

**GAUTENG: CITY OF EKURHULENI (EKU)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	<b>55 326 542</b>	<b>55 539 198</b>	<b>15 016 369</b>	<b>27,1%</b>	<b>13 073 427</b>	<b>23,6%</b>	<b>12 673 783</b>	<b>22,8%</b>	<b>40 763 580</b>	<b>73,4%</b>	<b>11 833 236</b>	<b>75,1%</b>	<b>7,1%</b>	
<b>Exchange Revenue</b>														
Service charges - Electricity	22 877 694	22 881 907	5 980 191	26,1%	4 684 851	20,5%	4 311 591	18,8%	14 976 633	65,5%	4 011 781	71,1%	7,5%	
Service charges - Water	6 728 439	6 552 633	1 608 732	23,9%	1 739 993	25,9%	1 756 279	26,8%	5 105 005	77,9%	1 525 966	71,6%	15,1%	
Service charges - Waste Water Management	3 276 819	4 687 506	790 727	24,1%	1 392 182	42,5%	1 075 927	23,0%	3 258 837	69,5%	857 969	83,6%	25,4%	
Service charges - Waste Management	1 810 355	1 810 348	418 177	23,1%	388 418	21,5%	384 193	21,2%	1 190 789	65,8%	411 195	74,3%	(6,6%)	
Sale of Goods and Rendering of Services	1 524 595	187 435	388 414	25,5%	(211 220)	(13,9%)	71 457	38,1%	248 650	132,7%	388 356	75,8%	(81,6%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 197 713	1 015 740	278 548	23,3%	242 153	20,2%	256 559	25,3%	777 261	76,5%	252 554	83,2%	1,6%	
Interest earned from Current and Non Current Assets	127 166	154 431	45 014	35,4%	38 661	30,4%	39 387	29,7%	123 062	79,7%	33 331	93,4%	18,2%	
Dividends	-	-	15	-	10	-	-	-	25	-	21	-	(100,0%)	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	141 013	144 691	39 743	28,2%	38 822	27,5%	39 887	27,6%	118 452	81,9%	32 800	77,1%	21,6%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	49 614	96 580	55 359	111,6%	28 387	57,2%	64 226	66,5%	147 972	153,2%	19 324	187,7%	232,4%	
<b>Non-Exchange Revenue</b>														
Property rates	8 175 144	8 480 921	2 187 388	26,8%	2 112 055	25,8%	2 221 372	26,2%	6 520 815	76,9%	2 021 607	70,7%	9,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	818 993	814 747	131 694	16,1%	31 907	3,9%	39 670	4,9%	203 271	24,9%	28 761	11,7%	37,9%	
Licences or permits	325 612	325 612	94 748	29,1%	82 271	25,3%	78 019	24,0%	255 039	78,3%	77 443	78,8%	7,7%	
Transfer and subsidies - Operational	6 296 598	6 271 750	2 313 632	36,7%	1 812 379	28,8%	1 655 102	26,4%	5 781 113	92,2%	1 497 629	90,5%	10,5%	
Interest	137 773	275 881	70 982	51,5%	67 126	48,7%	67 105	24,3%	205 213	74,4%	63 491	153,7%	5,7%	
Fuel Levy	1 839 016	1 839 016	613 005	33,3%	613 005	33,3%	613 006	33,3%	1 839 016	100,0%	610 326	100,0%	4%	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	12 428	-	-	-	12 428	-	682	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>54 925 439</b>	<b>55 067 894</b>	<b>12 268 055</b>	<b>22,3%</b>	<b>12 383 836</b>	<b>22,5%</b>	<b>9 837 541</b>	<b>17,9%</b>	<b>34 489 431</b>	<b>62,6%</b>	<b>11 422 139</b>	<b>68,3%</b>	<b>(13,9%)</b>	
Employee related costs	11 519 348	11 583 753	2 630 089	22,8%	2 643 832	23,0%	2 678 157	23,1%	7 952 077	68,6%	2 492 747	70,1%	7,4%	
Remuneration of councillors	157 678	164 361	36 785	23,3%	45 395	28,8%	38 292	23,3%	120 473	73,3%	36 588	72,9%	4,7%	
