34.8%	(15.6%)
Cash Flow from Financing Activities								
Receipts	406 569	(1 396)	(.3%)	(1 396)	(.3%)	(370)	(1%)	277.4%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	406 569	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1 396)	-	(1 396)	-	(370)	-	277.4%
Payments	(148 933)	-	-	-	-	-	-	-
Repayment of borrowing	(148 933)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	257 637	(1 396)	(.5%)	(1 396)	(.5%)	(370)	(1%)	277.4%
Net Increase/(Decrease) in cash held	120 827	(115 879)	(95.9%)	(115 879)	(95.9%)	(220 122)	(447.6%)	(47.4%)
Cash/cash equivalents at the year begin:	536 117	486 441	90.7%	486 441	90.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	656 944	379 230	57.7%	379 230	57.7%	464 642	60.7%	(18.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	100 916	30.8%	41 678	12.7%	8 405	2.6%	176 846	53.9%	327 845	35.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	141 046	48.2%	147 453	50.4%	2 292	.8%	1 859	.6%	292 651	32.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	72 762	38.5%	38 705	20.5%	13 926	7.4%	63 547	33.6%	188 939	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 717	32.1%	7 156	21.5%	1 373	4.1%	14 099	42.3%	33 345	3.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 598	46.6%	702	3.1%	852	3.7%	10 583	46.5%	22 735	2.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 316	7.9%	1 679	5.7%	1 622	5.5%	23 717	80.9%	29 335	3.2%	-	-	-	-
Interest on Arrear Debtor Accounts	191	8.4%	12	.5%	4	.2%	2 065	90.9%	2 272	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 365)	(29.5%)	(3 880)	(21.3%)	(11)	(.1%)	27 442	150.9%	18 185	2.0%	-	-	-	-
Total By Income Source	333 182	36.4%	233 503	25.5%	28 463	3.1%	320 160	35.0%	915 307	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	170 774	47.7%	116 665	32.6%	14 828	4.1%	55 571	15.5%	357 837	39.1%	-	-	-	-
Commercial	118 133	38.4%	102 037	33.1%	5 375	1.7%	82 262	26.7%	307 807	33.6%	-	-	-	-
Households	43 935	18.2%	14 601	6.0%	6 873	2.8%	175 995	72.9%	241 404	26.4%	-	-	-	-
Other	339	4.1%	201	2.4%	1 387	16.8%	6 332	76.7%	8 259	.9%	-	-	-	-
Total By Customer Group	333 182	36.4%	233 503	25.5%	28 463	3.1%	320 160	35.0%	915 307	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	108 262	100.0%	-	-	-	-	-	-	108 262	68.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	16 158	100.0%	-	-	-	-	-	-	16 158	10.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13 774	100.0%	-	-	-	-	-	-	13 774	8.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 751	100.0%	-	-	-	-	-	-	20 751	13.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	0	100.0%	-	-	-	-	-	-	0	-
Total	158 946	100.0%	-	-	-	-	-	-	158 946	100.0%

Contact Details

Municipal Manager	Mr Nkosenye Godfrey Zulu	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	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	4 945 302	1 327 698	26.8%	1 327 698	26.8%	1 153 007	26.6%	15.2%
Exchange Revenue								
Service charges - Electricity	1 820 601	350 335	19.2%	350 335	19.2%	314 564	20.2%	11.4%
Service charges - Water	350 836	70 605	20.1%	70 605	20.1%	57 345	19.1%	23.1%
Service charges - Waste Water Management	147 319	44 589	30.3%	44 589	30.3%	36 258	26.1%	23.0%
Service charges - Waste Management	141 640	37 703	26.6%	37 703	26.6%	33 354	25.0%	13.0%
Sale of Goods and Rendering of Services	14 187	4 747	33.5%	4 747	33.5%	9 893	73.0%	(52.0%)
Agency services	31 874	6 556	20.6%	6 556	20.6%	3 171	10.4%	106.7%
Interest	-	-	-	-	-	1	-	(100.0%)
Interest earned from Receivables	89 294	37 747	42.3%	37 747	42.3%	27 714	32.5%	36.2%
Interest earned from Current and Non Current Assets	20 940	12 525	59.8%	12 525	59.8%	5 690	28.4%	120.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 512	7 459	59.6%	7 459	59.6%	4 855	40.6%	53.6%
Licence and permits	14 098	18 144	128.7%	18 144	128.7%	40 989	304.4%	(55.7%)
Operational Revenue	39 041	3 634	9.3%	3 634	9.3%	1 076	2.9%	237.8%
Non-Exchange Revenue								
Property rates	622 442	147 966	23.8%	147 966	23.8%	137 920	23.5%	7.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	42 049	13 429	31.9%	13 429	31.9%	7 046	17.5%	90.6%
Licences or permits	441	0	.1%	0	.1%	-	-	(100.0%)
Transfer and subsidies - Operational	1 575 705	572 258	36.3%	572 258	36.3%	473 133	35.1%	21.0%
Interest	22 323	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	4 550 034	1 463 421	32.2%	1 463 421	32.2%	867 899	20.6%	68.6%
Employee related costs	1 258 954	271 906	21.6%	271 906	21.6%	260 354	22.3%	4.4%
Remuneration of councillors	43 514	10 075	23.2%	10 075	23.2%	10 988	26.2%	(8.3%)
Bulk purchases - electricity	1 162 130	322 069	27.7%	322 069	27.7%	291 116	29.8%	10.6%
Inventory consumed	336 483	48 684	14.5%	48 684	14.5%	46 357	15.1%	5.0%
Debt impairment	272 220	-	-	-	-	-	-	-
Depreciation and amortisation	272 220	526 954	193.6%	526 954	193.6%	65 000	25.0%	710.7%
Interest	44 535	(19)	(0.0%)	(19)	(0.0%)	962	2.3%	(102.0%)
Contracted services	839 992	168 269	20.0%	168 269	20.0%	111 672	12.8%	50.7%
Transfers and subsidies	11 622	5 001	43.0%	5 001	43.0%	3 331	19.6%	50.1%
Irrecoverable debts written off	-	36 606	-	36 606	-	182	.1%	19 981.3%
Operational costs	308 363	73 875	24.0%	73 875	24.0%	77 936	29.5%	(5.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	395 269	(135 723)		(135 723)		285 108		
Transfers and subsidies - capital (monetary allocations)	705 105	190 957	27.1%	190 957	27.1%	36 642	4.5%	421.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 100 373	55 234		55 234		321 751		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 100 373	55 234		55 234		321 751		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 100 373	55 234		55 234		321 751		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 100 373	55 234		55 234		321 751		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	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	797 239	184 109	23.1%	184 109	23.1%	45 531	5.4%	304.4%
National Government	613 134	162 837	26.6%	162 837	26.6%	31 863	4.5%	411.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	613 134	162 837	26.6%	162 837	26.6%	31 863	4.5%	411.1%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	184 104	21 272	11.6%	21 272	11.6%	13 668	9.4%	55.6%
Capital Expenditure Functional	797 239	184 109	23.1%	184 109	23.1%	45 531	5.4%	304.4%
Municipal governance and administration	37 200	1 526	4.1%	1 526	4.1%	97	.3%	1 476.5%
Executive and Council	3 400	-	-	-	-	-	-	-
Finance and administration	33 800	1 526	4.5%	1 526	4.5%	97	.3%	1 476.5%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	43 046	548	1.3%	548	1.3%	3 130	6.7%	(82.5%)
Community and Social Services	5 204	-	-	-	-	48	2.3%	(100.0%)
Sport And Recreation	37 842	548	1.4%	548	1.4%	3 081	6.9%	(82.2%)
Public Safety	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	283 908	33 738	11.9%	33 738	11.9%	22 440	6.1%	50.3%
Planning and Development	11 614	6 495	55.9%	6 495	55.9%	-	-	(100.0%)
Road Transport	272 294	27 243	10.0%	27 243	10.0%	22 440	6.4%	21.4%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	433 085	148 297	34.2%	148 297	34.2%	19 865	5.0%	646.5%
Energy sources	90 921	7 499	8.2%	7 499	8.2%	9 007	8.2%	(16.7%)
Water Management	206 987	70 588	34.1%	70 588	34.1%	10 459	6.4%	574.9%
Waste Water Management	112 021	70 211	62.7%	70 211	62.7%	399	.3%	17 496.6%
Waste Management	23 156	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	5 620 973	1 875 200	33.4%	1 875 200	33.4%	2 471 317	48.6%	(24.1%)
Property rates	529 076	124 382	23.5%	124 382	23.5%	127 767	23.9%	(2.6%)
Service charges	2 405 037	492 856	20.5%	492 856	20.5%	699 227	31.4%	(29.5%)
Other revenue	385 111	330 884	85.9%	330 884	85.9%	864 984	611.4%	(61.7%)
Transfers and Subsidies - Operational	1 575 705	647 235	41.1%	647 235	41.1%	522 996	38.8%	23.8%
Transfers and Subsidies - Capital	705 105	262 917	37.3%	262 917	37.3%	251 864	31.2%	4.4%
Interest	20 940	16 926	80.8%	16 926	80.8%	4 480	22.4%	277.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(4 661 715)	(1 045 377)	22.4%	(1 045 377)	22.4%	(834 531)	21.6%	25.3%
Suppliers and employees	(4 608 366)	(1 045 377)	22.7%	(1 045 377)	22.7%	(834 531)	22.0%	25.3%
Finance charges	(42 309)	-	-	-	-	-	-	-
Transfers and grants	(11 041)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	959 258	829 823	86.5%	829 823	86.5%	1 636 786	133.3%	(49.3%)
Cash Flow from Investing Activities								
Receipts	(144)	1	(.9%)	1	(.9%)	1 915	-	(99.9%)
Proceeds on disposal of PPE	-	1	-	1	-	1 915	-	(99.9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(144)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(870 983)	(209 193)	24.0%	(209 193)	24.0%	(118 446)	12.8%	76.6%
Capital assets	(870 983)	(209 193)	24.0%	(209 193)	24.0%	(118 446)	12.8%	76.6%
Net Cash from/(used) Investing Activities	(871 128)	(209 191)	24.0%	(209 191)	24.0%	(116 531)	12.6%	79.5%
Cash Flow from Financing Activities								
Receipts	-	(730)	-	(730)	-	(967)	-	(24.5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(730)	-	(730)	-	(967)	-	(24.5%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(730)	-	(730)	-	(967)	-	(24.5%)
Net Increase/(Decrease) in cash held	88 131	619 902	703.4%	619 902	703.4%	1 519 287	503.3%	(59.2%)
Cash/cash equivalents at the year begin:	232 670	184 371	79.2%	184 371	79.2%	232 670	131.6%	(20.8%)
Cash/cash equivalents at the year end:	320 801	804 273	250.7%	804 273	250.7%	1 751 957	366.0%	(54.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 672	8.7%	18 637	5.5%	12 573	3.7%	279 331	82.1%	340 213	17.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	71 231	25.4%	22 764	8.1%	13 907	5.0%	172 019	61.5%	279 920	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	52 496	11.0%	18 454	3.9%	14 182	3.0%	390 170	82.1%	475 302	23.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 362	10.5%	9 447	6.4%	6 496	4.4%	115 453	78.7%	146 759	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 810	8.8%	9 197	5.5%	6 228	3.7%	137 240	81.9%	167 474	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	185	100.0%	185	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 246	3.4%	12 651	3.2%	12 320	3.1%	354 148	90.3%	392 365	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	2 306	1.2%	171 655	92.4%	-	-	-	-
Other	6 336	3.4%	5 401	2.9%	2 306	1.2%	171 655	92.4%	165 698	9.3%	-	-	-	-
Total By Income Source	203 153	10.2%	96 550	4.9%	68 013	3.4%	1 620 201	81.5%	1 987 916	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	31 810	12.5%	14 622	5.7%	11 006	4.3%	197 925	77.5%	255 363	12.8%	-	-	-	-
Commercial	86 327	20.2%	31 438	7.4%	17 294	4.1%	291 836	68.4%	426 894	21.5%	-	-	-	-
Households	85 016	6.5%	50 490	3.9%	39 713	3.0%	1 130 440	86.6%	1 305 658	65.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	203 153	10.2%	96 550	4.9%	68 013	3.4%	1 620 201	81.5%	1 987 916	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	92 571	100.0%	-	-	-	-	-	-	92 571	80.3%
Bulk Water	264	100.0%	-	-	-	-	-	-	264	2.2%
PAYE deductions	21	100.0%	-	-	-	-	-	-	21	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 357	100.0%	6	-	-	-	-	-	22 363	19.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	115 214	100.0%	6	-	-	-	-	-	115 220	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
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	3 087 553	639 775	20.7%	639 775	20.7%	620 920	22.0%	3.0%
Exchange Revenue								
Service charges - Electricity	882 082	104 572	11.9%	104 572	11.9%	128 932	16.8%	(18.9%)
Service charges - Water	674 301	91 504	13.6%	91 504	13.6%	106 870	17.0%	(14.4%)
Service charges - Waste Water Management	172 527	36 383	21.1%	36 383	21.1%	35 810	22.3%	1.6%
Service charges - Waste Management	171 626	34 919	20.3%	34 919	20.3%	35 212	21.6%	(.8%)
Sale of Goods and Rendering of Services	5 123	1 693	33.1%	1 693	33.1%	1 716	35.3%	(1.3%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	203 622	63 936	31.4%	63 936	31.4%	41 427	21.4%	54.3%
Interest earned from Current and Non Current Assets	16 610	5 111	32.7%	5 111	32.7%	3 567	24.1%	43.3%
Dividends	24	-	-	-	-	-	-	-
Rent on Land	3	-	-	-	-	-	-	-
Rental from Fixed Assets	5 432	992	18.3%	992	18.3%	1 804	35.0%	(45.0%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	11 643	170	1.5%	170	1.5%	192	1.7%	(11.2%)
Non-Exchange Revenue								
Property rates	424 452	97 766	23.0%	97 766	23.0%	97 596	24.2%	.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 807	901	2.3%	901	2.3%	333	.9%	170.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	457 114	198 124	43.3%	198 124	43.3%	163 408	39.9%	21.2%
Interest	21 688	3 703	17.1%	3 703	17.1%	4 053	19.7%	(8.6%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	3 019 754	880 096	29.1%	880 096	29.1%	600 645	21.6%	46.5%
Employee related costs	680 420	156 158	23.0%	156 158	23.0%	147 256	22.1%	6.0%
Remuneration of councillors	33 822	2 179	6.4%	2 179	6.4%	6 917	21.5%	(68.5%)
Bulk purchases - electricity	757 735	334 602	44.2%	334 602	44.2%	191 500	29.9%	74.7%
Inventory consumed	504 571	140 347	27.8%	140 347	27.8%	116 624	24.6%	20.3%
Debt impairment	220 158	-	-	-	-	-	-	-
Depreciation and amortisation	205 829	31 646	15.4%	31 646	15.4%	48 173	24.5%	(34.3%)
Interest	140 087	117 183	83.7%	117 183	83.7%	33 276	24.9%	252.2%
Contracted services	305 025	76 523	25.1%	76 523	25.1%	42 924	15.3%	78.3%
Transfers and subsidies	28 461	4 802	16.9%	4 802	16.9%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	143 647	16 655	11.6%	16 655	11.6%	13 966	12.0%	19.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	1	-	1	-	8	-	(82.0%)
Surplus/(Deficit)	67 799	(240 322)		(240 322)		20 276		
Transfers and subsidies - capital (monetary allocations)	111 490	18 840	16.9%	18 840	16.9%	11 718	12.2%	60.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	179 289	(221 482)		(221 482)		31 994		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	179 289	(221 482)		(221 482)		31 994		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	179 289	(221 482)		(221 482)		31 994		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	179 289	(221 482)		(221 482)		31 994		

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	123 427	46 548	37.7%	46 548	37.7%	16 932	10.3%	174.9%
National Government	115 557	39 917	34.5%	39 917	34.5%	15 997	20.6%	149.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 557	39 917	34.5%	39 917	34.5%	15 997	17.2%	149.5%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7 870	6 631	84.3%	6 631	84.3%	935	1.3%	609.2%
Capital Expenditure Functional	172 677	48 663	28.2%	48 663	28.2%	16 932	10.3%	187.4%
Municipal governance and administration	8 550	2 229	26.1%	2 229	26.1%	93	.6%	2 304.0%
Executive and Council	1 300	115	8.8%	115	8.8%	5	.2%	2 195.6%
Finance and administration	7 250	2 114	29.2%	2 114	29.2%	88	.6%	2 310.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 750	-	-	-	-	-	-	-
Community and Social Services	3 500	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	7 250	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 727	18 554	27.0%	18 554	27.0%	8 059	11.2%	130.2%
Planning and Development	45 407	13 923	30.7%	13 923	30.7%	6 059	13.7%	72.9%
Road Transport	22 300	4 632	20.8%	4 632	20.8%	-	-	(100.0%)
Environmental Protection	1 020	-	-	-	-	-	-	-
Trading Services	84 650	27 880	32.9%	27 880	32.9%	8 780	14.1%	217.5%
Energy sources	48 650	20 694	42.5%	20 694	42.5%	7 938	23.2%	160.7%
Water Management	30 000	5 736	19.1%	5 736	19.1%	-	-	(100.0%)
Waste Water Management	-	1 450	-	1 450	-	-	-	(100.0%)
Waste Management	6 000	-	-	-	-	842	10.0%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	2 706 673	630 125	23.3%	630 125	23.3%	603 194	27.9%	4.5%
Property rates	340 030	76 715	22.6%	76 715	22.6%	115 546	41.9%	(33.8%)
Service charges	1 714 900	275 702	16.1%	275 702	16.1%	285 987	22.0%	(3.8%)
Other revenue	67 529	10 290	15.2%	10 290	15.2%	8 438	11.8%	21.9%
Transfers and Subsidies - Operational	457 114	208 653	45.6%	208 653	45.6%	164 041	38.7%	27.2%
Transfers and Subsidies - Capital	111 490	53 814	48.3%	53 814	48.3%	26 564	32.8%	102.6%
Interest	15 610	4 951	31.7%	4 951	31.7%	2 617	17.7%	89.2%
Dividends	-	-	-	-	-	-	-	-
Payments	(2 595 404)	(337 440)	13.0%	(337 440)	13.0%	(305 240)	12.9%	10.5%
Suppliers and employees	(2 455 318)	(337 440)	13.7%	(337 440)	13.7%	(305 240)	13.7%	10.5%
Finance charges	(140 087)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	111 269	292 686	263.0%	292 686	263.0%	297 954	(146.7%)	(1.8%)
Cash Flow from Investing Activities								
Receipts	(13 364)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	275	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(13 639)	-	-	-	-	-	-	-
Payments	(172 677)	(74 006)	42.9%	(74 006)	42.9%	(18 387)	11.2%	302.5%
Capital assets	(172 677)	(74 006)	42.9%	(74 006)	42.9%	(18 387)	11.2%	302.5%
Net Cash from/(used) Investing Activities	(186 040)	(74 006)	39.8%	(74 006)	39.8%	(18 387)	9.2%	302.5%
Cash Flow from Financing Activities								
Receipts	-	(200)	-	(200)	-	(156)	-	28.8%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(200)	-	(200)	-	(156)	-	28.8%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(200)	-	(200)	-	(156)	-	28.8%
Net Increase/(Decrease) in cash held	(74 771)	218 480	(292.2%)	218 480	(292.2%)	279 411	(69.5%)	(21.8%)
Cash/cash equivalents at the year begin:	256 446	174 234	67.9%	174 234	67.9%	230 452	113.4%	(24.4%)
Cash/cash equivalents at the year end:	181 674	341 210	187.8%	341 210	187.8%	509 863	(256.3%)	(33.1%)

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	52 512	5.0%	23 460	2.2%	17 900	1.7%	950 694	91.0%	1 044 567	28.7%	(137 095)	(13.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 259	11.3%	16 367	3.7%	11 540	2.6%	365 310	82.4%	443 476	12.2%	(42 521)	(9.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	30 369	9.1%	12 276	3.7%	10 414	3.1%	282 286	84.2%	335 345	9.2%	(16 733)	(5.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 688	3.8%	8 601	2.2%	7 331	1.9%	359 911	92.2%	390 530	10.7%	(54 843)	(14.0%)	-	-
Receivables from Exchange Transactions - Waste Management	13 246	3.7%	7 774	2.2%	7 216	2.0%	330 802	92.1%	359 039	9.9%	(49 412)	(13.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 877	3.3%	22 482	3.2%	22 308	3.2%	626 957	90.3%	694 624	19.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	4 620	1.2%	3 315	0.9%	96 515	26.1%	265 917	71.8%	370 367	10.2%	(14 726)	(4.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	188 571	5.2%	94 276	2.6%	173 223	4.8%	3 181 877	87.5%	3 637 948	100.0%	(315 330)	(8.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 886	12.5%	2 244	4.1%	1 643	3.0%	44 220	80.4%	54 993	1.5%	-	-	-	-
Commercial	56 341	15.1%	10 783	2.9%	95 797	25.6%	211 015	56.4%	373 937	10.3%	(428)	(.1%)	-	-
Households	125 344	3.9%	81 249	2.5%	75 783	2.4%	2 926 642	91.2%	3 209 018	88.2%	(314 903)	(9.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	188 571	5.2%	94 276	2.6%	173 223	4.8%	3 181 877	87.5%	3 637 948	100.0%	(315 330)	(8.7%)	-	-

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	127 976	11.9%	161 255	15.0%	165 069	14.4%	630 643	58.7%	1 074 984	20.9%
Bulk Water	6 611	11.9%	6 722	12.1%	2 626	4.7%	39 614	71.3%	55 574	1.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	72 767	1.8%	28 172	.7%	9 301	.2%	3 907 715	97.3%	4 017 956	78.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	207 355	4.0%	196 189	3.8%	166 996	3.2%	4 577 973	88.9%	5 148 513	100.0%

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Financial Manager	Ms Morufa Moloto	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
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	4 709 690	1 124 693	23.9%	1 124 693	23.9%	980 603	24.5%	14.7%
Exchange Revenue								
Service charges - Electricity	1 792 979	396 963	22.1%	396 963	22.1%	318 046	24.0%	24.8%
Service charges - Water	552 380	103 593	18.8%	103 593	18.8%	108 872	19.3%	(4.8%)
Service charges - Waste Water Management	164 245	37 373	22.8%	37 373	22.8%	36 939	22.4%	1.2%
Service charges - Waste Management	226 015	40 374	17.9%	40 374	17.9%	34 878	23.3%	15.8%
Sale of Goods and Rendering of Services	19 087	3 923	20.6%	3 923	20.6%	4 150	22.7%	(5.5%)
Agency services	2 961	709	23.9%	709	23.9%	705	1.5%	-6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	307 020	76 268	24.8%	76 268	24.8%	71 784	26.5%	6.2%
Interest earned from Current and Non Current Assets	4 145	2 334	56.3%	2 334	56.3%	329	25.1%	610.2%
Dividends	200	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 000	4 279	22.5%	4 279	22.5%	3 884	22.1%	10.2%
Licence and permits	432	52	12.1%	52	12.1%	69	14.7%	(24.5%)
Operational Revenue	67 415	3 425	5.1%	3 425	5.1%	7 172	18.3%	(62.2%)
Non-Exchange Revenue								
Property rates	874 676	185 810	21.2%	185 810	21.2%	176 903	21.9%	5.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 353	7 324	25.0%	7 324	25.0%	6 006	22.6%	21.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	584 869	245 110	41.9%	245 110	41.9%	195 527	38.5%	25.4%
Interest	66 484	17 155	25.8%	17 155	25.8%	15 339	27.5%	11.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	(1 572)	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	4 909 490	859 594	17.5%	859 594	17.5%	1 386 261	33.0%	(38.0%)
Employee related costs	1 063 989	258 550	24.3%	258 550	24.3%	251 921	24.3%	2.6%
Remuneration of councillors	34 141	7 723	22.6%	7 723	22.6%	5 640	17.4%	36.9%
Bulk purchases - electricity	1 650 385	273 088	16.5%	273 088	16.5%	425 847	36.8%	(35.9%)
Inventory consumed	206 690	33 752	16.3%	33 752	16.3%	16 993	11.5%	98.6%
Debt impairment	722 059	120 343	16.7%	120 343	16.7%	523 870	77.6%	(77.0%)
Depreciation and amortisation	297 385	-	-	-	-	-	-	-
Interest	99 331	58 121	58.5%	58 121	58.5%	94 622	42.5%	(38.6%)
Contracted services	455 941	67 544	14.8%	67 544	14.8%	49 173	13.5%	37.4%
Transfers and subsidies	5 900	-	-	-	-	41	1.0%	(100.0%)
Irrecoverable debts written off	156 949	-	-	-	-	-	-	-
Operational costs	216 719	40 472	18.7%	40 472	18.7%	18 154	8.4%	122.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(199 800)	265 099		265 099		(405 657)		
Transfers and subsidies - capital (monetary allocations)	216 069	47 192	21.8%	47 192	21.8%	1 000	5%	4 619.2%
Transfers and subsidies - capital (in-kind)	7 000	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 268	312 292		312 292		(404 657)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 268	312 292		312 292		(404 657)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 268	312 292		312 292		(404 657)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 268	312 292		312 292		(404 657)		

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	241 269	40 340	16.7%	40 340	16.7%	18 332	8.3%	120.0%
National Government	216 069	40 340	18.7%	40 340	18.7%	17 335	8.6%	132.7%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	7 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	223 069	40 340	18.1%	40 340	18.1%	17 335	8.2%	132.7%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	18 200	-	-	-	-	997	10.0%	(100.0%)
Capital Expenditure Functional	241 269	40 340	16.7%	40 340	16.7%	18 332	8.3%	120.0%
Municipal governance and administration	6 700	-	-	-	-	2	-2%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6 700	-	-	-	-	2	-2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	5 664	-	-	-	-	2 577	46.8%	(100.0%)
Community and Social Services	2 000	-	-	-	-	2 540	84.7%	(100.0%)
Sport And Recreation	3 664	-	-	-	-	37	1.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 500	-	-	-	-	638	3.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	12 000	-	-	-	-	638	5.5%	(100.0%)
Environmental Protection	500	-	-	-	-	-	-	-
Trading Services	216 404	40 340	18.6%	40 340	18.6%	15 116	7.8%	166.9%
Energy sources	69 404	4 630	6.7%	4 630	6.7%	996	1.8%	365.0%
Water Management	64 000	18 005	28.1%	18 005	28.1%	9 290	30.5%	93.8%
Waste Water Management	82 000	16 864	20.6%	16 864	20.6%	4 831	4.6%	249.1%
Waste Management	1 000	840	84.0%	840	84.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	4 102 052	915 354	22.3%	915 354	22.3%	809 513	25.6%	13.1%
Property rates	699 741	120 446	17.2%	120 446	17.2%	130 346	23.1%	(7.6%)
Service charges	2 188 495	405 693	18.5%	405 693	18.5%	368 296	23.9%	10.2%
Other revenue	408 423	22 592	5.5%	22 592	5.5%	35 417	10.6%	(36.2%)
Transfers and Subsidies - Operational	584 869	256 567	43.9%	256 567	43.9%	197 523	38.9%	29.9%
Transfers and Subsidies - Capital	216 069	110 056	50.9%	110 056	50.9%	77 930	37.3%	41.2%
Interest	4 295	-	-	-	-	-	-	-
Dividends	160	-	-	-	-	-	-	-
Payments	(3 881 997)	(666 211)	17.2%	(666 211)	17.2%	(222 609)	7.6%	199.3%
Suppliers and employees	(3 777 016)	(666 211)	17.6%	(666 211)	17.6%	(222 609)	8.2%	199.3%
Finance charges	(99 331)	-	-	-	-	-	-	-
Transfers and grants	(5 650)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	220 055	249 142	113.2%	249 142	113.2%	586 904	251.7%	(57.5%)
Cash Flow from Investing Activities								
Receipts	1 416	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 416	-	-	-	-	-	-	-
Payments	(234 269)	(62 833)	26.8%	(62 833)	26.8%	(17 760)	8.4%	253.8%
Capital assets	(234 269)	(62 833)	26.8%	(62 833)	26.8%	(17 760)	8.4%	253.8%
Net Cash from/(used) Investing Activities	(232 852)	(62 833)	27.0%	(62 833)	27.0%	(17 760)	8.4%	253.8%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(607)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(607)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	(607)	5.9%	(100.0%)
Net Increase/(Decrease) in cash held	(12 797)	186 309	(1 455.8%)	186 309	(1 455.8%)	568 537	5 022.0%	(67.2%)
Cash/cash equivalents at the year begin:	28 477	36 223	127.2%	36 223	127.2%	9 969	24.8%	263.4%
Cash/cash equivalents at the year end:	15 679	222 478	1 418.9%	222 478	1 418.9%	587 051	1 140.0%	(62.1%)

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	38 789	2.1%	26 964	1.5%	21 763	1.2%	1 752 037	95.2%	1 839 553	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	110 901	7.7%	62 585	4.4%	84 518	5.9%	1 174 776	82.0%	1 432 780	18.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 607	5.4%	29 186	2.8%	64 070	6.2%	881 348	85.6%	1 030 211	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 254	2.0%	9 326	1.4%	7 783	1.2%	624 951	95.4%	655 314	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 741	2.8%	10 057	2.1%	9 344	1.9%	450 818	93.2%	483 960	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 839	100.0%	1 839	-	-	-	-	-
Interest on Arrear Debtor Accounts	32 758	4.5%	32 104	4.4%	63 406	8.7%	604 239	82.5%	732 507	9.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	1 671 665	99.9%	1 672 749	21.3%	-	-	-	-
Other	345	-	185	-	554	-	-	-	-	-	-	-	-	-
Total By Income Source	265 394	3.4%	170 407	2.2%	251 439	3.2%	7 161 673	91.2%	7 848 913	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 678	7.3%	7 295	5.5%	5 651	4.3%	109 098	82.8%	131 722	1.7%	-	-	-	-
Commercial	167 602	2.6%	126 488	2.0%	220 322	3.4%	5 951 845	92.0%	6 466 257	82.4%	-	-	-	-
Households	88 115	7.0%	36 624	2.9%	25 465	2.0%	1 100 730	88.0%	1 250 934	15.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	265 394	3.4%	170 407	2.2%	251 439	3.2%	7 161 673	91.2%	7 848 913	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	-	-	305 514	7.0%	2 124	-	4 031 776	92.9%	4 339 414	61.2%
Bulk Water	-	-	-	-	-	-	70 635	100.0%	70 635	1.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 417	1.4%	8 817	.3%	6 730	.3%	2 626 003	98.0%	2 679 967	37.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	38 417	.5%	314 331	4.4%	8 854	.1%	6 728 414	94.9%	7 090 015	100.0%

Contact Details

Municipal Manager	Mr Humphry Sizwe Majsela	013 690 6208
Financial Manager	Ms Veronica Ndhlou	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 361 424	570 043	24.1%	570 043	24.1%	535 938	25.1%	6.4%
Exchange Revenue								
Service charges - Electricity	920 000	209 509	22.8%	209 509	22.8%	212 972	24.6%	(1.6%)
Service charges - Water	135 184	18 684	13.8%	18 684	13.8%	24 971	19.5%	(25.2%)
Service charges - Waste Water Management	91 013	25 869	28.4%	25 869	28.4%	24 175	28.0%	7.0%
Service charges - Waste Management	112 886	29 403	26.0%	29 403	26.0%	26 831	27.6%	9.6%
Sale of Goods and Rendering of Services	8 289	2 864	34.5%	2 864	34.5%	1 072	13.6%	167.1%
Agency services	29 726	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 465	2 725	36.5%	2 725	36.5%	1 595	43.4%	70.9%
Interest earned from Current and Non Current Assets	42 910	-	-	-	-	5 834	14.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	18 811	5 420	28.8%	5 420	28.8%	4 697	26.2%	15.4%
Rental from Fixed Assets	1 503	589	39.2%	589	39.2%	526	36.8%	12.0%
Licence and permits	8 401	1 638	19.5%	1 638	19.5%	1 078	13.5%	52.0%
Operational Revenue	110 755	2 585	2.3%	2 585	2.3%	1 144	2.2%	126.0%
Non-Exchange Revenue								
Property rates	485 662	124 903	25.7%	124 903	25.7%	117 385	25.5%	6.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 064	1 395	7.0%	1 395	7.0%	375	2.0%	272.5%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	339 267	137 826	40.6%	137 826	40.6%	111 915	38.0%	23.2%
Interest	6 171	2 375	38.5%	2 375	38.5%	1 369	45.1%	73.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 703	4 256	55.2%	4 256	55.2%	-	-	(100.0%)
Other Gains	15 615	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 435 283	621 729	25.5%	621 729	25.5%	494 597	22.2%	25.7%
Employee related costs	770 918	190 072	24.7%	190 072	24.7%	164 073	22.1%	15.8%
Remuneration of councillors	29 910	7 007	23.4%	7 007	23.4%	6 826	24.0%	2.7%
Bulk purchases - electricity	670 449	189 395	28.2%	189 395	28.2%	154 436	23.2%	22.6%
Inventory consumed	91 177	18 505	20.3%	18 505	20.3%	13 098	21.2%	41.3%
Debt impairment	31 133	-	-	-	-	-	-	-
Depreciation and amortisation	254 773	100 852	39.6%	100 852	39.6%	65 545	25.0%	53.9%
Interest	62 526	23	-	23	-	-	-	(100.0%)
Contracted services	303 739	54 213	17.8%	54 213	17.8%	57 522	30.5%	(5.8%)
Transfers and subsidies	6 819	1 135	16.6%	1 135	16.6%	25	4.4%	4 440.6%
Irrecoverable debts written off	22 345	(35)	(2%)	(35)	(2%)	1 154	4.4%	(103.0%)
Operational costs	186 288	60 561	32.5%	60 561	32.5%	31 918	24.0%	89.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	5 205	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 859)	(51 686)		(51 686)		41 341		
Transfers and subsidies - capital (monetary allocations)	205 584	11 721	5.7%	11 721	5.7%	7 520	2.8%	55.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131 726	(39 965)		(39 965)		48 861		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	131 726	(39 965)		(39 965)		48 861		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	131 726	(39 965)		(39 965)		48 861		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	131 726	(39 965)		(39 965)		48 861		