Bulk purchases - electricity	18 143 097	17 943 097	4 946 266	27,3%	3 742 273	20,6%	2 411 989	13,4%	11 100 528	61,9%	2 908 111	68,9%	(17,1%)	
Inventory consumed	6 507 739	6 274 671	1 758 481	27,0%	2 136 620	32,8%	1 009 775	16,1%	4 904 877	78,2%	1 726 811	71,1%	(41,5%)	
Debt impairment	6 083 068	6 083 068	1 296 579	21,3%	1 231 367	20,2%	1 296 579	21,3%	3 824 524	62,9%	-	-	(100,0%)	
Depreciation and amortisation	3 043 465	3 078 889	28 549	0,9%	32 634	1,1%	30 061	1,0%	91 244	3,0%	482 737	62,6%	(93,8%)	
Interest	1 539 781	1 546 190	44 413	2,9%	505 168	32,8%	55 502	3,6%	605 082	39,1%	112 887	44,8%	(50,8%)	
Contracted services	5 810 777	6 111 812	955 477	16,4%	1 559 850	26,8%	1 728 338	28,3%	4 244 665	69,5%	1 375 152	63,4%	25,8%	
Transfers and subsidies	726 771	685 601	70 821	9,7%	129 493	17,8%	194 082	28,3%	394 396	57,5%	164 890	74,8%	17,7%	
Irrecoverable debts written off	2 238	12 265	117 768	5 262,0%	(90 116)	(4 026,5%)	10 972	89,5%	38 624	314,9%	1 933 694	45 834,3%	(99,4%)	
Operational costs	1 391 478	1 584 187	382 807	27,5%	429 292	30,9%	381 846	24,1%	1 193 944	75,4%	186 371	60,2%	104,9%	
Losses on disposal of Assets	-	-	17	-	1 508	-	0	-	1 526	-	1 468	-	(100,0%)	
Other Losses	-	-	4	-	16 519	-	949	-	17 471	-	682	-	39,1%	
<b>Surplus/(Deficit)</b>	<b>401 103</b>	<b>471 303</b>	<b>2 748 314</b>		<b>689 591</b>		<b>2 836 242</b>		<b>6 274 148</b>		<b>411 098</b>			
Transfers and subsidies - capital (monetary allocations)	2 412 000	2 276 528	206 876	8,6%	429 425	17,8%	541 744	23,8%	1 178 045	51,7%	339 003	44,0%	59,8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 813 104</b>	<b>2 747 831</b>	<b>2 955 191</b>		<b>1 119 016</b>		<b>3 377 987</b>		<b>7 452 194</b>		<b>750 101</b>			
Income Tax	2 223	2 223	-	-	302	13,6%	-	-	302	13,6%	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>2 810 881</b>	<b>2 745 608</b>	<b>2 955 191</b>		<b>1 118 714</b>		<b>3 377 987</b>		<b>7 451 892</b>		<b>750 101</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 810 881</b>	<b>2 745 608</b>	<b>2 955 191</b>		<b>1 118 714</b>		<b>3 377 987</b>		<b>7 451 892</b>		<b>750 101</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>2 810 881</b>	<b>2 745 608</b>	<b>2 955 191</b>		<b>1 118 714</b>		<b>3 377 987</b>		<b>7 451 892</b>		<b>750 101</b>			

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>2 767 670</b>	<b>2 718 720</b>	<b>217 658</b>	<b>7,9%</b>	<b>486 154</b>	<b>17,6%</b>	<b>555 566</b>	<b>20,4%</b>	<b>1 259 377</b>	<b>46,3%</b>	<b>466 529</b>	<b>42,0%</b>	<b>19,1%</b>
National Government	2 320 177	2 184 705	206 829	8,9%	379 335	16,3%	487 553	22,3%	1 073 717	49,1%	339 457	42,8%	43,6%
Provincial Government	11 823	11 823	-	-	6 283	53,1%	2 517	21,3%	8 800	74,4%	5 062	61,5%	(50,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>2 332 000</b>	<b>2 196 528</b>	<b>206 829</b>	<b>8,9%</b>	<b>385 619</b>	<b>16,5%</b>	<b>490 070</b>	<b>22,3%</b>	<b>1 082 517</b>	<b>49,3%</b>	<b>344 519</b>	<b>43,0%</b>	<b>42,2%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	79 539	38,5%	(100,0%)
Internally generated funds	435 670	522 193	10 829	2,5%	100 535	23,1%	65 496	12,5%	176 860	33,9%	42 471	43,3%	54,2%
<b>Capital Expenditure Functional</b>	<b>2 767 670</b>	<b>2 718 720</b>	<b>217 658</b>	<b>7,9%</b>	<b>486 154</b>	<b>17,6%</b>	<b>555 566</b>	<b>20,4%</b>	<b>1 259 377</b>	<b>46,3%</b>	<b>466 529</b>	<b>42,0%</b>	<b>19,1%</b>
<b>Municipal governance and administration</b>	<b>302 944</b>	<b>308 275</b>	<b>1 168</b>	<b>4,4%</b>	<b>65 854</b>	<b>21,7%</b>	<b>65 110</b>	<b>21,1%</b>	<b>132 131</b>	<b>42,9%</b>	<b>46 857</b>	<b>37,3%</b>	<b>39,0%</b>
Executive and Council	25 000	25 000	-	-	5 376	21,5%	11 263	45,1%	16 638	66,6%	4 222	14,5%	166,8%
Finance and administration	277 944	283 275	1 168	4,4%	60 478	21,8%	53 847	19,0%	115 493	40,8%	42 635	38,8%	26,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>575 293</b>	<b>463 898</b>	<b>23 981</b>	<b>4,2%</b>	<b>78 551</b>	<b>13,7%</b>	<b>97 521</b>	<b>21,0%</b>	<b>200 053</b>	<b>43,1%</b>	<b>158 141</b>	<b>50,1%</b>	<b>(38,3%)</b>
Community and Social Services	32 000	31 169	-	-	3 775	11,8%	3 145	10,1%	6 919	22,2%	11 569	39,0%	(72,8%)
Sport And Recreation	27 575	30 075	84	3,0%	9 605	34,8%	8 919	29,7%	18 908	61,9%	17 790	50,3%	(49,9%)
Public Safety	10 000	24 211	-	-	1 354	13,5%	4 935	20,4%	6 289	26,0%	1 858	29,9%	165,6%
Housing	501 470	374 943	23 897	4,8%	63 817	12,7%	80 522	21,5%	168 236	44,9%	126 924	51,9%	(36,6%)
Health	4 248	3 500	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>572 247</b>	<b>583 418</b>	<b>4 959</b>	<b>0,9%</b>	<b>52 436</b>	<b>9,2%</b>	<b>112 019</b>	<b>19,2%</b>	<b>169 414</b>	<b>29,0%</b>	<b>109 020</b>	<b>39,5%</b>	<b>2,8%</b>
Planning and Development	24 650	24 650	-	-	4 640	18,8%	4 319	17,5%	8 960	36,3%	2 174	8,9%	98,7%
Road Transport	543 597	544 768	4 509	0,8%	47 286	8,7%	107 346	19,7%	159 142	29,2%	102 124	40,7%	5,1%
Environmental Protection	4 000	14 000	450	11,2%	509	12,7%	354	2,5%	1 313	9,4%	4 722	48,2%	(92,5%)
<b>Trading Services</b>	<b>1 317 186</b>	<b>1 363 129</b>	<b>187 500</b>	<b>14,2%</b>	<b>289 313</b>	<b>22,0%</b>	<b>280 916</b>	<b>20,6%</b>	<b>757 778</b>	<b>55,6%</b>	<b>152 511</b>	<b>40,3%</b>	<b>84,2%</b>
Energy sources	555 439	591 011	184 826	33,3%	108 791	19,6%	131 119	22,2%					

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	51 287 747	51 960 763	14 559 214	28.4%	13 606 725	26.5%	13 174 271	25.4%	41 340 210	79.6%	12 998 947	84.6%	1.3%
Property rates	7 357 629	7 634 864	1 763 725	24.0%	1 900 483	25.8%	1 735 591	22.7%	5 399 800	70.7%	1 663 659	67.5%	4.3%
Service charges	31 487 776	30 954 711	7 705 245	24.5%	6 539 170	20.8%	6 209 408	20.1%	20 453 822	66.1%	5 906 475	81.1%	5.1%
Other revenue	3 739 946	4 614 497	2 180 546	58.3%	2 385 911	63.8%	2 500 163	54.2%	7 066 620	153.1%	2 577 297	155.3%	(3.0%)
Transfers and Subsidies - Operational	5 682 639	5 709 669	2 251 236	39.6%	1 850 903	32.6%	1 443 571	25.3%	5 545 710	97.1%	1 408 274	61.8%	2.5%
Transfers and Subsidies - Capital	2 926 713	2 926 713	613 433	21.0%	891 585	30.5%	1 253 314	42.8%	2 758 333	94.2%	1 417 975	100.3%	(11.6%)