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	234 741	22 558	9.6%	22 558	9.6%	86 203	13.4%	(73.8%)
National Government	205 584	11 721	5.7%	11 721	5.7%	17 293	6.5%	(32.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 584	11 721	5.7%	11 721	5.7%	17 293	6.5%	(32.2%)
Borrowing	-	7 482	-	7 482	-	32 315	16.9%	(76.8%)
Internally generated funds	29 156	3 355	11.5%	3 355	11.5%	36 595	19.8%	(90.8%)
Capital Expenditure Functional	234 741	22 558	9.6%	22 558	9.6%	86 203	13.4%	(73.8%)
Municipal governance and administration	2 672	2 672		2 672		2 697	6.2%	(.9%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	2 672	-	2 672	-	2 697	6.2%	(.9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	10 200	-		-		1 749	7.5%	(100.0%)
Community and Social Services	8 000	-	-	-	-	-	-	-
Sport And Recreation	2 200	-	-	-	-	1 749	51.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 231	762	2.2%	762	2.2%	2 273	3.4%	(66.5%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 231	762	2.2%	762	2.2%	2 273	3.4%	(66.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	190 309	19 124	10.0%	19 124	10.0%	79 484	15.6%	(75.9%)
Energy sources	57 206	241	4%	241	4%	42 203	43.6%	(99.4%)
Water Management	118 952	18 441	15.5%	18 441	15.5%	32 010	9.1%	(42.4%)
Waste Water Management	14 152	-	-	-	-	4 341	9.5%	(100.0%)
Waste Management	-	442	-	442	-	931	6.3%	(52.5%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	2 582 571	499 676	19.3%	499 676	19.3%	454 668	19.8%	9.9%
Property rates	461 379	57 640	12.5%	57 640	12.5%	79 892	18.1%	(27.9%)
Service charges	1 346 678	175 815	13.1%	175 815	13.1%	149 504	13.3%	17.6%
Other revenue	192 954	21 458	11.1%	21 458	11.1%	8 498	6.4%	152.5%
Transfers and Subsidies - Operational	335 267	171 684	51.2%	171 684	51.2%	113 865	38.7%	50.8%
Transfers and Subsidies - Capital	203 384	73 080	35.9%	73 080	35.9%	100 000	37.4%	(26.9%)
Interest	42 910	-	-	-	-	2 909	7.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(1 798 117)	(226 757)	12.6%	(226 757)	12.6%	(106 493)	5.7%	112.9%
Suppliers and employees	(1 717 345)	(226 757)	13.2%	(226 757)	13.2%	(106 493)	6.0%	112.9%
Finance charges	(80 772)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	784 454	272 920	34.8%	272 920	34.8%	348 176	80.6%	(21.6%)
Cash Flow from Investing Activities								
Receipts	10 698	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 703	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 995	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(228 241)	(33 324)	14.6%	(33 324)	14.6%	(81 521)	13.3%	(59.1%)
Capital assets	(228 241)	(33 324)	14.6%	(33 324)	14.6%	(81 521)	13.3%	(59.1%)
Net Cash from/(used) Investing Activities	(217 543)	(33 324)	15.3%	(33 324)	15.3%	(81 521)	13.4%	(59.1%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	(375)	(2%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(375)	-	(100.0%)
Payments	(64 807)	-	-	-	-	-	-	-
Repayment of borrowing	(64 807)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(64 807)	-	-	-	-	(375)	(8%)	(100.0%)
Net Increase/(Decrease) in cash held	502 104	239 595	47.7%	239 595	47.7%	266 280	(208.5%)	(10.0%)
Cash/cash equivalents at the year begin:	220 000	124 778	56.7%	124 778	56.7%	369 171	76.3%	(66.2%)
Cash/cash equivalents at the year end:	722 104	364 046	50.4%	364 046	50.4%	635 131	178.3%	(42.7%)

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	9 699	20.0%	3 416	7.0%	2 451	5.0%	33 042	68.0%	48 608	11.8%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 264	45.5%	6 148	7.5%	3 074	3.8%	35 372	43.2%	81 858	19.8%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 957	25.2%	9 082	7.0%	5 972	4.6%	82 579	63.2%	130 590	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 516	21.9%	2 279	6.7%	1 695	4.9%	22 765	66.5%	34 255	8.3%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 525	22.7%	2 537	6.8%	1 836	4.9%	24 640	65.6%	37 537	9.1%	23	1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	36	100.0%	36	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 776	5.5%	1 665	5.2%	1 943	4.8%	27 026	84.4%	32 010	7.8%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	4 797	10.0%	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 797	10.0%	1 905	4.0%	1 232	2.6%	40 133	83.5%	48 067	11.6%	3	-	-	-
Total By Income Source	102 534	24.8%	27 033	6.5%	17 801	4.3%	265 592	64.3%	412 959	100.0%	39	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 333	32.9%	3 004	18.5%	2 265	14.0%	5 607	34.6%	16 210	3.9%	-	-	-	-
Commercial	56 247	28.0%	12 795	6.4%	6 084	3.0%	125 957	62.6%	201 083	48.7%	15	-	-	-
Households	40 954	20.9%	11 233	5.7%	9 452	4.8%	134 028	68.5%	195 667	47.4%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	102 534	24.8%	27 033	6.5%	17 801	4.3%	265 592	64.3%	412 959	100.0%	39	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	71	100.0%	71	8.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 932	33.0%	34	4.1%	-	-	5 924	66.6%	8 890	99.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 932	32.7%	34	4.1%	-	-	5 995	66.9%	8 961	100.0%

Contact Details

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Mr Mothiba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	4 154 810	1 218 114	29.3%	1 218 114	29.3%	1 032 934	26.5%	17.9%
Exchange Revenue								
Service charges - Electricity	1 516 162	404 573	26.7%	404 573	26.7%	346 320	23.0%	16.8%
Service charges - Water	138 167	29 221	21.1%	29 221	21.1%	27 597	20.8%	5.9%
Service charges - Waste Water Management	25 746	5 548	21.5%	5 548	21.5%	5 711	21.0%	(2.9%)
Service charges - Waste Management	159 571	39 566	24.8%	39 566	24.8%	37 659	23.2%	5.1%
Sale of Goods and Rendering of Services	14 444	4 171	28.9%	4 171	28.9%	3 952	30.1%	5.5%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 791	20 076	56.1%	20 076	56.1%	6 801	24.7%	195.2%
Interest earned from Current and Non Current Assets	4 162	3 581	86.0%	3 581	86.0%	1 383	77.5%	158.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40 725	1 447	3.6%	1 447	3.6%	1 353	2.4%	7.0%
Licence and permits	1 825	30	1.7%	30	1.7%	-	-	(100.0%)
Operational Revenue	116 196	9 529	8.2%	9 529	8.2%	15 088	8.7%	(36.8%)
Non-Exchange Revenue								
Property rates	1 029 663	254 785	24.7%	254 785	24.7%	204 669	25.1%	24.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 155	783	12.7%	783	12.7%	815	7.0%	(4.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 062 704	444 805	41.9%	444 805	41.9%	381 587	39.6%	16.6%
Interest	3 492	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	8	-	-	-	-	-	-	-
Operating Expenditure	3 916 389	829 861	21.2%	829 861	21.2%	893 320	24.0%	(7.1%)
Employee related costs	1 201 915	312 998	26.0%	312 998	26.0%	281 147	23.6%	11.3%
Remuneration of councillors	64 813	10 043	15.5%	10 043	15.5%	16 382	26.0%	(38.7%)
Bulk purchases - electricity	1 312 621	391 657	29.8%	391 657	29.8%	354 705	31.2%	10.4%
Inventory consumed	89 944	11 189	12.4%	11 189	12.4%	10 787	16.0%	3.7%
Debt impairment	144 304	-	-	-	-	-	-	-
Depreciation and amortisation	543 500	-	-	-	-	138 435	28.8%	(100.0%)
Interest	26 739	0	-	0	-	0	-	384.8%
Contracted services	413 359	66 062	16.0%	66 062	16.0%	40 720	8.9%	62.2%
Transfers and subsidies	3 437	-	-	-	-	7 161	392.1%	(100.0%)
Irrecoverable debts written off	-	1 209	-	1 209	-	17 544	13.3%	(93.1%)
Operational costs	115 756	36 702	31.7%	36 702	31.7%	26 438	16.0%	38.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	238 422	388 253		388 253		139 615		
Transfers and subsidies - capital (monetary allocations)	455 474	148 892	32.7%	148 892	32.7%	36 059	7.5%	312.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	693 896	537 145		537 145		175 674		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	693 896	537 145		537 145		175 674		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	693 896	537 145		537 145		175 674		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	693 896	537 145		537 145		175 674		

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	645 474	143 059	22.2%	143 059	22.2%	49 801	7.6%	187.3%
National Government	455 474	129 472	28.4%	129 472	28.4%	35 298	7.4%	266.8%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	2 110	49.3%	(100.0%)
Transfers recognised - capital	455 474	129 472	28.4%	129 472	28.4%	37 408	7.7%	246.1%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	190 000	13 588	7.2%	13 588	7.2%	12 393	7.4%	9.6%
Capital Expenditure Functional	645 474	143 059	22.2%	143 059	22.2%	49 801	7.6%	187.3%
Municipal governance and administration	33 000	1 002	3.0%	1 002	3.0%	6 771	34.2%	(85.2%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	33 000	1 002	3.0%	1 002	3.0%	6 771	34.2%	(85.2%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	40 195	7 922	19.7%	7 922	19.7%	-	-	(100.0%)
Community and Social Services	21 595	6 797	31.5%	6 797	31.5%	-	-	(100.0%)
Sport And Recreation	15 600	-	-	-	-	-	-	-
Public Safety	3 000	1 125	37.5%	1 125	37.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	318 123	95 836	30.1%	95 836	30.1%	22 857	7.9%	319.3%
Planning and Development	500	-	-	-	-	-	-	-
Road Transport	317 623	95 836	30.2%	95 836	30.2%	22 857	7.9%	319.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	254 155	38 299	15.1%	38 299	15.1%	20 174	6.9%	89.8%
Energy sources	71 158	19 515	27.4%	19 515	27.4%	7 788	5.0%	150.6%
Water Management	74 456	17 353	23.3%	17 353	23.3%	9 847	13.1%	76.2%
Waste Water Management	94 741	1 432	1.5%	1 432	1.5%	2 539	4.5%	(43.6%)
Waste Management	13 800	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	4 416 983	1 709 873	38.7%	1 709 873	38.7%	1 137 825	27.1%	50.3%
Property rates	978 180	169 772	17.4%	169 772	17.4%	187 512	24.3%	(9.5%)
Service charges	1 747 663	375 826	21.5%	375 826	21.5%	387 431	21.6%	(3.0%)
Other revenue	131 689	581 772	441.8%	581 772	441.8%	455 605	235.4%	27.7%
Transfers and Subsidies - Operational	1 062 704	442 497	41.6%	442 497	41.6%	6 789	.7%	6 417.9%
Transfers and Subsidies - Capital	455 474	136 474	30.0%	136 474	30.0%	92 340	19.2%	47.8%
Interest	41 272	3 531	8.6%	3 531	8.6%	8 148	-	(56.7%)
Dividends	-	-	-	-	-	-	-	-
Payments	(3 722 626)	(2 437 583)	65.5%	(2 437 583)	65.5%	(1 557 039)	44.7%	56.6%
Suppliers and employees	(3 692 450)	(2 437 583)	66.0%	(2 437 583)	66.0%	(1 557 039)	45.2%	56.6%
Finance charges	(26 739)	-	-	-	-	-	-	-
Transfers and grants	(3 437)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	694 357	(727 710)	(104.8%)	(727 710)	(104.8%)	(419 215)	(58.1%)	73.6%
Cash Flow from Investing Activities								
Receipts	289	315	109.0%	315	109.0%	79	3.8%	296.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	289	315	109.0%	315	109.0%	79	3.8%	296.9%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(645 474)	(143 059)	22.2%	(143 059)	22.2%	(49 801)	7.6%	187.3%
Capital assets	(645 474)	(143 059)	22.2%	(143 059)	22.2%	(49 801)	7.6%	187.3%
Net Cash from/(used) Investing Activities	(645 185)	(142 744)	22.1%	(142 744)	22.1%	(49 722)	7.6%	187.1%
Cash Flow from Financing Activities								
Receipts	(5 241)	592	(11.3%)	592	(11.3%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(5 241)	592	(11.3%)	592	(11.3%)	-	-	(100.0%)
Payments	(15 031)	-	-	-	-	-	-	-
Repayment of borrowing	(15 031)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(20 272)	592	(2.9%)	592	(2.9%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	28 900	(869 862)	(3 009.9%)	(869 862)	(3 009.9%)	(468 937)	(411.0%)	85.5%
Cash/cash equivalents at the year begin:	144 511	205 762	142.4%	205 762	142.4%	144 517	-	42.4%
Cash/cash equivalents at the year end:	173 410	(664 552)	(383.2%)	(664 552)	(383.2%)	(324 426)	(284.3%)	104.8%

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	10 378	8.1%	39	-	6 807	5.3%	111 501	86.6%	128 725	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	115 039	47.9%	203	.1%	42 715	17.8%	82 027	34.2%	239 985	22.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	61 090	16.1%	158	-	25 830	6.8%	293 153	77.1%	380 231	36.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 139	9.0%	1	-	1 189	5.0%	20 528	86.0%	23 857	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 771	11.0%	32	-	6 947	6.0%	96 000	82.9%	115 750	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	165	5.7%	-	-	115	4.0%	2 604	90.3%	2 884	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	7 185	7.3%	11	-	6 409	6.5%	85 349	86.3%	98 955	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2 541	3.8%	290	.4%	1 763	2.6%	62 468	93.2%	67 061	6.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	211 308	20.0%	734	.1%	91 776	8.7%	753 630	71.3%	1 057 449	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	28 438	13.6%	70	-	14 135	6.8%	165 890	79.6%	208 532	19.7%	-	-	-	-
Commercial	44 312	31.4%	7	-	14 645	10.4%	82 177	58.2%	141 140	13.3%	-	-	-	-
Households	136 995	19.7%	650	.1%	62 287	8.9%	496 439	71.3%	696 372	65.9%	-	-	-	-
Other	1 563	13.7%	8	.1%	709	6.2%	9 125	80.0%	11 405	1.1%	-	-	-	-
Total By Customer Group	211 308	20.0%	734	.1%	91 776	8.7%	753 630	71.3%	1 057 449	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	114 665	24.1%	179 724	37.8%	122 423	25.7%	58 856	12.4%	475 667	44.7%
Bulk Water	2 948	1.2%	3 708	1.5%	3 908	1.6%	240 705	95.8%	251 270	23.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 879	5.5%	33 219	10.3%	42 166	13.1%	228 972	71.1%	322 235	30.3%
Auditor-General	-	-	-	-	-	-	-	-	12 358	1.2%
Other	905	39.1%	892	38.5%	-	-	519	22.4%	2 316	.2%
Total	136 397	12.8%	217 543	20.4%	168 497	15.8%	541 409	50.9%	1 063 846	100.0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Financial Manager	Ms Zanele Malaza	013 759 2013