Interest	93 044	120 309	45 014	48.4%	38 661	41.6%	32 224	26.8%	115 899	96.3%	25 266	84.7%	27.5%
Dividends	-	-	15	-	10	-	-	-	25	-	-	-	-
<b>Payments</b>	(47 436 916)	(46 577 995)	(15 044 938)	31.7%	(13 391 859)	28.2%	(15 404 088)	33.1%	(43 840 886)	94.1%	(9 946 616)	81.4%	54.9%
Suppliers and employees	(45 897 135)	(44 400 721)	(15 044 938)	32.8%	(13 391 859)	29.2%	(15 404 088)	34.7%	(43 840 886)	98.7%	(9 917 051)	83.6%	55.3%
Finance charges	(1 539 781)	(1 491 851)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(685 422)	-	-	-	-	-	-	-	-	(29 564)	4.2%	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>3 850 832</b>	<b>5 382 768</b>	<b>(485 724)</b>	<b>(12.6%)</b>	<b>214 865</b>	<b>5.6%</b>	<b>(2 229 818)</b>	<b>(41.4%)</b>	<b>(2 500 676)</b>	<b>(46.5%)</b>	<b>3 052 332</b>	<b>(207.3%)</b>	<b>(173.1%)</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	610 662	748 693	(6 265)	(1.0%)	(13)	-	(11)	-	(6 289)	(.8%)	(33 344)	11.7%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(901)	(2 041)	(10)	1.1%	(13)	1.4%	(11)	.5%	(33)	1.6%	(25)	3.6%	(57.4%)
Decrease (increase) in non-current investments	611 563	750 733	(6 255)	(1.0%)	-	-	-	-	(6 255)	(.8%)	(33 319)	11.7%	(100.0%)
<b>Payments</b>	(2 767 670)	(2 718 720)	(217 658)	7.9%	(486 154)	17.6%	(555 566)	20.4%	(1 259 377)	46.3%	(466 529)	42.0%	19.1%
Capital assets	(2 767 670)	(2 718 720)	(217 658)	7.9%	(486 154)	17.6%	(555 566)	20.4%	(1 259 377)	46.3%	(466 529)	42.0%	19.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(2 157 008)</b>	<b>(1 970 028)</b>	<b>(223 923)</b>	<b>10.4%</b>	<b>(486 166)</b>	<b>22.5%</b>	<b>(555 577)</b>	<b>28.2%</b>	<b>(1 265 666)</b>	<b>64.2%</b>	<b>(499 873)</b>	<b>37.7%</b>	<b>11.1%</b>
<b>Cash Flow from/(used) Financing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(1 725 931)	(1 725 931)	(85 867)	5.0%	(355 148)	20.6%	(75 855)	4.4%	(516 871)	29.9%	-	-	(100.0%)
Repayment of borrowing	(1 725 931)	(1 725 931)	(85 867)	5.0%	(355 148)	20.6%	(75 855)	4.4%	(516 871)	29.9%	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 725 931)</b>	<b>(1 725 931)</b>	<b>(85 867)</b>	<b>5.0%</b>	<b>(355 148)</b>	<b>20.6%</b>	<b>(75 855)</b>	<b>4.4%</b>	<b>(516 871)</b>	<b>29.9%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(32 107)</b>	<b>1 686 810</b>	<b>(795 514)</b>	<b>2 477.7%</b>	<b>(626 449)</b>	<b>1 951.1%</b>	<b>(2 861 250)</b>	<b>(169.6%)</b>	<b>(4 283 212)</b>	<b>(253.9%)</b>	<b>2 552 459</b>	<b>10.3%</b>	<b>(212.1%)</b>
Cash/cash equivalents at the year begin:	1 721 143	895 389	(1 448)	(.1%)	1 217 858	70.8%	806 439	90.1%	(1 448)	(.2%)	(1 823 230)	67.5%	(144.2%)
Cash/cash equivalents at the year end:	1 689 036	2 582 199	318 687	18.9%	806 439	47.7%	(2 054 810)	(79.6%)	(2 054 810)	(79.6%)	717 672	(38.5%)	(386.3%)

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	609 850	6.9%	360 783	4.1%	278 709	3.2%	7 575 103	85.8%	8 824 444	34.4%	2 545 258	28.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 351 751	42.7%	204 778	6.5%	118 410	3.7%	1 489 556	47.1%	3 164 495	12.4%	84 611	2.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	630 709	12.0%	253 600	4.8%	178 873	3.4%	4 205 004	79.8%	5 268 187	20.6%	72 552	1.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	222 916	8.6%	113 119	4.4%	87 145	3.4%	2 167 164	83.7%	2 590 344	10.1%	770 472	29.7%	-	-