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	249 473	10 203	4.1%	10 203	4.1%	17 643	9.3%	(42.2%)
National Government	214 233	10 029	4.7%	10 029	4.7%	17 643	13.1%	(43.2%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	214 233	10 029	4.7%	10 029	4.7%	17 643	13.1%	(43.2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	35 240	174	.5%	174	.5%	-	-	(100.0%)
Capital Expenditure Functional	249 473	10 203	4.1%	10 203	4.1%	17 643	9.3%	(42.2%)
Municipal governance and administration	19 500	496	2.5%	496	2.5%	-	-	(100.0%)
Executive and Council	19 500	496	2.5%	496	2.5%	-	-	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 000	7 812	15.6%	7 812	15.6%	14 395	40.8%	(45.7%)
Planning and Development	10 000	-	-	-	-	-	-	-
Road Transport	40 000	7 812	19.5%	7 812	19.5%	14 395	53.3%	(45.7%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	179 973	1 895	1.1%	1 895	1.1%	3 248	3.2%	(41.7%)
Energy sources	54 026	1 895	3.5%	1 895	3.5%	2 954	6.4%	(35.8%)
Water Management	125 947	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	295	.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	2 473 845	753 599	30.5%	753 599	30.5%	591 776	27.1%	27.3%
Property rates	543 052	142 903	26.3%	142 903	26.3%	119 307	22.4%	19.8%
Service charges	1 354 795	269 271	19.9%	269 271	19.9%	249 723	22.8%	7.8%
Other revenue	79 844	186 573	233.7%	186 573	233.7%	186 490	46.2%	-
Transfers and Subsidies - Operational	281 921	115 162	40.8%	115 162	40.8%	4 700	24.8%	2 350.3%
Transfers and Subsidies - Capital	214 233	38 000	17.7%	38 000	17.7%	31 556	23.5%	20.4%
Interest	-	1 690	-	1 690	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Payments	(2 235 002)	(654 911)	29.3%	(654 911)	29.3%	(748 494)	45.0%	(12.3%)
Suppliers and employees	(2 215 507)	(657 312)	29.7%	(657 312)	29.7%	(748 494)	46.1%	(12.2%)
Finance charges	(19 495)	2 401	(12.3%)	2 401	(12.3%)	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	238 844	98 689	41.3%	98 689	41.3%	(156 716)	(30.2%)	(163.0%)
Cash Flow from Investing Activities								
Receipts	(35 716)	3 927	(11.0%)	3 927	(11.0%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	951	-	951	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(35 716)	2 976	(8.3%)	2 976	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(249 473)	(10 203)	4.1%	(10 203)	4.1%	(17 643)	9.3%	(42.2%)
Capital assets	(249 473)	(10 203)	4.1%	(10 203)	4.1%	(17 643)	9.3%	(42.2%)
Net Cash from/(used) Investing Activities	(285 189)	(6 276)	2.2%	(6 276)	2.2%	(17 643)	7.8%	(64.4%)
Cash Flow from Financing Activities								
Receipts	-	333	-	333	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	333	-	333	-	-	-	(100.0%)
Payments	(13 351)	-	-	-	-	-	-	-
Repayment of borrowing	(13 351)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 351)	333	(2.5%)	333	(2.5%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(59 697)	92 746	(155.4%)	92 746	(155.4%)	(174 361)	(61.4%)	(153.2%)
Cash/cash equivalents at the year begin:	198 307	(87 315)	(44.0%)	(87 315)	(44.0%)	198 456	114.8%	(144.0%)
Cash/cash equivalents at the year end:	138 610	202 283	145.9%	202 283	145.9%	23 230	5.1%	770.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 498	4.5%	19 331	2.6%	19 201	2.6%	670 697	90.3%	742 726	20.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	71 397	19.9%	38 086	10.6%	14 294	4.0%	235 769	65.6%	369 546	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 843	4.2%	16 115	1.8%	137 645	15.2%	713 237	78.8%	904 840	25.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 421	3.6%	5 669	2.5%	5 233	2.3%	211 732	91.6%	231 055	6.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 065	3.9%	4 549	2.5%	4 099	2.3%	163 510	91.2%	179 223	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 777	2.5%	1 749	2.5%	1 739	2.5%	65 084	92.5%	70 349	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	20 838	2.5%	19 184	2.3%	18 795	2.3%	769 995	92.9%	828 812	22.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	13 471	4.4%	5 566	1.8%	3 532	1.2%	282 011	92.6%	304 580	8.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	194 311	5.4%	110 248	3.0%	204 538	5.6%	3 112 034	85.9%	3 621 131	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 328	3.8%	20 115	2.4%	130 296	15.5%	657 765	78.3%	840 504	23.2%	-	-	-	-
Commercial	72 911	11.7%	35 758	5.7%	19 466	3.1%	495 174	79.4%	623 310	17.2%	-	-	-	-
Households	86 577	4.2%	52 779	2.5%	53 401	2.6%	1 892 728	90.8%	2 085 485	57.6%	-	-	-	-
Other	2 495	3.5%	1 596	2.2%	1 375	1.9%	66 367	92.4%	71 832	2.0%	-	-	-	-
Total By Customer Group	194 311	5.4%	110 248	3.0%	204 538	5.6%	3 112 034	85.9%	3 621 131	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	71 421	7.1%	53 594	5.3%	70 032	7.0%	810 171	80.6%	1 005 218	83.3%
Bulk Water	18 414	13.4%	28 974	21.2%	-	-	89 562	65.4%	136 950	11.4%
PAYE deductions	11 605	100.0%	-	-	-	-	-	-	11 605	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 388	100.0%	-	-	-	-	-	-	8 388	0.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 788	91.2%	697	6.5%	241	2.2%	1	-	10 726	0.9%
Auditor-General	1 403	100.0%	-	-	-	-	-	-	1 403	0.1%
Other	18 062	55.9%	-	-	-	-	14 223	44.1%	32 285	2.7%
Total	139 081	11.5%	83 264	6.9%	70 273	5.8%	913 956	75.7%	1 206 575	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 556 367	734 999	28.8%	734 999	28.8%	719 855	29.7%	2.1%
Exchange Revenue								
Service charges - Electricity	675 095	170 540	25.3%	170 540	25.3%	160 727	26.0%	6.1%
Service charges - Water	161 956	(13 984)	(8.6%)	(13 984)	(8.6%)	37 124	19.0%	(137.7%)
Service charges - Waste Water Management	51 710	(2 141)	(4.1%)	(2 141)	(4.1%)	12 202	20.7%	(117.5%)
Service charges - Waste Management	63 442	16 215	25.6%	16 215	25.6%	13 943	21.2%	16.3%
Sale of Goods and Rendering of Services	5 452	1 209	22.2%	1 209	22.2%	1 266	22.3%	(4.4%)
Agency services	14 000	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	67 109	15 821	23.6%	15 821	23.6%	22 897	27.0%	(30.9%)
Interest earned from Current and Non Current Assets	14 638	4 726	32.3%	4 726	32.3%	3 958	62.1%	19.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	10	-	-	-	-	-	-	-
Rental from Fixed Assets	2 205	704	31.9%	704	31.9%	430	24.8%	63.5%
Licence and permits	37	14	38.9%	14	38.9%	6	3.6%	126.7%
Operational Revenue	2 333	65	2.8%	65	2.8%	2 211	644.3%	(97.1%)
Non-Exchange Revenue								
Property rates	403 585	90 969	22.5%	90 969	22.5%	86 487	23.2%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	0	1.1%	0	1.1%	-	-	(100.0%)
Licences or permits	500	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 064 212	439 036	41.3%	439 036	41.3%	367 921	38.6%	19.3%
Interest	30 082	11 825	39.3%	11 825	39.3%	10 685	23.0%	10.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 551 637	358 631	14.1%	358 631	14.1%	411 696	16.1%	(12.9%)
Employee related costs	695 456	170 039	24.4%	170 039	24.4%	156 175	22.6%	8.9%
Remuneration of councillors	37 450	8 205	21.9%	8 205	21.9%	8 911	25.2%	(7.9%)
Bulk purchases - electricity	525 638	56 460	10.7%	56 460	10.7%	121 742	21.0%	(53.6%)
Inventory consumed	188 685	28 480	15.1%	28 480	15.1%	44 019	23.7%	(35.3%)
Debt impairment	220 000	-	-	-	-	-	-	-
Depreciation and amortisation	350 000	-	-	-	-	-	-	-
Interest	67 500	116	2%	116	2%	1 938	2.9%	(94.0%)
Contracted services	257 837	53 992	20.9%	53 992	20.9%	29 643	11.4%	82.1%
Transfers and subsidies	7 000	6 969	99.6%	6 969	99.6%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	202 071	34 771	17.2%	34 771	17.2%	49 268	31.9%	(29.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	(399)	-	(399)	-	1	-	(36 152.0%)
Surplus/(Deficit)	4 730	376 369		376 369		308 160		
Transfers and subsidies - capital (monetary allocations)	361 808	77 047	21.3%	77 047	21.3%	10 696	3.0%	620.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	366 538	453 415		453 415		318 855		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	366 538	453 415		453 415		318 855		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	366 538	453 415		453 415		318 855		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	366 538	453 415		453 415		318 855		

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	361 808	67 557	18.7%	67 557	18.7%	12 919	2.9%	422.9%
National Government	361 808	66 997	18.5%	66 997	18.5%	12 469	2.9%	437.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	361 808	66 997	18.5%	66 997	18.5%	12 469	2.9%	437.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	560	-	560	-	450	2.0%	24.3%
Capital Expenditure Functional	361 808	67 557	18.7%	67 557	18.7%	12 919	2.9%	422.9%
Municipal governance and administration								
Executive and Council	-	-	-	-	-	13	-	(100.0%)
Finance and administration	-	-	-	-	-	13	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	45 041	2 942	6.5%	2 942	6.5%	12	-	25 026.5%
Community and Social Services	24 799	1 776	7.2%	1 776	7.2%	-	-	(100.0%)
Sport And Recreation	1 500	-	-	-	-	-	-	-
Public Safety	18 742	1 166	6.2%	1 166	6.2%	-	-	(100.0%)
Health	-	-	-	-	-	12	-	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	169 667	29 322	17.3%	29 322	17.3%	6 636	3.9%	341.9%
Planning and Development	6 598	466	7.0%	466	7.0%	-	-	(100.0%)
Road Transport	163 069	28 857	17.7%	28 857	17.7%	6 636	4.0%	334.9%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	147 100	35 293	24.0%	35 293	24.0%	6 259	2.5%	463.9%
Energy sources	55 150	2 628	4.8%	2 628	4.8%	-	-	(100.0%)
Water Management	21 200	15 306	72.2%	15 306	72.2%	1 312	4.2%	1 066.3%
Waste Water Management	61 750	17 359	28.1%	17 359	28.1%	4 947	4.0%	250.9%
Waste Management	9 000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	2 449 876	1 123 012	45.8%	1 123 012	45.8%	974 165	39.9%	15.3%
Property rates	302 688	51 661	17.1%	51 661	17.1%	49 502	17.3%	4.4%
Service charges	687 743	173 408	25.2%	173 408	25.2%	167 499	20.4%	3.5%
Other revenue	18 787	351 611	1 871.6%	351 611	1 871.6%	703 977	73.0%	(50.1%)
Transfers and Subsidies - Operational	1 056 212	439 916	41.7%	439 916	41.7%	4 300	107.7%	10 129.7%
Transfers and Subsidies - Capital	369 808	101 689	27.5%	101 689	27.5%	44 929	12.4%	126.3%
Interest	14 638	4 726	32.3%	4 726	32.3%	3 958	62.1%	19.4%
Dividends	-	-	-	-	-	-	-	-
Payments	(2 240 007)	(651 184)	29.1%	(651 184)	29.1%	(629 684)	30.6%	3.4%
Suppliers and employees	(2 240 007)	(651 184)	29.1%	(651 184)	29.1%	(629 684)	30.6%	3.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	209 869	471 828	224.8%	471 828	224.8%	344 481	89.2%	37.0%
Cash Flow from Investing Activities								
Receipts	(11 248)	1 122	(10.0%)	1 122	(10.0%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(11 248)	1 122	(10.0%)	1 122	(10.0%)	-	-	(100.0%)
Payments	(361 808)	(67 557)	18.7%	(67 557)	18.7%	(12 919)	2.9%	422.9%
Capital assets	(361 808)	(67 557)	18.7%	(67 557)	18.7%	(12 919)	2.9%	422.9%
Net Cash from/(used) Investing Activities	(373 056)	(66 435)	17.8%	(66 435)	17.8%	(12 919)	2.8%	414.2%
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(163 186)	405 393	(248.4%)	405 393	(248.4%)	331 562	(444.4%)	22.3%
Cash/cash equivalents at the year begin:	3 839	205 609	5 355.7%	205 609	5 355.7%	224 655	5 852.1%	(8.5%)
Cash/cash equivalents at the year end:	(159 347)	611 247	(383.6%)	611 247	(383.6%)	331 562	(468.5%)	84.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 283	3.0%	22 728	2.8%	13 876	1.7%	744 992	92.4%	805 879	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68 310	24.4%	15 136	5.4%	10 330	3.7%	186 455	66.5%	280 231	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 961	3.3%	17 179	2.1%	14 777	1.8%	765 500	92.9%	824 467	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 060	3.1%	6 392	2.5%	3 905	1.5%	240 973	92.9%	259 329	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 087	1.9%	4 051	1.5%	3 782	1.4%	257 447	95.2%	270 366	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	43	100.0%	43	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 396	1.3%	9 550	1.3%	9 139	1.3%	697 564	96.1%	725 649	22.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 696	1.7%	1 267	1.3%	1 481	1.5%	96 009	95.6%	100 453	3.1%	-	-	-	-
Total By Income Source	143 793	4.4%	76 302	2.3%	57 289	1.8%	2 989 033	91.5%	3 266 418	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	20 479	8.7%	8 396	3.6%	7 484	3.2%	197 853	84.5%	234 212	7.2%	-	-	-	-
Commercial	60 521	13.8%	16 270	3.7%	11 390	2.6%	349 941	79.9%	438 122	13.4%	-	-	-	-
Households	62 763	2.4%	51 595	2.0%	38 371	1.5%	2 438 287	94.1%	2 591 016	79.3%	-	-	-	-
Other	31	1.0%	41	1.3%	44	1.4%	2 952	96.2%	3 068	1.0%	-	-	-	-
Total By Customer Group	143 793	4.4%	76 302	2.3%	57 289	1.8%	2 989 033	91.5%	3 266 418	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	106 716	16.6%	74 283	11.6%	50 828	7.9%	409 714	63.9%	641 540	82.5%
Bulk Water	49 636	43.3%	3 893	3.4%	3 063	2.7%	58 047	50.6%	114 639	14.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 652	86.8%	2 530	12.4%	-	-	163	.8%	20 346	2.6%
Auditor-General	67	8.4%	85	10.6%	58	7.3%	586	73.6%	796	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	174 071	22.4%	80 790	10.4%	53 950	6.9%	468 510	60.3%	777 321	100.0%

Contact Details

Municipal Manager	Prof Mashigo (Acting)	012 318 9220
Financial Manager	Mr Siza Rikhotso	012 318 9220

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	7 967 455	744 552	9.3%	744 552	9.3%	(124 762)	(1.8%)	(696.8%)
Exchange Revenue								
Service charges - Electricity	4 278 259	373 180	8.7%	373 180	8.7%	920 120	24.9%	(59.4%)
Service charges - Water	595 954	93 614	15.7%	93 614	15.7%	136 695	24.7%	(31.5%)
Service charges - Waste Water Management	432 405	33 734	7.8%	33 734	7.8%	44 493	11.0%	(24.2%)
Service charges - Waste Management	173 148	30 351	17.5%	30 351	17.5%	41 143	26.6%	(26.2%)
Sale of Goods and Rendering of Services	9 809	4 712	48.0%	4 712	48.0%	4 957	60.5%	(4.9%)
Agency services	94 282	14 608	15.5%	14 608	15.5%	13 919	12.6%	4.9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	477 919	88 635	18.5%	88 635	18.5%	(1 796 156)	(419.6%)	(104.9%)
Interest earned from Current and Non Current Assets	27 383	3 064	11.2%	3 064	11.2%	1 796	6.8%	70.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	15 859	1 767	11.1%	1 767	11.1%	3 120	22.2%	(43.4%)
Licence and permits	12 130	-	-	-	-	16	.1%	(100.0%)
Operational Revenue	10 793	326	3.0%	326	3.0%	355	3.4%	(8.3%)
Non-Exchange Revenue								
Property rates	549 646	71 580	13.0%	71 580	13.0%	131 701	25.5%	(45.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 587	35	.4%	35	.4%	291	3.1%	(88.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 273 193	28 898	2.3%	28 898	2.3%	371 966	33.0%	(92.2%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 088	49	.7%	49	.7%	822	12.8%	(94.1%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	7 349 869	625 693	8.5%	625 693	8.5%	1 191 100	18.3%	(47.5%)
Employee related costs	927 473	135 305	14.6%	135 305	14.6%	199 700	22.1%	(32.2%)
Remuneration of councillors	71 890	11 267	15.7%	11 267	15.7%	16 840	23.7%	(33.1%)
Bulk purchases - electricity	3 116 723	218 281	7.0%	218 281	7.0%	657 448	25.1%	(66.8%)
Inventory consumed	589 354	56 416	9.6%	56 416	9.6%	88 039	16.1%	(35.9%)
Debt impairment	881 129	-	-	-	-	-	-	-
Depreciation and amortisation	497 859	61 818	12.4%	61 818	12.4%	92 727	19.3%	(33.3%)
Interest	62 123	15	.1%	15	.1%	946	1.1%	(98.4%)
Contracted services	883 153	80 091	9.1%	80 091	9.1%	73 335	10.4%	9.2%
Transfers and subsidies	21 164	16	.1%	16	.1%	265	1.3%	(93.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	299 000	62 482	20.9%	62 482	20.9%	61 802	24.7%	1.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	617 587	118 859		118 859		(1 315 862)		
Transfers and subsidies - capital (monetary allocations)	495 464	36 221	7.3%	36 221	7.3%	5 994	1.4%	504.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 113 051	155 080		155 080		(1 309 868)		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 113 051	155 080		155 080		(1 309 868)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 113 051	155 080		155 080		(1 309 868)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 113 051	155 080		155 080		(1 309 868)		

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	614 998	16 926	2.8%	16 926	2.8%	26 862	4.3%	(37.0%)
National Government	495 464	16 957	3.4%	16 957	3.4%	22 256	5.2%	(23.8%)
Provincial Government	600	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	496 064	16 957	3.4%	16 957	3.4%	22 256	5.2%	(23.8%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	118 933	(31)	-	(31)	-	4 606	2.4%	(100.7%)
Capital Expenditure Functional	614 998	16 926	2.8%	16 926	2.8%	26 862	4.3%	(37.0%)
Municipal governance and administration	38 469	-	-	-	-	-	-	-
Executive and Council	19 519	-	-	-	-	-	-	-
Finance and administration	18 700	-	-	-	-	-	-	-
Internal audit	250	-	-	-	-	-	-	-
Community and Public Safety	31 625	35	.1%	35	.1%	7 890	10.9%	(99.6%)
Community and Social Services	16 520	-	-	-	-	5 865	19.1%	(100.0%)
Sport And Recreation	11 855	35	.3%	35	.3%	129	.6%	(73.0%)
Public Safety	2 250	-	-	-	-	1 896	10.6%	(100.0%)
Housing	1 000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	222 779	7 326	3.3%	7 326	3.3%	6 510	3.3%	12.5%
Planning and Development	6 724	-	-	-	-	2 528	8.1%	(100.0%)
Road Transport	215 855	7 326	3.4%	7 326	3.4%	3 982	2.4%	84.0%
Environmental Protection	200	-	-	-	-	-	-	-
Trading Services	322 125	9 565	3.0%	9 565	3.0%	12 462	4.1%	(23.2%)
Energy sources	125 051	(14)	-	(14)	-	2 362	1.6%	(100.6%)
Water Management	20 333	1 619	8.0%	1 619	8.0%	3 370	12.0%	(52.0%)
Waste Water Management	171 851	7 961	4.6%	7 961	4.6%	6 730	5.6%	18.3%
Waste Management	4 890	-	-	-	-	-	-	-
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	7 442 677	842 325	11.3%	842 325	11.3%	434 218	6.3%	94.0%
Property rates	453 065	-	-	-	-	-	-	-
Service charges	5 031 425	-	-	-	-	-	-	-
Other revenue	166 670	842 325	505.4%	842 325	505.4%	-	-	(100.0%)
Transfers and Subsidies - Operational	1 273 193	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	495 464	-	-	-	-	434 218	181.6%	(100.0%)
Interest	22 860	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(5 956 436)	(74)		(74)				(100.0%)
Suppliers and employees	(5 935 273)	(74)	-	(74)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(21 164)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 486 241	842 251	56.7%	842 251	56.7%	434 218	10.0%	94.0%
Cash Flow from Investing Activities								
Receipts	775	-		-		-		-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	775	-	-	-	-	-	-	-
Payments	(707 247)	-		-		-		-
Capital assets	(707 247)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(706 472)	-		-		-		-
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	779 769	842 251	108.0%	842 251	108.0%	434 218	11.9%	94.0%
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	779 769	842 251	108.0%	842 251	108.0%	434 086	10.5%	94.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	106 974	6.7%	-	-	35 501	2.2%	1 442 608	91.0%	1 585 083	24.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	155 115	26.4%	-	-	23 275	4.0%	409 131	69.6%	587 522	9.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	69 471	11.7%	-	-	18 545	3.1%	504 503	85.1%	592 519	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	32 444	7.8%	-	-	11 465	2.8%	372 732	89.5%	416 641	6.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	30 748	6.2%	-	-	11 015	2.2%	453 547	91.6%	495 310	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 348	3.9%	(104)	(.3%)	568	1.6%	33 171	94.8%	34 982	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	89 531	3.9%	-	-	43 498	1.9%	2 149 873	94.2%	2 282 902	35.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	77 614	15.8%	(16 601)	(3.4%)	10 570	2.1%	421 117	85.5%	492 700	7.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	563 245	8.7%	(16 705)	(.3%)	154 438	2.4%	5 786 681	89.2%	6 487 659	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 988	20.8%	(39)	-	3 371	4.1%	61 261	75.1%	81 581	1.3%	-	-	-	-
Commercial	185 394	37.9%	(19 300)	(3.9%)	25 947	5.3%	297 224	60.7%	489 266	7.5%	-	-	-	-
Households	282 840	5.5%	(6 158)	(.1%)	102 543	2.0%	4 763 503	92.6%	5 142 728	79.3%	-	-	-	-
Other	78 023	10.1%	8 792	1.1%	22 577	2.9%	664 693	85.9%	774 085	11.9%	-	-	-	-
Total By Customer Group	563 245	8.7%	(16 705)	(.3%)	154 438	2.4%	5 786 681	89.2%	6 487 659	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7	-	(8)	-	(7)	-	65 315	100.0%	65 307	25.7%
Bulk Water	7 584	10.4%	-	-	-	-	65 495	89.6%	73 079	28.8%
PAYE deductions	6	100.0%	-	-	-	-	-	-	6	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1	100.0%	-	-	-	-	-	-	1	-
Loan repayments	-	-	-	-	-	-	643	100.0%	643	.3%
Trade Creditors	62 023	74.3%	48	.1%	(669)	(.8%)	22 088	26.5%	83 491	32.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	126	4%	(115)	(.4%)	(113)	(.4%)	31 567	100.3%	31 464	12.4%
Total	69 747	27.5%	(74)	-	(789)	(.3%)	185 108	72.9%	253 991	100.0%

Contact Details

Municipal Manager	Mr K. Bokanyo (Acting)	014 590 3551
Financial Manager	Ms Vivian Mditshuli	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
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	4 214 556	1 112 909	26.4%	1 112 909	26.4%	1 056 765	26.3%	5.3%
Exchange Revenue								
Service charges - Electricity	1 100 940	258 664	23.5%	258 664	23.5%	262 614	23.3%	(1.5%)
Service charges - Water	787 552	170 718	21.7%	170 718	21.7%	174 960	22.3%	(2.4%)
Service charges - Waste Water Management	162 319	36 694	22.6%	36 694	22.6%	37 039	21.3%	(9%)
Service charges - Waste Management	254 856	50 379	19.8%	50 379	19.8%	51 117	22.9%	(1.4%)
Sale of Goods and Rendering of Services	8 971	1 880	21.0%	1 880	21.0%	1 491	17.8%	26.1%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	558 181	148 874	26.7%	148 874	26.7%	130 623	27.9%	14.0%
Interest earned from Current and Non Current Assets	9 761	2 146	22.0%	2 146	22.0%	1 785	19.3%	20.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 300	2 249	24.2%	2 249	24.2%	1 964	24.2%	14.5%
Licence and permits	8 909	1 966	22.1%	1 966	22.1%	1 838	18.4%	7.0%
Operational Revenue	77 620	9 728	12.5%	9 728	12.5%	7 483	8.5%	30.0%
Non-Exchange Revenue								
Property rates	561 076	167 177	29.8%	167 177	29.8%	158 774	31.3%	5.3%
Surcharges and Taxes	241	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 104	612	19.7%	612	19.7%	634	14.0%	(3.6%)
Licences or permits	50	-	-	-	-	30	7.1%	(100.0%)
Transfer and subsidies - Operational	616 921	250 629	40.6%	250 629	40.6%	213 943	38.1%	17.1%
Interest	54 756	11 194	20.4%	11 194	20.4%	12 468	27.1%	(10.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	3	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	4 287 708	613 697	14.3%	613 697	14.3%	677 046	17.2%	(9.4%)
Employee related costs	785 821	181 394	23.1%	181 394	23.1%	171 350	23.0%	5.9%
Remuneration of councillors	41 586	8 902	21.4%	8 902	21.4%	8 894	22.5%	.1%
Bulk purchases - electricity	1 109 287	133 891	12.1%	133 891	12.1%	8 863	.8%	1 410.7%
Inventory consumed	536 125	66 160	12.3%	66 160	12.3%	62 514	36.7%	5.8%
Debt impairment	579 349	-	-	-	-	-	-	-
Depreciation and amortisation	440 000	94 826	21.6%	94 826	21.6%	90 776	20.6%	4.5%
Interest	10 711	241	2.3%	241	2.3%	335	3.3%	(28.1%)
Contracted services	465 092	62 317	13.4%	62 317	13.4%	62 782	14.4%	(.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	63	-	63	-	204 185	25.9%	(100.0%)
Operational costs	319 737	65 903	20.6%	65 903	20.6%	67 347	29.9%	(2.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 152)	499 212		499 212		379 718		
Transfers and subsidies - capital (monetary allocations)	191 469	637	.3%	637	.3%	10 782	6.3%	(94.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 317	499 850		499 850		390 500		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	118 317	499 850		499 850		390 500		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 317	499 850		499 850		390 500		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 317	499 850		499 850		390 500		

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	231 469	4 098	1.8%	4 098	1.8%	15 818	7.3%	(74.1%)
National Government	191 469	4 089	2.1%	4 089	2.1%	13 945	8.2%	(70.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	191 469	4 089	2.1%	4 089	2.1%	13 945	8.2%	(70.7%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	40 000	8	-	8	-	1 872	4.0%	(99.6%)
Capital Expenditure Functional	231 469	4 098	1.8%	4 098	1.8%	15 818	7.3%	(74.1%)
Municipal governance and administration	10 000	8	.1%	8	.1%	(62)	(.4%)	(113.1%)
Executive and Council	2 000	8	.4%	8	.4%	(62)	(.5%)	(113.1%)
Finance and administration	8 000	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	7 800	-	-	-	-	150	.8%	(100.0%)
Community and Social Services	800	-	-	-	-	-	-	-
Sport And Recreation	7 000	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	150	5.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 685	2 195	5.0%	2 195	5.0%	6 993	12.2%	(68.6%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	43 685	2 195	5.0%	2 195	5.0%	6 993	12.2%	(68.6%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	169 985	1 895	1.1%	1 895	1.1%	8 430	7.3%	(77.5%)
Energy sources	19 406	-	-	-	-	2 847	5.1%	(100.0%)
Water Management	56 893	-	-	-	-	301	1.0%	(100.0%)
Waste Water Management	53 672	1 340	2.5%	1 340	2.5%	-	-	(100.0%)
Waste Management	40 014	554	1.4%	554	1.4%	5 282	50.6%	(89.5%)
Other	-	-	-	-	-	307	3.3%	(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	3 243 533	1 692 074	52.2%	1 692 074	52.2%	1 538 673	49.2%	10.0%
Property rates	448 861	131 815	29.4%	131 815	29.4%	107 718	29.5%	22.4%
Service charges	1 868 568	254 370	13.6%	254 370	13.6%	248 242	14.7%	2.5%
Other revenue	107 954	989 087	916.2%	989 087	916.2%	910 398	384.1%	8.6%
Transfers and Subsidies - Operational	611 134	255 554	41.8%	255 554	41.8%	217 313	38.7%	17.6%
Transfers and Subsidies - Capital	197 256	61 374	31.1%	61 374	31.1%	55 000	32.4%	11.6%
Interest	9 761	(126)	(1.3%)	(126)	(1.3%)	2	-	(5 400.4%)
Dividends	-	-	-	-	-	-	-	-
Payments	(3 025 072)	(552 805)	18.3%	(552 805)	18.3%	(709 537)	23.1%	(22.1%)
Suppliers and employees	(3 025 072)	(552 805)	18.3%	(552 805)	18.3%	(709 537)	23.1%	(22.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	218 461	1 139 268	521.5%	1 139 268	521.5%	829 137	1 387.6%	37.4%
Cash Flow from Investing Activities								
Receipts	(33)	3	(8.3%)	3	(8.3%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(33)	3	(8.3%)	3	(8.3%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(231 469)	(4 098)	1.8%	(4 098)	1.8%	(15 818)	7.3%	(74.1%)
Capital assets	(231 469)	(4 098)	1.8%	(4 098)	1.8%	(15 818)	7.3%	(74.1%)
Net Cash from/(used) Investing Activities	(231 502)	(4 095)	1.8%	(4 095)	1.8%	(15 818)	7.3%	(74.1%)
Cash Flow from Financing Activities								
Receipts	2 500	(948)	(37.9%)	(948)	(37.9%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 500	(948)	(37.9%)	(948)	(37.9%)	-	-	(100.0%)
Payments	(4 800)	-	-	-	-	-	-	-
Repayment of borrowing	(4 800)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 300)	(948)	41.2%	(948)	41.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(15 341)	1 134 226	(7 393.4%)	1 134 226	(7 393.4%)	813 319	(522.0%)	39.5%
Cash/cash equivalents at the year begin:	213 000	62 116	29.2%	62 116	29.2%	(118 011)	(38.0%)	(152.6%)
Cash/cash equivalents at the year end:	197 659	1 238 999	626.8%	1 238 999	626.8%	1 038 222	669.7%	19.3%

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	87 913	2.9%	59 232	2.0%	53 502	1.8%	2 794 821	93.3%	2 995 468	36.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87 707	13.5%	36 527	5.6%	22 252	3.4%	502 881	77.4%	649 367	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 242	7.0%	17 003	3.6%	37 701	8.0%	384 336	81.4%	472 282	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 449	2.4%	7 205	1.8%	6 505	1.7%	368 010	94.1%	391 169	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 161	2.3%	14 503	1.8%	13 836	1.8%	740 449	94.1%	786 949	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	56 354	2.1%	54 996	2.1%	54 552	2.0%	2 505 871	93.8%	2 671 773	32.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	7 938	2.4%	9 909	3.0%	3 082	.9%	310 730	93.7%	331 659	4.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	300 763	3.6%	199 375	2.4%	191 428	2.3%	7 607 100	91.7%	8 298 666	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 540	10.4%	9 243	9.1%	18 280	18.0%	63 513	62.5%	101 577	1.2%	-	-	-	-
Commercial	75 537	11.6%	28 134	4.3%	21 611	3.3%	524 494	80.7%	649 776	7.8%	-	-	-	-
Households	214 686	2.8%	161 997	2.1%	151 537	2.0%	7 019 093	93.0%	7 547 314	90.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	300 763	3.6%	199 375	2.4%	191 428	2.3%	7 607 100	91.7%	8 298 666	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	168 182	8.8%	164 035	8.6%	141 747	7.4%	1 430 915	75.1%	1 904 879	56.4%
Bulk Water	121 515	8.4%	61 280	4.3%	54 514	3.8%	1 201 056	83.5%	1 438 365	41.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 892	10.9%	7 881	8.7%	53 821	59.5%	18 925	20.9%	90 519	2.6%
Auditor-General	1 781	97.5%	3	.2%	3	.2%	40	2.2%	1 827	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	301 370	8.8%	233 200	6.8%	250 085	7.3%	2 650 936	77.2%	3 435 591	100.0%

Contact Details

Municipal Manager	Ms Lesego Seametso	018 487 8009
Financial Manager	Mr O Kgoete (Acting)	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 145 574	576 175	26.9%	576 175	26.9%	590 550	28.0%	(2.4%)
Exchange Revenue								
Service charges - Electricity	1 095 220	241 135	22.0%	241 135	22.0%	271 935	25.1%	(11.3%)
Service charges - Water	142 940	34 555	24.2%	34 555	24.2%	51 117	38.2%	(32.4%)
Service charges - Waste Water Management	78 682	30 170	38.3%	30 170	38.3%	26 197	35.0%	15.2%
Service charges - Waste Management	66 282	22 470	33.9%	22 470	33.9%	21 236	41.8%	5.8%
Sale of Goods and Rendering of Services	5 440	896	16.5%	896	16.5%	2 210	40.2%	(59.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	61 944	20 166	32.6%	20 166	32.6%	17 617	44.0%	14.5%
Interest earned from Current and Non Current Assets	12 500	9 284	74.3%	9 284	74.3%	3 169	15.8%	193.0%
Dividends	3	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 324	601	18.1%	601	18.1%	691	16.3%	(13.0%)
Licence and permits	20	1	3.6%	1	3.6%	6	155.7%	(87.1%)
Operational Revenue	2 045	(1 114)	(54.5%)	(1 114)	(54.5%)	(843)	(28.7%)	32.1%
Non-Exchange Revenue								
Property rates	238 167	65 360	27.4%	65 360	27.4%	61 524	26.5%	6.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 947	1	-	1	-	1 285	1.4%	(100.0%)
Licences or permits	14 975	2 846	19.0%	2 846	19.0%	378	2.3%	652.5%
Transfer and subsidies - Operational	395 440	144 076	36.4%	144 076	36.4%	134 030	38.2%	7.5%
Interest	12 644	5 730	45.3%	5 730	45.3%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 270 095	492 293	21.7%	492 293	21.7%	346 914	14.6%	41.9%
Employee related costs	595 159	145 080	24.4%	145 080	24.4%	5 361	.9%	2 606.0%
Remuneration of councillors	31 425	7 227	23.0%	7 227	23.0%	-	-	(100.0%)
Bulk purchases - electricity	850 478	119 261	14.0%	119 261	14.0%	181 527	24.4%	(34.3%)
Inventory consumed	47 890	2 930	6.1%	2 930	6.1%	14 984	30.8%	(80.4%)
Debt impairment	147 000	-	-	-	-	-	-	-
Depreciation and amortisation	258 611	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	251 381	42 971	17.1%	42 971	17.1%	61 186	20.5%	(29.8%)
Transfers and subsidies	1 300	117	9.0%	117	9.0%	15 537	170.0%	(99.2%)
Irrecoverable debts written off	-	0	-	0	-	47 501	20.7%	(100.0%)
Operational costs	86 851	174 705	201.2%	174 705	201.2%	20 819	21.0%	739.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(124 521)	83 882		83 882		243 636		
Transfers and subsidies - capital (monetary allocations)	133 042	-	-	-	-	8 491	4.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 521	83 882		83 882		252 127		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 521	83 882		83 882		252 127		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 521	83 882		83 882		252 127		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 521	83 882		83 882		252 127		