Receivables from Exchange Transactions - Waste Management	129 908	6.3%	65 366	3.3%	54 312	2.7%	1 750 488	87.7%	1 996 074	7.8%	287 228	14.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 474	1.2%	5 034	1.7%	4 936	1.6%	286 838	95.5%	300 282	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	110 728	4.1%	107 539	3.9%	103 253	3.8%	2 409 237	88.2%	2 730 756	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58 350	7.8%	19 884	2.7%	17 668	2.4%	649 291	87.1%	745 192	2.9%	-	-	-	-
<b>Total By Income Source</b>	<b>3 113 684</b>	<b>12.2%</b>	<b>1 130 103</b>	<b>4.4%</b>	<b>843 305</b>	<b>3.3%</b>	<b>20 532 682</b>	<b>80.1%</b>	<b>25 619 774</b>	<b>100.0%</b>	<b>3 760 121</b>	<b>14.7%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	82 580	36.3%	41 485	18.3%	20 818	9.2%	82 332	36.2%	227 215	.9%	-	-	-	-
Commercial	1 667 400	29.5%	310 860	5.5%	191 186	3.4%	3 476 055	61.6%	5 645 500	22.0%	-	-	-	-
Households	1 313 253	6.8%	756 832	3.9%	617 826	3.2%	16 556 321	86.0%	19 244 232	75.1%	3 760 121	19.5%	-	-
Other	50 452	10.0%	20 926	4.2%	13 475	2.7%	417 974	83.1%	502 826	2.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>3 113 684</b>	<b>12.2%</b>	<b>1 130 103</b>	<b>4.4%</b>	<b>843 305</b>	<b>3.3%</b>	<b>20 532 682</b>	<b>80.1%</b>	<b>25 619 774</b>	<b>100.0%</b>	<b>3 760 121</b>	<b>14.7%</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	2 891 533	100.0%	-	-	-	-	-	-	2 891 533	86.1%
Bulk Water	465 478	100.0%	-	-	-	-	-	-	465 478	13.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 357 011</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 357 011</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Chief Financial Officer	Mr Kagiso Leruta	011 999 1542

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: CITY OF JOHANNESBURG (JHB)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	<b>75 393 870</b>	<b>71 205 653</b>	<b>20 707 711</b>	<b>27,5%</b>	<b>20 933 049</b>	<b>27,8%</b>	<b>20 325 865</b>	<b>28,5%</b>	<b>61 966 625</b>	<b>87,0%</b>	<b>17 589 213</b>	<b>80,4%</b>	<b>15,6%</b>	
<b>Exchange Revenue</b>														
Service charges - Electricity	23 097 508	19 155 633	5 174 587	22,4%	4 449 182	19,3%	4 255 369	22,2%	13 879 138	72,5%	3 529 295	66,1%	20,6%	
Service charges - Water	9 486 608	9 986 396	2 342 638	24,7%	2 692 093	28,4%	2 436 384	24,4%	7 471 116	74,8%	2 114 277	73,0%	15,2%	
Service charges - Waste Water Management	6 893 182	6 893 546	1 734 582	25,2%	1 764 980	25,6%	1 697 521	24,6%	5 197 083	75,4%	1 465 330	69,4%	15,8%	
Service charges - Waste Management	2 571 163	2 918 933	720 898	28,0%	730 304	28,4%	737 849	25,3%	2 189 051	75,0%	606 697	76,9%	21,6%	
Sale of Goods and Rendering of Services	870 667	595 562	188 674	21,7%	204 740	23,5%	786 616	132,1%	1 180 031	198,1%	264 484	84,1%	197,4%	