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	189 042	23 088	12.2%	23 088	12.2%	131 419	43.5%	(82.4%)
National Government	133 042	11 907	8.9%	11 907	8.9%	32 611	16.9%	(63.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
Transfers recognised - capital	133 042	11 907	8.9%	11 907	8.9%	32 611	16.9%	(63.5%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	56 000	11 181	20.0%	11 181	20.0%	98 808	90.4%	(88.7%)
Capital Expenditure Functional	189 042	23 088	12.2%	23 088	12.2%	131 593	43.6%	(82.5%)
Municipal governance and administration	20 000	5 484	27.4%	5 484	27.4%	56 741	392.0%	(90.3%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	20 000	5 484	27.4%	5 484	27.4%	56 741	749.0%	(90.3%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	31 758	259.8%	(100.0%)
Community and Social Services	-	-	-	-	-	23 236	260.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	6 212	365.4%	(100.0%)
Public Safety	-	-	-	-	-	2 309	143.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 000	16 087	22.3%	16 087	22.3%	9 339	31.0%	72.3%
Planning and Development	11 000	2 462	22.4%	2 462	22.4%	837	5.9%	194.1%
Road Transport	61 000	13 625	22.3%	13 625	22.3%	8 502	58.8%	60.3%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	97 042	1 516	1.6%	1 516	1.6%	33 756	13.8%	(95.5%)
Energy sources	37 350	-	-	-	-	2 675	3.3%	(100.0%)
Water Management	4 691	1 061	22.6%	1 061	22.6%	17 815	25.0%	(94.0%)
Waste Water Management	40 501	456	1.1%	456	1.1%	13 265	17.3%	(96.6%)
Waste Management	14 500	-	-	-	-	-	-	-
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	2 079 307	623 075	30.0%	623 075	30.0%	583 328	26.6%	6.8%
Property rates	222 497	34 891	15.7%	34 891	15.7%	50 153	27.8%	(30.4%)
Service charges	1 232 942	295 027	23.9%	295 027	23.9%	372 273	29.5%	(20.7%)
Other revenue	95 383	95 831	100.5%	95 831	100.5%	19 300	11.6%	396.5%
Transfers and Subsidies - Operational	395 440	163 066	41.2%	163 066	41.2%	136 940	38.0%	19.1%
Transfers and Subsidies - Capital	133 042	25 960	19.5%	25 960	19.5%	2 574	1.3%	908.5%
Interest	-	-	-	-	-	-	-	-
Dividends	3	8 299	252 109.0%	8 299	252 109.0%	2 087	5.2%	297.6%
Payments	(1 862 141)	(506 749)	27.2%	(506 749)	27.2%	(2 424 756)	131.2%	(79.1%)
Suppliers and employees	(1 862 141)	(506 749)	27.2%	(506 749)	27.2%	(2 424 756)	131.2%	(79.1%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	217 166	116 326	53.6%	116 326	53.6%	(1 841 428)	(528.2%)	(106.3%)
Cash Flow from Investing Activities								
Receipts	9 767	-	-	-	-	11	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	11	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(31 465)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	41 232	-	-	-	-	-	-	-
Payments	(189 042)	(26 239)	13.9%	(26 239)	13.9%	(13 379)	4.4%	96.1%
Capital assets	(189 042)	(26 239)	13.9%	(26 239)	13.9%	(13 379)	4.4%	96.1%
Net Cash from/(used) Investing Activities	(179 275)	(26 239)	14.6%	(26 239)	14.6%	(13 368)	3.7%	96.3%
Cash Flow from Financing Activities								
Receipts	-	170	-	170	-	611	-	(72.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	170	-	170	-	611	-	(72.2%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	170	-	170	-	611	-	(72.2%)
Net Increase/(Decrease) in cash held	37 892	90 257	238.2%	90 257	238.2%	(1 854 185)	10 781.7%	(104.9%)
Cash/cash equivalents at the year begin:	333 061	144 461	43.4%	144 461	43.4%	391 809	117.4%	(63.1%)
Cash/cash equivalents at the year end:	370 952	180 671	48.7%	180 671	48.7%	(1 473 774)	(465.6%)	(112.3%)

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	7 171	5.1%	7 241	5.1%	4 013	2.8%	123 103	87.0%	141 528	12.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 866	12.6%	43 154	14.0%	16 703	5.4%	210 125	68.0%	308 848	26.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 339	5.1%	9 630	5.3%	6 833	3.8%	155 766	85.8%	181 568	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 203	5.3%	5 506	4.0%	3 571	2.6%	120 303	88.1%	136 583	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 404	4.1%	3 365	3.1%	2 230	2.1%	98 371	90.8%	108 370	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	11.0%	14	4.9%	7	2.6%	231	81.5%	283	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 837	3.0%	9 360	3.2%	9 277	3.2%	262 407	90.5%	289 881	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(23 314)	(842.0%)	287	10.4%	204	7.4%	25 591	924.2%	2 769	2%	-	-	-	-
Total By Income Source	52 536	4.5%	78 557	6.7%	42 838	3.7%	995 897	85.1%	1 169 829	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 736	5.3%	8 492	9.5%	4 796	5.3%	71 787	79.9%	89 811	7.7%	-	-	-	-
Commercial	30 926	24.3%	7 684	6.0%	4 749	3.7%	83 931	65.9%	127 292	10.9%	-	-	-	-
Households	(11 218)	(2.7%)	43 979	10.8%	17 965	4.4%	357 430	87.6%	408 157	34.9%	-	-	-	-
Other	28 091	5.2%	18 402	3.4%	15 327	2.8%	482 749	88.6%	544 569	46.6%	-	-	-	-
Total By Customer Group	52 536	4.5%	78 557	6.7%	42 838	3.7%	995 897	85.1%	1 169 829	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	22	7%	2 224	75.5%	-	-	699	23.7%	2 945	31.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	603	9.6%	81	1.3%	94	1.5%	5 510	87.6%	6 288	68.1%
Total	625	6.8%	2 305	25.0%	94	1.0%	6 208	67.2%	9 232	100.0%

Contact Details

Municipal Manager	Mr Kgomoiso Kurube	018 299 5003
Financial Manager	Mr Tshepang Ngqobe	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 992 382	785 699	26.3%	785 699	26.3%	734 897	25.9%	6.9%
Exchange Revenue								
Service charges - Electricity	1 510 137	388 111	25.7%	388 111	25.7%	392 087	26.3%	(1.0%)
Service charges - Water	215 254	43 595	20.3%	43 595	20.3%	36 926	19.6%	18.1%
Service charges - Waste Water Management	151 600	37 967	25.0%	37 967	25.0%	36 331	26.5%	4.5%
Service charges - Waste Management	165 183	43 015	26.0%	43 015	26.0%	39 694	26.6%	8.4%
Sale of Goods and Rendering of Services	15 085	4 125	27.3%	4 125	27.3%	4 011	28.4%	2.9%
Agency services	19 282	10 316	53.5%	10 316	53.5%	3 269	17.7%	215.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 753	4 383	44.9%	4 383	44.9%	1 595	21.2%	174.9%
Interest earned from Current and Non Current Assets	35 000	12 155	34.7%	12 155	34.7%	4 878	81.3%	149.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	9	2	21.8%	2	21.8%	2	23.3%	(2.3%)
Rental from Fixed Assets	5 587	1 870	33.5%	1 870	33.5%	1 666	32.8%	12.3%
Licence and permits	3 445	825	23.9%	825	23.9%	1	-	121 588.6%
Operational Revenue	6 215	2 271	36.5%	2 271	36.5%	1 122	17.7%	102.4%
Non-Exchange Revenue								
Property rates	455 372	143 364	31.5%	143 364	31.5%	135 910	32.2%	5.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	120 113	1 193	1.0%	1 193	1.0%	717	.7%	66.3%
Licences or permits	2	2	83.2%	2	83.2%	464	23 213.5%	(99.6%)
Transfer and subsidies - Operational	278 722	91 428	32.8%	91 428	32.8%	75 964	30.1%	20.4%
Interest	1 622	751	46.3%	751	46.3%	262	24.8%	186.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	324	-	324	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	3 064 960	597 500	19.5%	597 500	19.5%	536 326	18.6%	11.4%
Employee related costs	834 245	171 332	20.5%	171 332	20.5%	163 948	20.7%	4.5%
Remuneration of councillors	37 159	9 612	25.9%	9 612	25.9%	7 920	22.5%	21.4%
Bulk purchases - electricity	1 104 485	333 654	30.2%	333 654	30.2%	300 202	29.1%	11.1%
Inventory consumed	105 239	8 914	8.5%	8 914	8.5%	8 870	10.6%	.5%
Debt impairment	159 517	14 400	9.0%	14 400	9.0%	13 879	9.5%	3.8%
Depreciation and amortisation	264 180	-	-	-	-	-	-	-
Interest	167 161	-	-	-	-	-	-	-
Contracted services	231 514	27 434	11.8%	27 434	11.8%	14 317	6.8%	91.6%
Transfers and subsidies	18 245	319	1.8%	319	1.8%	61	.2%	425.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	143 216	31 834	22.2%	31 834	22.2%	27 130	21.2%	17.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(72 579)	188 198		188 198		198 571		
Transfers and subsidies - capital (monetary allocations)	444 641	11 799	2.7%	11 799	2.7%	22 011	27.8%	(46.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	372 062	199 997		199 997		220 582		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	372 062	199 997		199 997		220 582		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	372 062	199 997		199 997		220 582		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	372 062	199 997		199 997		220 582		

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	457 423	14 550	3.2%	14 550	3.2%	29 300	22.4%	(50.3%)
National Government	347 762	9 944	2.9%	9 944	2.9%	19 769	31.6%	(49.7%)
Provincial Government	35 533	-	-	-	-	1 710	11.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	8 500	363	4.3%	363	4.3%	532	42.5%	(31.7%)
Transfers recognised - capital	391 795	10 307	2.6%	10 307	2.6%	22 011	27.8%	(53.2%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	65 629	4 242	6.5%	4 242	6.5%	7 289	14.2%	(41.8%)
Capital Expenditure Functional	457 423	14 550	3.2%	14 550	3.2%	29 300	22.4%	(50.3%)
Municipal governance and administration	20 908	1 831	8.8%	1 831	8.8%	1 198	8.1%	52.9%
Executive and Council	-	26	-	26	-	115	52.3%	(77.6%)
Finance and administration	20 908	1 805	8.6%	1 805	8.6%	1 083	7.5%	66.7%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	49 630	49	.1%	49	.1%	2 711	8.2%	(98.2%)
Community and Social Services	2 850	24	.9%	24	.9%	167	12.8%	(85.4%)
Sport And Recreation	8 100	24	.3%	24	.3%	553	6.0%	(95.6%)
Public Safety	5 135	-	-	-	-	-	-	-
Housing	33 545	-	-	-	-	1 992	11.3%	(100.0%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 619	781	2.3%	781	2.3%	8 260	44.0%	(90.5%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 619	781	2.3%	781	2.3%	8 260	44.1%	(90.5%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	352 266	11 889	3.4%	11 889	3.4%	17 132	26.7%	(30.6%)
Energy sources	41 401	3 956	9.6%	3 956	9.6%	13 558	45.3%	(70.8%)
Water Management	27 205	1 350	5.0%	1 350	5.0%	1 964	28.9%	(31.3%)
Waste Water Management	275 810	5 716	2.1%	5 716	2.1%	1 610	8.1%	255.0%
Waste Management	7 850	868	11.1%	868	11.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
Cash Flow from Operating Activities								
Receipts	3 238 628	1 368 338	42.3%	1 368 338	42.3%	1 645 598	60.7%	(16.8%)
Property rates	438 779	101 434	23.1%	101 434	23.1%	106 565	26.5%	(4.8%)
Service charges	1 970 240	470 068	23.9%	470 068	23.9%	415 643	22.0%	13.1%
Other revenue	71 246	643 506	903.2%	643 506	903.2%	1 073 263	1 348.3%	(40.0%)
Transfers and Subsidies - Operational	278 722	92 523	33.2%	92 523	33.2%	11 340	4.5%	715.9%
Transfers and Subsidies - Capital	444 641	47 302	10.6%	47 302	10.6%	33 909	42.8%	39.5%
Interest	35 000	13 504	38.6%	13 504	38.6%	4 878	81.3%	176.8%
Dividends	-	-	-	-	-	-	-	-
Payments	(2 641 263)	(840 915)	31.8%	(840 915)	31.8%	(727 449)	29.3%	15.6%
Suppliers and employees	(2 455 858)	(840 915)	34.2%	(840 915)	34.2%	(727 449)	31.9%	15.6%
Finance charges	(167 161)	-	-	-	-	-	-	-
Transfers and grants	(19 245)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	597 365	527 423	88.3%	527 423	88.3%	918 149	404.4%	(42.6%)
Cash Flow from Investing Activities								
Receipts	175	331	189.2%	331	189.2%	(292)	(2.0%)	(213.4%)
Proceeds on disposal of PPE	-	324	-	324	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	175	7	4.3%	7	4.3%	(292)	(106.6%)	(102.6%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(457 423)	(14 550)	3.2%	(14 550)	3.2%	(29 300)	22.4%	(50.3%)
Capital assets	(457 423)	(14 550)	3.2%	(14 550)	3.2%	(29 300)	22.4%	(50.3%)
Net Cash from/(used) Investing Activities	(457 248)	(14 219)	3.1%	(14 219)	3.1%	(29 592)	25.5%	(52.0%)
Cash Flow from Financing Activities								
Receipts	-	2 194	-	2 194	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 194	-	2 194	-	-	-	(100.0%)
Payments	(84 460)	-	-	-	-	-	-	-
Repayment of borrowing	(84 460)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(84 460)	2 194	(2.6%)	2 194	(2.6%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	55 657	515 399	926.0%	515 399	926.0%	888 557	2 755.0%	(42.0%)
Cash/cash equivalents at the year begin:	240 577	445 270	185.1%	445 270	185.1%	229 884	93.1%	93.7%
Cash/cash equivalents at the year end:	296 233	960 669	324.3%	960 669	324.3%	1 348 324	483.1%	(28.8%)

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	17 147	18.7%	5 759	6.3%	4 212	4.6%	64 481	70.4%	91 599	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 545	61.2%	8 960	5.9%	2 832	1.9%	46 874	31.0%	151 211	28.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 509	58.3%	3 375	5.2%	1 997	3.1%	21 496	33.4%	64 378	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 484	22.6%	2 838	5.6%	2 060	4.1%	34 363	67.7%	50 744	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 143	17.4%	4 124	5.5%	3 233	4.3%	55 174	72.9%	75 674	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	441	5.6%	298	3.8%	251	3.2%	6 825	87.3%	7 815	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42 953	51.1%	3 711	4.4%	2 265	2.7%	35 144	41.8%	84 073	16.0%	-	-	-	-
Total By Income Source	215 222	41.0%	29 067	5.5%	16 849	3.2%	264 356	50.3%	525 494	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 518	67.5%	1 409	6.5%	512	2.4%	5 085	23.6%	21 524	4.1%	-	-	-	-
Commercial	94 558	65.9%	7 397	5.2%	2 003	1.4%	39 635	27.6%	143 593	27.3%	-	-	-	-
Households	66 500	22.7%	17 526	6.0%	12 888	4.4%	196 059	66.9%	292 973	56.8%	-	-	-	-
Other	39 646	58.8%	2 735	4.1%	1 447	2.1%	23 577	35.0%	67 404	12.8%	-	-	-	-
Total By Customer Group	215 222	41.0%	29 067	5.5%	16 849	3.2%	264 356	50.3%	525 494	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	75 610	100.0%	-	-	-	-	-	-	75 610	93.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 321	100.0%	-	-	-	-	-	-	5 321	6.6%
Total	80 931	100.0%	-	-	-	-	-	-	80 931	100.0%

Contact Details

Municipal Manager	Dr. Johan Leibbrandt	021 807 4615
Financial Manager	Mr Bradley Brown	021 807 4623

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	2 284 927	669 257	29.3%	669 257	29.3%	620 847	29.5%	7.8%
Exchange Revenue								
Service charges - Electricity	913 669	246 769	27.0%	246 769	27.0%	228 981	27.0%	7.8%
Service charges - Water	185 622	33 411	18.0%	33 411	18.0%	41 991	23.8%	(20.4%)
Service charges - Waste Water Management	108 647	31 232	28.7%	31 232	28.7%	28 931	26.5%	8.0%
Service charges - Waste Management	107 654	30 696	28.5%	30 696	28.5%	29 387	30.9%	4.5%
Sale of Goods and Rendering of Services	22 190	5 738	25.9%	5 738	25.9%	5 304	16.7%	8.2%
Agency services	3 358	912	27.2%	912	27.2%	747	17.4%	22.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 413	5 014	32.5%	5 014	32.5%	3 312	36.3%	51.4%
Interest earned from Current and Non Current Assets	41 193	14 282	34.7%	14 282	34.7%	8 416	41.3%	69.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10 604	2 307	21.8%	2 307	21.8%	2 265	14.6%	1.9%
Licence and permits	7 872	2 091	26.6%	2 091	26.6%	1 882	31.7%	11.1%
Operational Revenue	19 346	12 854	66.4%	12 854	66.4%	12 208	23.0%	482.2%
Non-Exchange Revenue								
Property rates	473 589	176 482	37.3%	176 482	37.3%	168 802	38.5%	4.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131 570	22 812	17.3%	22 812	17.3%	17 943	14.4%	27.1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	240 911	83 724	34.8%	83 724	34.8%	80 052	37.5%	4.6%
Interest	3 293	933	28.3%	933	28.3%	624	27.7%	49.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	2 258 349	346 456	15.3%	346 456	15.3%	335 495	16.0%	3.3%
Employee related costs	617 694	0	-	0	-	125 713	20.1%	(100.0%)
Remuneration of councillors	22 097	-	-	-	-	5 581	26.5%	(100.0%)
Bulk purchases - electricity	636 393	209 518	32.9%	209 518	32.9%	142 966	25.9%	46.6%
Inventory consumed	100 449	11 671	11.6%	11 671	11.6%	8 021	9.6%	45.5%
Debt impairment	16 684	-	-	-	-	-	-	-
Depreciation and amortisation	220 283	60 875	27.6%	60 875	27.6%	-	-	(100.0%)
Interest	59 688	-	-	-	-	-	-	-
Contracted services	288 868	27 180	9.4%	27 180	9.4%	18 571	6.9%	46.4%
Transfers and subsidies	20 636	9 609	46.6%	9 609	46.6%	3 257	22.7%	195.1%
Irrecoverable debts written off	94 958	24	-	24	-	-	-	(100.0%)
Operational costs	180 599	27 579	15.3%	27 579	15.3%	31 386	19.7%	(12.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 578	322 800		322 800		285 352		
Transfers and subsidies - capital (monetary allocations)	103 856	10 911	10.5%	10 911	10.5%	14 223	9.3%	(23.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	130 434	333 712		333 712		299 575		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	130 434	333 712		333 712		299 575		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	130 434	333 712		333 712		299 575		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	130 434	333 712		333 712		299 575		

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	504 800	26 847	5.3%	26 847	5.3%	21 323	5.2%	25.9%
National Government	79 190	9 550	12.1%	9 550	12.1%	7 457	8.2%	28.1%
Provincial Government	24 666	1 361	5.5%	1 361	5.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	24 118	237	1.0%	237	1.0%	-	-	(100.0%)
Transfers recognised - capital	127 974	11 148	8.7%	11 148	8.7%	7 457	5.6%	49.5%
Borrowing	200 000	7 399	3.7%	7 399	3.7%	7 427	5.3%	(.4%)
Internally generated funds	176 826	8 299	4.7%	8 299	4.7%	6 439	4.7%	28.9%
Capital Expenditure Functional	504 800	26 847	5.3%	26 847	5.3%	21 323	5.2%	25.9%
Municipal governance and administration	34 691	1 402	4.0%	1 402	4.0%	3 098	7.3%	(54.7%)
Executive and Council	40	4	10.6%	4	10.6%	-	-	(100.0%)
Finance and administration	34 651	1 398	4.0%	1 398	4.0%	3 098	7.3%	(54.9%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	28 606	276	1.0%	276	1.0%	629	1.8%	(56.1%)
Community and Social Services	7 285	116	1.6%	116	1.6%	-	-	(100.0%)
Sport And Recreation	6 461	35	.5%	35	.5%	-	-	(100.0%)
Public Safety	6 966	-	-	-	-	-	-	-
Housing	7 894	125	1.6%	125	1.6%	629	4.1%	(80.1%)
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 480	4 265	4.5%	4 265	4.5%	5 383	5.8%	(20.8%)
Planning and Development	19 800	1 846	9.3%	1 846	9.3%	1 263	5.9%	46.1%
Road Transport	73 080	2 413	3.3%	2 413	3.3%	3 790	5.9%	(36.3%)
Environmental Protection	2 600	6	.2%	6	.2%	330	4.4%	(98.2%)
Trading Services	346 023	20 903	6.0%	20 903	6.0%	12 213	5.1%	71.2%
Energy sources	113 188	6 955	6.1%	6 955	6.1%	2 090	2.7%	232.7%
Water Management	117 150	9 208	7.9%	9 208	7.9%	2 572	5.5%	258.0%
Waste Water Management	53 140	1 104	2.1%	1 104	2.1%	7 551	13.2%	(85.4%)
Waste Management	62 545	3 637	5.8%	3 637	5.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
R thousands								
Cash Flow from Operating Activities								
Receipts	2 492 800	787 466	31.6%	787 466	31.6%	773 033	30.9%	1.9%
Property rates	481 350	472 811	98.2%	472 811	98.2%	515 484	122.3%	(8.3%)
Service charges	1 479 263	293 489	19.8%	293 489	19.8%	246 759	18.4%	18.9%
Other revenue	146 227	21 165	14.5%	21 165	14.5%	9 501	2.7%	122.8%
Transfers and Subsidies - Operational	240 911	2	-	2	-	1 232	0.5%	(99.8%)
Transfers and Subsidies - Capital	103 856	-	-	-	-	47	-	(100.0%)
Interest	41 193	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(2 064 281)	(369 606)	17.9%	(369 606)	17.9%	(42 799)	2.0%	763.6%
Suppliers and employees	(2 000 844)	(369 606)	18.5%	(369 606)	18.5%	(42 799)	2.1%	763.6%
Finance charges	(42 802)	-	-	-	-	-	-	-
Transfers and grants	(20 636)	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	428 518	417 860	97.5%	417 860	97.5%	730 234	209.7%	(42.8%)
Cash Flow from Investing Activities								
Receipts	(2 122)	(4 599)	216.7%	(4 599)	216.7%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 122)	(4 599)	216.7%	(4 599)	216.7%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(576 970)	(61 937)	10.7%	(61 937)	10.7%	(31 558)	7.7%	96.3%
Capital assets	(576 970)	(61 937)	10.7%	(61 937)	10.7%	(31 558)	7.7%	96.3%
Net Cash from/(used) Investing Activities	(579 092)	(66 536)	11.5%	(66 536)	11.5%	(31 558)	7.8%	110.8%
Cash Flow from Financing Activities								
Receipts	200 000	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	(55 632)	-	-	-	-	-	-	-
Repayment of borrowing	(55 632)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	144 368	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 206)	351 325	(5 661.0%)	351 325	(5 661.0%)	698 676	1 813.2%	(49.7%)
Cash/cash equivalents at the year begin:	432 641	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	426 435	931 626	218.5%	931 626	218.5%	698 676	272.7%	33.3%

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	12 530	8.6%	2 092	1.4%	3 179	2.2%	127 453	87.7%	145 254	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	69 895	54.7%	4 453	3.5%	6 833	5.3%	46 697	36.5%	127 878	26.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 065	26.1%	24 319	30.1%	1 982	2.5%	33 445	41.4%	80 811	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 501	17.0%	2 635	6.0%	623	1.4%	33 339	75.6%	44 098	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 946	10.9%	4 457	8.2%	919	1.7%	42 996	79.2%	54 318	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	629	4.4%	191	1.3%	195	1.4%	13 288	92.9%	14 303	3.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	568	3.8%	158	1.1%	184	1.2%	13 852	93.8%	14 762	3.1%	-	-	-	-
Total By Income Source	118 133	24.5%	38 304	8.0%	13 915	2.9%	311 071	64.6%	481 423	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 472	58.5%	1 103	18.6%	178	3.0%	1 184	19.9%	5 936	1.2%	-	-	-	-
Commercial	23 815	27.9%	5 575	6.5%	6 431	7.5%	49 592	58.1%	85 413	17.7%	-	-	-	-
Households	65 152	19.6%	26 171	7.9%	6 865	2.1%	233 833	70.4%	332 021	69.0%	-	-	-	-
Other	25 695	44.3%	5 455	9.4%	441	8%	26 462	45.6%	58 053	12.1%	-	-	-	-
Total By Customer Group	118 133	24.5%	38 304	8.0%	13 915	2.9%	311 071	64.6%	481 423	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	8 093	100.0%	-	-	-	-	-	-	8 093	38.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 968	100.0%	-	-	-	-	-	-	12 968	61.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 061	100.0%	-	-	-	-	-	-	21 061	100.0%

Contact Details

Municipal Manager	Ms Ms Geraldine Mettler	021 808 8025
Financial Manager	Mr Mr Kevin Carolus	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
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	3 117 845	691 009	22.2%	691 009	22.2%	576 052	20.0%	20.0%
Exchange Revenue								
Service charges - Electricity	916 429	224 535	24.5%	224 535	24.5%	182 610	19.0%	23.0%
Service charges - Water	218 058	40 233	18.5%	40 233	18.5%	35 815	21.4%	12.3%
Service charges - Waste Water Management	163 193	39 969	24.5%	39 969	24.5%	38 043	23.9%	5.1%
Service charges - Waste Management	156 470	38 521	24.6%	38 521	24.6%	36 464	28.4%	5.6%
Sale of Goods and Rendering of Services	113 636	23 169	20.4%	23 169	20.4%	18 561	18.5%	24.8%
Agency services	19 734	4 251	21.5%	4 251	21.5%	18 402	110.7%	(76.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 724	5 287	45.1%	5 287	45.1%	2 028	22.4%	160.7%
Interest earned from Current and Non Current Assets	42 415	13 995	33.0%	13 995	33.0%	6 618	11.6%	111.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 231	2 367	45.3%	2 367	45.3%	2 854	60.2%	(17.1%)
Licence and permits	677	228	33.6%	228	33.6%	63	10.7%	263.6%
Operational Revenue	44 874	22 355	49.8%	22 355	49.8%	10 694	35.7%	109.0%
Non-Exchange Revenue								
Property rates	441 578	127 720	28.9%	127 720	28.9%	112 192	30.3%	13.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	89 083	3 420	3.8%	3 420	3.8%	2 951	3.5%	15.9%
Licences or permits	4 161	517	12.4%	517	12.4%	787	24.0%	(34.3%)
Transfer and subsidies - Operational	635 102	138 709	21.8%	138 709	21.8%	108 070	19.5%	28.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	17 670	5 744	32.5%	5 744	32.5%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	237 810	(12)	-	(12)	-	(100)	-	(88.3%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	3 065 058	574 412	18.7%	574 412	18.7%	492 035	17.2%	16.7%
Employee related costs	708 327	150 438	21.2%	150 438	21.2%	138 896	19.1%	8.3%
Remuneration of councillors	30 568	6 220	20.3%	6 220	20.3%	6 201	23.7%	.3%
Bulk purchases - electricity	707 250	169 551	24.0%	169 551	24.0%	156 334	23.4%	8.5%
Inventory consumed	321 454	24 934	7.8%	24 934	7.8%	21 669	7.9%	15.1%
Debt impairment	95 146	-	-	-	-	-	-	-
Depreciation and amortisation	187 804	46 950	25.0%	46 950	25.0%	40 790	25.7%	15.1%
Interest	40 388	-	-	-	-	-	-	-
Contracted services	694 478	87 264	12.6%	87 264	12.6%	104 415	17.8%	(16.4%)
Transfers and subsidies	40 658	2 288	5.6%	2 288	5.6%	2 786	6.5%	(17.9%)
Irrecoverable debts written off	8 772	56 765	647.1%	56 765	647.1%	4 370	3.6%	1 199.0%
Operational costs	182 433	30 724	16.8%	30 724	16.8%	16 761	9.5%	83.3%
Losses on disposal of Assets	750	-	-	-	-	-	-	-
Other Losses	47 030	(724)	(1.5%)	(724)	(1.5%)	(189)	(4%)	283.8%
Surplus/(Deficit)	52 787	116 596		116 596		84 017		
Transfers and subsidies - capital (monetary allocations)	462 094	50 924	11.0%	50 924	11.0%	39 656	10.7%	28.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	514 881	167 520		167 520		123 673		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	514 881	167 520		167 520		123 673		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	514 881	167 520		167 520		123 673		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	514 881	167 520		167 520		123 673		

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	1 023 043	117 830	11.5%	117 830	11.5%	119 653	15.2%	(1.5%)
National Government	397 578	46 495	11.7%	46 495	11.7%	68 447	21.4%	(32.1%)
Provincial Government	-	-	-	-	-	8	.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
Transfers recognised - capital	397 578	46 495	11.7%	46 495	11.7%	68 454	21.2%	(32.1%)
Borrowing	376 685	38 834	10.3%	38 834	10.3%	31 944	10.4%	21.6%
Internally generated funds	248 780	32 502	13.1%	32 502	13.1%	19 255	12.2%	68.8%
Capital Expenditure Functional	1 023 043	117 830	11.5%	117 830	11.5%	119 653	15.2%	(1.5%)
Municipal governance and administration	10 310	898	8.7%	898	8.7%	1 737	19.1%	(48.3%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 250	898	8.8%	898	8.8%	1 717	19.0%	(47.7%)
Internal audit	60	-	-	-	-	20	27.0%	(100.0%)
Community and Public Safety	78 935	4 051	5.1%	4 051	5.1%	2 650	5.3%	52.9%
Community and Social Services	15 645	69	.4%	69	.4%	1 173	15.2%	(94.1%)
Sport And Recreation	20 027	1 398	7.0%	1 398	7.0%	62	.5%	2 155.2%
Public Safety	34 680	2 147	6.2%	2 147	6.2%	1 381	5.5%	55.5%
Housing	7 309	428	5.9%	428	5.9%	26	.6%	1 575.3%
Health	1 275	9	.7%	9	.7%	8	.5%	8.2%
Economic and Environmental Services	120 560	28 175	23.4%	28 175	23.4%	32 937	23.3%	(14.5%)
Planning and Development	20 657	365	1.8%	365	1.8%	165	1.6%	121.3%
Road Transport	99 903	27 810	27.8%	27 810	27.8%	32 772	25.0%	(15.1%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	812 417	84 705	10.4%	84 705	10.4%	82 285	14.0%	2.9%
Energy sources	259 846	12 823	4.9%	12 823	4.9%	8 313	5.5%	54.3%
Water Management	380 291	57 298	15.1%	57 298	15.1%	34 468	13.5%	66.2%
Waste Water Management	155 343	14 563	9.4%	14 563	9.4%	31 290	19.3%	(53.5%)
Waste Management	16 938	21	.1%	21	.1%	8 214	45.1%	(99.7%)
Other	820	-	-	-	-	44	18.6%	(100.0%)

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	3 156 952	2 348 507	74.4%	2 348 507	74.4%	1 632 534	51.6%	43.9%
Property rates	422 503	2 304 830	545.5%	2 304 830	545.5%	1 524 140	426.5%	51.2%
Service charges	1 465 211	(81)	-	(81)	-	43 322	2.9%	(100.2%)
Other revenue	154 250	17 570	11.4%	17 570	11.4%	34 156	9.3%	(48.6%)
Transfers and Subsidies - Operational	630 119	26 188	4.2%	26 188	4.2%	30 916	5.5%	(15.3%)
Transfers and Subsidies - Capital	459 142	-	-	-	-	-	-	-
Interest	25 727	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments	(2 520 230)	(1 067 842)	42.4%	(1 067 842)	42.4%	(809 618)	29.1%	31.9%
Suppliers and employees	(2 483 403)	(1 067 842)	43.0%	(1 067 842)	43.0%	(809 618)	29.5%	31.9%
Finance charges	(36 827)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	636 722	1 280 665	201.1%	1 280 665	201.1%	822 916	216.2%	55.6%
Cash Flow from Investing Activities								
Receipts	11 560	(59 770)	(517.0%)	(59 770)	(517.0%)	(3)	-	2 295 200.0%
Proceeds on disposal of PPE	-	2 186	-	2 186	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	11 560	(61 956)	(535.9%)	(61 956)	(535.9%)	(3)	-	2 379 164.4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments	(1 023 043)	(84 577)	8.3%	(84 577)	8.3%	(135 409)	17.2%	(37.5%)
Capital assets	(1 023 043)	(84 577)	8.3%	(84 577)	8.3%	(135 409)	17.2%	(37.5%)
Net Cash from/(used) Investing Activities	(1 011 482)	(144 347)	14.3%	(144 347)	14.3%	(135 412)	17.6%	6.6%
Cash Flow from Financing Activities								
Receipts	266 204	79	-	79	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	266 204	0	-	0	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	79	-	79	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	266 204	79	-	79	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(108 556)	1 136 397	(1 046.8%)	1 136 397	(1 046.8%)	687 504	(419.2%)	65.3%
Cash/cash equivalents at the year begin:	592 533	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	483 977	1 980 273	409.2%	1 980 273	409.2%	687 504	67.8%	188.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 963	27.6%	7 414	5.5%	4 496	3.4%	85 201	63.5%	134 075	29.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 370	78.7%	2 661	3.4%	1 068	1.4%	12 909	16.5%	78 008	17.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 777	55.3%	2 111	3.4%	1 431	2.3%	24 518	39.0%	62 837	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 979	29.8%	3 372	4.4%	2 921	3.8%	47 811	62.0%	77 084	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 280	30.5%	3 355	4.6%	2 933	4.0%	44 321	60.8%	72 869	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	17.0%	9	3.8%	7	3.1%	181	76.1%	238	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 685	6.1%	280	1.0%	312	1.1%	25 286	91.7%	27 563	6.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15 564)	(593.4%)	776	29.6%	459	17.5%	16 951	646.3%	2 623	6.6%	-	-	-	-
Total By Income Source	164 512	36.1%	19 980	4.4%	13 627	3.0%	257 179	56.5%	455 297	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 405	73.0%	563	4.9%	365	3.2%	2 187	19.0%	11 521	2.5%	-	-	-	-
Commercial	54 693	71.0%	1 717	2.2%	1 145	1.5%	19 469	25.3%	77 024	16.9%	-	-	-	-
Households	102 022	27.8%	17 675	4.8%	12 096	3.3%	234 665	64.0%	366 458	80.5%	-	-	-	-
Other	(609)	(207.2%)	25	8.5%	21	7.1%	857	291.6%	294	1.1%	-	-	-	-
Total By Customer Group	164 512	36.1%	19 980	4.4%	13 627	3.0%	257 179	56.5%	455 297	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	55 442	100.0%	-	-	-	-	-	-	55 442	55.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 524	100.0%	-	-	-	-	-	-	9 524	9.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 318	88.6%	3 554	10.1%	218	6%	247	7%	35 337	35.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	96 285	96.0%	3 554	3.5%	218	.2%	247	.2%	100 303	100.0%