Agency services	386 492	371 492	87 969	22,8%	95 966	24,8%	95 727	25,8%	279 662	75,3%	84 246	76,5%	13,6%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	332 416	486 829	695 932	209,4%	535 716	161,2%	968 995	199,0%	2 200 642	452,0%	556 246	472,4%	74,2%	
Interest earned from Current and Non Current Assets	174 350	185 576	25 453	14,6%	80 395	46,1%	93 851	50,6%	199 699	107,6%	56 220	94,4%	66,9%	
Dividends	-	-	-	-	-	-	550	-	550	-	-	-	(100,0%)	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	535 867	588 210	72 450	13,5%	78 333	14,6%	76 557	13,0%	227 340	38,6%	77 433	51,9%	(1,1%)	
Licence and permits	-	-	696	-	586	-	697	-	1 979	-	317	-	120,2%	
Operational Revenue	1 046 832	886 946	204 533	19,5%	586 053	56,0%	(3 375)	(4,4%)	787 210	88,8%	175 222	38,4%	(101,9%)	
<b>Non-Exchange Revenue</b>														
Property rates	16 372 765	16 372 765	3 954 330	24,2%	4 493 646	27,4%	4 337 572	26,5%	12 785 549	78,1%	3 678 682	77,5%	17,9%	
Surcharges and Taxes	302 905	302 905	74 606	24,6%	75 032	24,8%	82 914	27,4%	232 552	76,8%	66 232	77,0%	25,2%	
Fines, penalties and forfeits	951 574	161 256	106 178	11,2%	58 666	6,2%	(40 530)	(25,1%)	124 314	77,1%	98 455	33,6%	(141,2%)	
Licences or permits	10 870	3 433	3 385	31,1%	(2 115)	(19,5%)	596	17,4%	1 867	54,4%	5 225	112,5%	(88,6%)	
Transfer and subsidies - Operational	8 281 453	8 334 444	4 601 328	55,6%	4 069 590	49,1%	3 478 791	41,7%	12 150 070	145,8%	3 780 880	165,4%	(8,0%)	
Interest	116 245	116 245	61 353	54,9%	61 239	52,7%	51 178	44,0%	176 270	151,6%	37 969	101,2%	34,8%	
Fuel Levy	3 838 724	3 838 724	650 487	16,9%	959 681	25,0%	1 268 875	33,1%	2 879 044	75,0%	991 780	25,0%	27,9%	
Operational Revenue	118 335	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	5 914	6 758	3 028	51,2%	716	12,1%	(3 142)	(46,5%)	603	8,9%	908	(50,1%)	(446,2%)	
Other Gains	-	-	2 103	-	(2 116)	-	2 868	-	2 855	-	(687)	-	(517,6%)	
Discontinued Operations	-	-	0	-	-	-	-	-	0	-	2	-	(100,0%)	
<b>Operating Expenditure</b>	<b>73 299 518</b>	<b>70 082 618</b>	<b>24 263 227</b>	<b>33,1%</b>	<b>18 177 355</b>	<b>24,8%</b>	<b>20 360 069</b>	<b>29,1%</b>	<b>62 800 651</b>	<b>89,6%</b>	<b>16 295 537</b>	<b>81,9%</b>	<b>24,9%</b>	
Employee related costs	19 007 361	19 063 085	4 693 221	24,7%	5 350 585	28,2%	4 754 692	24,9%	14 798 498	77,6%	4 263 007	77,9%	11,5%	
Remuneration of councillors	184 542	182 642	42 734	23,2%	45 390	24,6%	45 566	24,9%	133 691	73,2%	49 237	73,5%	(7,5%)	
Bulk purchases - electricity	16 403 226	13 639 856	5 514 339	33,6%	3 440 409	21,0%	3 167 728	23,2%	12 122 476	88,9%	2 492 402	74,3%	27,1%	
Inventory consumed	6 358 943	5 987 571	5 369 073	84,4%	(1 829 823)	(28,8%)	1 921 714	32,1%	5 460 964	91,2%	1 322 524	79,3%	45,3%	
Debt impairment	7 983 500	7 212 505	1 849 175	23,2%	2 290 072	28,7%	2 924 874	40,6%	7 064 121	97,9%	472 216	28,2%	519,4%	
Depreciation and amortisation	4 784 336	4 867 246	1 061 482	22,2%	1 066 407	22,3%	1 083 027	22,3%	3 210 916	66,0%	992 222	64,1%	9,2%	
Interest	2 171 098	2 396 800	1 015 929	46,8%	1 235 240	56,9%	892 572	37,2%	3 143 742	131,2%	1 037 177	111,0%	(13,9%)	