Contact Details

Municipal Manager	Dr Michele Gratz	044 801 9065
Financial Manager	Mr Riaan Du Plessis	044 801 9033

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR SECONDARY CITIES
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	78 726 766	19 491 896	24.8%	19 491 896	24.8%	16 730 162	23.4%	16.5%
Exchange Revenue								
Service charges - Electricity	31 655 301	6 949 504	22.0%	6 949 504	22.0%	7 050 871	25.2%	(1.4%)
Service charges - Water	8 269 174	1 685 282	20.4%	1 685 282	20.4%	1 761 332	23.3%	(4.3%)
Service charges - Waste Water Management	3 107 421	719 021	23.1%	719 021	23.1%	677 750	23.0%	6.1%
Service charges - Waste Management	2 723 940	639 836	23.5%	639 836	23.5%	603 417	24.7%	6.0%
Sale of Goods and Rendering of Services	430 950	113 240	26.3%	113 240	26.3%	93 047	20.3%	21.7%
Agency services	254 687	45 941	18.0%	45 941	18.0%	55 381	18.8%	(17.0%)
Interest	-	-	-	-	-	1	-	(100.0%)
Interest earned from Receivables	2 682 652	777 638	29.0%	777 638	29.0%	(1 267 886)	(55.0%)	(161.3%)
Interest earned from Current and Non Current Assets	374 626	106 399	28.4%	106 399	28.4%	62 492	19.3%	70.3%
Dividends	265	27	10.1%	27	10.1%	-	-	(100.0%)
Rent on Land	19 871	6 002	30.2%	6 002	30.2%	5 209	27.5%	15.2%
Rental from Fixed Assets	340 436	59 094	17.4%	59 094	17.4%	50 713	20.3%	16.5%
Licence and permits	61 873	25 852	41.8%	25 852	41.8%	46 523	72.9%	(44.4%)
Operational Revenue	1 250 436	88 040	7.0%	88 040	7.0%	71 185	6.5%	23.7%
Non-Exchange Revenue								
Property rates	12 204 782	3 218 567	26.4%	3 218 567	26.4%	2 993 050	27.2%	7.5%
Surcharges and Taxes	28 499	10 869	38.1%	10 869	38.1%	5 030	16.1%	116.1%
Fines, penalties and forfeits	848 687	102 027	12.0%	102 027	12.0%	51 010	5.9%	100.0%
Licences or permits	30 034	6 985	23.3%	6 985	23.3%	4 914	16.2%	42.2%
Transfer and subsidies - Operational	13 248 763	4 663 059	35.2%	4 663 059	35.2%	4 279 158	34.1%	9.0%
Interest	311 049	94 470	30.4%	94 470	30.4%	73 707	27.2%	28.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	17 670	15 009	84.9%	15 009	84.9%	-	-	(100.0%)
Gains on disposal of Assets	79 291	6 483	8.2%	6 483	8.2%	1 055	1.0%	514.3%
Other Gains	786 354	158 551	20.2%	158 551	20.2%	112 204	15.0%	41.3%
Discontinued Operations	8	-	-	-	-	-	-	-
Operating Expenditure	77 410 365	16 327 308	21.1%	16 327 308	21.1%	14 857 622	20.9%	9.9%
Employee related costs	18 251 219	3 961 423	21.7%	3 961 423	21.7%	3 774 330	21.6%	5.0%
Remuneration of councillors	793 099	148 634	18.7%	148 634	18.7%	162 689	21.4%	(8.6%)
Bulk purchases - electricity	23 371 638	5 920 899	25.3%	5 920 899	25.3%	5 742 979	28.3%	3.1%
Inventory consumed	7 473 266	1 560 590	20.9%	1 560 590	20.9%	1 306 642	19.4%	19.4%
Debt impairment	7 129 665	547 543	7.7%	547 543	7.7%	583 678	26.8%	(6.2%)
Depreciation and amortisation	6 073 053	1 332 403	21.9%	1 332 403	21.9%	772 062	13.5%	72.6%
Interest	1 211 473	375 310	31.0%	375 310	31.0%	255 532	18.0%	46.9%
Contracted services	7 938 444	1 234 675	15.6%	1 234 675	15.6%	1 078 553	13.7%	14.5%
Transfers and subsidies	244 973	54 545	22.3%	54 545	22.3%	46 846	17.6%	16.4%
Irrecoverable debts written off	591 190	148 530	25.1%	148 530	25.1%	291 160	6.5%	(49.0%)
Operational costs	3 874 550	960 227	24.8%	960 227	24.8%	751 144	21.2%	27.8%
Losses on disposal of Assets	750	-	-	-	-	-	-	-
Other Losses	457 045	82 530	18.1%	82 530	18.1%	92 006	28.3%	(10.3%)
Surplus/(Deficit)	1 316 402	3 164 588		3 164 588		1 872 540		
Transfers and subsidies - capital (monetary allocations)	5 793 137	831 506	14.4%	831 506	14.4%	370 420	6.9%	124.5%
Transfers and subsidies - capital (in-kind)	7 000	(1 351)	(19.3%)	(1 351)	(19.3%)	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	7 116 538	3 994 743		3 994 743		2 242 960		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 116 538	3 994 743		3 994 743		2 242 960		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 116 538	3 994 743		3 994 743		2 242 960		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 116 538	3 994 743		3 994 743		2 242 960		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	15 403 742	1 095 435	7.1%	1 095 435	7.1%	936 028	11.0%	17.0%
National Government	5 232 180	769 976	14.7%	769 976	14.7%	474 996	9.7%	62.1%
Provincial Government	345 683	9 720	2.8%	9 720	2.8%	5 438	1.9%	78.7%
District Municipality	7 000	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	32 618	2 794	8.6%	2 794	8.6%	2 642	8.0%	5.8%
Transfers recognised - capital	5 617 482	782 489	13.9%	782 489	13.9%	483 075	9.2%	62.0%
Borrowing	1 183 254	143 140	12.1%	143 140	12.1%	182 529	13.7%	(21.6%)
Internally generated funds	8 603 007	169 805	2.0%	169 805	2.0%	270 424	13.7%	(37.2%)
Capital Expenditure Functional	8 744 255	1 140 551	13.0%	1 140 551	13.0%	936 202	11.0%	21.8%
Municipal governance and administration	450 985	55 608	12.3%	55 608	12.3%	121 613	22.2%	(54.3%)
Executive and Council	61 077	20 950	34.3%	20 950	34.3%	9 897	8.5%	111.7%
Finance and administration	389 498	34 658	8.9%	34 658	8.9%	111 696	25.9%	(69.0%)
Internal audit	410	-	-	-	-	20	5.0%	(100.0%)
Community and Public Safety	735 309	74 053	10.1%	74 053	10.1%	92 782	13.6%	(20.2%)
Community and Social Services	208 706	18 665	8.9%	18 665	8.9%	39 375	20.0%	(52.6%)
Sport And Recreation	208 057	27 111	13.0%	27 111	13.0%	40 100	19.0%	(32.4%)
Public Safety	85 237	4 915	5.8%	4 915	5.8%	5 740	5.2%	(14.4%)
Housing	222 884	21 427	9.6%	21 427	9.6%	7 558	5.2%	183.5%
Health	10 425	1 935	18.6%	1 935	18.6%	8	-	23 608.4%
Economic and Environmental Services	2 195 689	353 374	16.1%	353 374	16.1%	192 127	9.1%	83.9%
Planning and Development	420 586	54 849	13.0%	54 849	13.0%	29 208	6.3%	87.8%
Road Transport	1 766 515	298 380	16.9%	298 380	16.9%	162 589	10.0%	83.5%
Environmental Protection	8 568	144	1.7%	144	1.7%	330	2.6%	(56.3%)
Trading Services	5 352 128	657 075	12.3%	657 075	12.3%	529 083	10.2%	24.2%
Energy sources	1 699 977	88 416	5.2%	88 416	5.2%	118 578	7.3%	(25.4%)
Water Management	1 910 384	381 003	19.9%	381 003	19.9%	249 950	13.4%	52.4%
Waste Water Management	1 462 035	179 144	12.3%	179 144	12.3%	140 587	10.3%	27.4%
Waste Management	279 732	8 511	3.0%	8 511	3.0%	19 968	6.3%	(57.4%)
Other	10 164	442	4.3%	442	4.3%	598	2.1%	(26.1%)

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	66 664 986	18 012 354	27.0%	18 012 354	27.0%	19 343 443	27.9%	(6.9%)
Property rates	9 154 776	4 108 257	44.9%	4 108 257	44.9%	3 902 841	41.0%	5.3%
Service charges	35 216 602	4 606 558	13.1%	4 606 558	13.1%	6 422 723	17.2%	(28.3%)
Other revenue	5 273 339	4 365 898	82.8%	4 365 898	82.8%	5 417 648	80.1%	(19.4%)
Transfers and Subsidies - Operational	11 439 038	3 686 939	32.2%	3 686 939	32.2%	2 164 886	20.9%	70.3%
Transfers and Subsidies - Capital	5 214 062	1 181 332	22.7%	1 181 332	22.7%	1 401 514	27.5%	(15.7%)
Interest	366 968	55 044	15.0%	55 044	15.0%	31 744	8.4%	73.4%
Dividends	201	8 326	4 143.0%	8 326	4 143.0%	2 087	5.2%	298.9%
Payments	(55 545 659)	(11 954 554)	21.5%	(11 954 554)	21.5%	(13 774 697)	24.1%	(13.2%)
Suppliers and employees	(54 357 203)	(11 939 854)	22.0%	(11 939 854)	22.0%	(13 764 424)	24.7%	(13.3%)
Finance charges	(1 042 905)	(14 700)	1.4%	(14 700)	1.4%	(3 670)	0.3%	300.5%
Transfers and grants	(145 954)	-	-	-	-	(6 603)	4.3%	(100.0%)
Net Cash from/(used) Operating Activities	11 119 328	6 057 800	54.5%	6 057 800	54.5%	5 568 746	44.9%	8.8%
Cash Flow from Investing Activities								
Receipts	(215 563)	59 928	(27.8%)	59 928	(27.8%)	3 256	8.4%	1 740.4%
Proceeds on disposal of PPE	67 703	60 582	89.5%	60 582	89.5%	1 926	2.1%	3 045.6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(313 440)	(38 083)	12.1%	(38 083)	12.1%	1 614	(3.6%)	(2 460.0%)
Decrease (increase) in non-current investments	30 174	37 429	124.0%	37 429	124.0%	(283)	2.8%	(13 308.6%)
Payments	(7 895 339)	(1 167 797)	14.8%	(1 167 797)	14.8%	(911 583)	10.7%	28.1%
Capital assets	(7 895 339)	(1 167 797)	14.8%	(1 167 797)	14.8%	(911 583)	10.7%	28.1%
Net Cash from/(used) Investing Activities	(8 110 903)	(1 107 869)	13.7%	(1 107 869)	13.7%	(908 326)	10.7%	22.0%
Cash Flow from Financing Activities								
Receipts	1 070 032	1 430	.1%	1 430	.1%	(1 863)	(1%)	(176.7%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 072 773	0	-	0	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	(2 741)	1 430	(52.2%)	1 430	(52.2%)	(1 863)	(1.6%)	(176.7%)
Payments	(444 097)	(2 257)	.5%	(2 257)	.5%	(3 562)	.5%	(36.6%)
Repayment of borrowing	(444 097)	(2 257)	.5%	(2 257)	.5%	(3 562)	.5%	(36.6%)
Net Cash from/(used) Financing Activities	625 936	(827)	(.1%)	(827)	(.1%)	(5 426)	(.7%)	(84.8%)
Net Increase/(Decrease) in cash held	3 634 361	4 949 104	136.2%	4 949 104	136.2%	4 654 994	99.2%	6.3%
Cash/cash equivalents at the year begin:	4 143 830	2 166 724	52.3%	2 166 724	52.3%	2 228 464	44.3%	(2.8%)
Cash/cash equivalents at the year end:	7 778 191	8 467 470	108.9%	8 467 470	108.9%	8 183 358	84.1%	3.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	941 893	5.0%	465 285	2.5%	364 515	1.9%	17 194 356	90.7%	18 966 049	28.5%	(137 090)	(.7%)	4 376 837	23.1%
Trade and Other Receivables from Exchange Transactions - Electricity	2 019 764	22.1%	702 828	7.7%	460 499	5.0%	5 971 997	65.2%	9 155 088	13.7%	(42 519)	(.5%)	382 693	4.2%
Receivables from Non-exchange Transactions - Property Rates	876 906	9.2%	326 239	3.4%	462 135	4.8%	7 917 018	82.6%	9 584 299	14.4%	(16 733)	(.2%)	1 659 510	17.3%
Receivables from Exchange Transactions - Waste Water Management	306 035	5.1%	150 179	2.5%	127 047	2.1%	5 475 347	90.4%	6 058 609	9.1%	(54 837)	(.9%)	664 383	11.0%
Receivables from Exchange Transactions - Waste Management	250 182	4.8%	113 198	2.2%	111 263	2.1%	4 702 174	90.8%	5 176 817	7.8%	(49 389)	(1.0%)	384 210	7.4%
Receivables from Exchange Transactions - Property Rental Debtors	12 009	3.2%	6 893	1.8%	7 171	1.9%	352 181	93.1%	378 254	.6%	-	-	99 077	26.2%
Interest on Arrear Debtor Accounts	415 211	3.4%	252 494	2.1%	326 804	2.7%	11 238 621	91.9%	12 233 129	18.4%	0	-	1 991 396	16.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	630	5.0%	585	4.7%	332	2.7%	10 968	87.6%	12 514	-	-	-	324 787	2 595.3%
Other	53 133	1.0%	148 826	2.9%	136 628	2.7%	4 739 172	93.3%	5 077 758	7.6%	(14 723)	(.3%)	514 657	10.1%
Total By Income Source	4 877 764	7.3%	2 166 526	3.3%	1 996 393	3.0%	57 601 833	86.4%	66 642 516	100.0%	(315 291)	(.5%)	10 397 549	15.6%
Debtors Age Analysis By Customer Group														
Organs of State	430 833	13.9%	239 458	7.7%	249 449	8.0%	2 187 980	70.4%	3 107 720	4.7%	-	-	535 727	17.2%
Commercial	2 119 389	12.9%	703 149	4.3%	686 239	4.2%	12 858 730	78.6%	16 367 508	24.6%	(412)	-	996 316	6.1%
Households	2 248 130	5.0%	1 078 936	2.4%	1 035 372	2.3%	40 955 818	90.4%	45 318 256	68.0%	(314 879)	(.7%)	8 865 506	19.6%
Other	79 411	4.3%	144 983	7.8%	25 333	1.4%	1 599 306	86.5%	1 849 032	2.8%	-	-	-	-
Total By Customer Group	4 877 764	7.3%	2 166 526	3.3%	1 996 393	3.0%	57 601 833	86.4%	66 642 516	100.0%	(315 291)	(.5%)	10 397 549	15.6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 101 002	8.3%	1 532 221	6.1%	1 228 326	4.9%	20 385 925	80.7%	25 247 475	55.5%
Bulk Water	480 138	4.1%	2 014 581	17.3%	335 372	2.9%	8 318 568	71.6%	11 618 548	25.5%
PAYE deductions	72 386	100.0%	-	-	-	-	-	-	72 386	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	60 403	100.0%	-	-	-	-	-	-	60 403	1.1%
Loan repayments	4 062	86.3%	-	-	-	-	643	13.7%	4 705	-
Trade Creditors	398 457	4.8%	137 957	1.7%	143 326	1.7%	7 566 548	91.8%	8 246 287	18.1%
Auditor-General	6 082	30.8%	632	3.2%	61	.3%	12 984	65.7%	19 759	-
Other	94 189	44.3%	35 181	16.6%	3 172	1.5%	51 863	24.4%	212 399	5.5%
Total	3 216 719	7.1%	3 720 572	8.2%	1 710 258	3.8%	36 834 415	81.0%	45 481 964	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.