Contracted services	7 575 012	7 407 514	1 179 966	15,6%	2 273 556	30,0%	675 022	9,1%	4 128 544	55,7%	1 169 813	49,9%	(42,3%)	
Transfers and subsidies written off	138 835	84 424	1 150 930	829,0%	1 431 381	1 031,0%	2 381 907	2 821,4%	4 964 218	5 880,1%	1 082 716	275,1%	120,0%	
Irrecoverable debts	-	-	82 987	-	(3 301)	-	3 414	-	83 101	-	1 147 488	41 847,9%	(99,7%)	
Operational costs	6 772 289	6 614 616	1 583 987	23,4%	2 174 404	32,1%	1 797 352	27,2%	5 555 744	84,0%	1 436 642	75,0%	25,1%	
Losses on disposal of Assets	302	6 847	18 734	6 203,4%	1 074	355,8%	(15 011)	(219,2%)	4 798	70,1%	2 177	1767,4%	(789,4%)	
Other Losses	1 920 044	2 619 512	700 669	36,5%	701 958	36,6%	727 211	27,8%	2 129 838	81,3%	827 916	88,0%	(12,2%)	
<b>Surplus/(Deficit)</b>	<b>2 094 352</b>	<b>1 123 035</b>	<b>(3 555 516)</b>		<b>2 755 694</b>		<b>(34 204)</b>		<b>(834 026)</b>		<b>1 293 676</b>			
Transfers and subsidies - capital (monetary allocations)	3 208 307	3 392 438	520 801	16,2%	397 662	12,4%	211 846	6,2%	1 130 310	33,3%	329 629	37,0%	(35,7%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>5 302 659</b>	<b>4 515 473</b>	<b>(3 034 715)</b>		<b>3 153 357</b>		<b>177 642</b>		<b>296 284</b>		<b>1 623 305</b>			
Income Tax	80 168	68 977	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>5 222 491</b>	<b>4 446 496</b>	<b>(3 034 715)</b>		<b>3 153 357</b>		<b>177 642</b>		<b>296 284</b>		<b>1 623 305</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>5 222 491</b>	<b>4 446 496</b>	<b>(3 034 715)</b>		<b>3 153 357</b>		<b>177 642</b>		<b>296 284</b>		<b>1 623 305</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	299 430	-	291 625	-	388 497	-	979 552	-	309 378	-	25,6%	
<b>Surplus/(Deficit) for the year</b>	<b>5 222 491</b>	<b>4 446 496</b>	<b>(2 735 286)</b>		<b>3 444 982</b>		<b>566 139</b>		<b>1 275 836</b>		<b>1 932 683</b>			

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Capital Revenue and Expenditure</b>														
<b>Source of Finance</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>924 276</b>	<b>12,1%</b>	<b>1 249 695</b>	<b>16,4%</b>	<b>1 011 589</b>	<b>14,7%</b>	<b>3 185 561</b>	<b>46,1%</b>	<b>667 218</b>	<b>43,3%</b>	<b>51,6%</b>	
National Government	2 803 834	2 860 462	207 409	7,4%	394 421	14,1%	362 057	12,7%	963 887	33,7%	169 876	34,5%	113,1%	
Provincial Government	-	4 500	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Aget	338 372	338 372	48 966	14,5%	119 850	35,4%	202 943	60,0%	371 759	109,9%	110 901	56,9%	83,0%	
<b>Transfers recognised - capital</b>	<b>3 142 206</b>	<b>3 203 334</b>	<b>256 376</b>	<b>8,2%</b>	<b>514 271</b>	<b>16,4%</b>	<b>565 000</b>	<b>17,6%</b>	<b>1 335 646</b>	<b>41,7%</b>	<b>280 776</b>	<b>38,7%</b>	<b>101,2%</b>	
Borrowing	2 500 000	2 500 000	378 582	15,1%	436 735	17,5%	417 676	16,7%	1 232 993	49,3%	222 362	42,5%	87,8%	
Internally generated funds	2 000 000	1 200 000	289 319	14,5%	298 689	14,9%	28 913	2,4%	616 921	51,4%	164 079	51,4%	(82,4%)	
<b>Capital Expenditure Functional</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>924 276</b>	<b>12,1%</b>	<b>1 249 695</b>	<b>16,4%</b>	<b>1 011 589</b>	<b>14,7%</b>	<b>3 185 561</b>	<b>46,1%</b>	<b>667 218</b>	<b>43,3%</b>	<b>51,6%</b>	
<b>Municipal governance and administration</b>	<b>574 752</b>	<b>424 367</b>	<b>5 201</b>	<b>,9%</b>	<b>(13 250)</b>	<b>(2,3%)</b>	<b>14 892</b>	<b>3,5%</b>	<b>6 844</b>	<b>1,6%</b>	<b>(120 592)</b>	<b>26,4%</b>	<b>(112,3%)</b>	
Executive and Council	31 771	14 202	154	,5%	695	2,2%	153	1,1%	1 002	7,1%	381	13,1%	(59,8%)	
Finance and administration	541 981	409 565	5 047	,9%	(13 945)	(2,6%)	14 657	3,6%	5 760	1,4%	(121 046)	26,8%	(112,1%)	
Internal audit	1 000	600	-	-	-	-	82	13,7%	82	13,7%	73	48,7%	12,3%	
<b>Community and Public Safety</b>	<b>2 506 239</b>	<b>2 234 968</b>	<b>226 947</b>	<b>9,1%</b>	<b>314 302</b>	<b>12,5%</b>	<b>191 073</b>	<b>8,5%</b>	<b>732 322</b>	<b>32,8%</b>	<b>247 807</b>	<b>34,2%</b>	<b>(22,9%)</b>	
Community and Social Services	334 531	245 169	18 837	5,6%	26 628	8,0%	26 610	11,7%	74 075	30,2%	38 506	32,7%	(25,7%)	
Sport And Recreation	21 300	19 000	3 117	14,6%	2 311	10,9%	1 983	10,4%	7 411	39,0%	2 860	30,7%	(30,7%)	
Public Safety	59 000	59 330	24 234	41,1%	6 523	11,1%	(8 639)	(14,6%)	22 118	37,3%	57 806	84,3%	(114,9%)	
Housing	1 959 133	1 813 252	180 759	9,2%	276 844	14,1%	164 761	9,1%	622 364	34,3%	141 490	32,2%	16,4%	
Health	132 275	98 218	1 995	1,5%	1 995	1,5%	4 358	4,4%	6 353	6,5%	7 145	29,3%	(39,0%)	
<b>Economic and Environmental Services</b>	<b>2 026 762</b>	<b>1 592 333</b>	<b>150 394</b>	<b>7,4%</b>	<b>247 406</b>	<b>12,2%</b>	<b>233 077</b>	<b>14,6%</b>	<b>630 877</b>	<b>39,6%</b>	<b>201 797</b>	<b>36,5%</b>	<b>15,5%</b>	
Planning and Development	451 194	202 856	35 039	7,8%	45 303	10,0%								

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	<b>70 991 036</b>	<b>66 630 176</b>	<b>21 596 401</b>	<b>30,4%</b>	<b>22 244 228</b>	<b>31,3%</b>	<b>19 865 992</b>	<b>29,8%</b>	<b>63 706 621</b>	<b>95,6%</b>	<b>19 170 188</b>	<b>90,9%</b>	<b>3,6%</b>
Property rates	14 889 119	14 889 119	3 459 456	23,2%	3 651 937	24,5%	3 477 408	23,4%	10 588 801	71,1%	3 096 333	75,1%	12,3%
Service charges	36 255 075	33 441 267	9 037 158	24,9%	9 067 147	25,0%	8 607 781	25,7%	26 712 086	79,9%	7 311 817	72,8%	17,7%
Other revenue	7 964 737	6 572 909	5 075 800	63,7%	6 082 114	76,4%	5 009 090	76,2%	16 167 004	246,0%	5 155 056	226,3%	(2,8%)
Transfers and Subsidies - Operational	8 281 453	8 334 444	3 118 463	37,7%	2 459 014	29,7%	2 024 535	24,3%	7 602 012	91,2%	2 113 425	84,5%	(4,2%)
Transfers and Subsidies - Capital	3 208 307	3 392 438	815 178	25,4%	902 568	28,1%	664 103	19,6%	2 381 849	70,2%	1 386 596	92,2%	(52,1%)
Interest	392 345	-	90 346	23,0%	81 448	20,8%	83 075	-	254 869	-	106 961	61,2%	(22,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(56 616 470)</b>	<b>(55 470 163)</b>	<b>(22 690 441)</b>	<b>40,1%</b>	<b>(19 037 091)</b>	<b>33,6%</b>	<b>(18 790 203)</b>	<b>33,9%</b>	<b>(60 517 736)</b>	<b>109,1%</b>	<b>(14 943 931)</b>	<b>95,5%</b>	<b>25,7%</b>
Suppliers and employees	(54 306 537)	(52 964 261)	(22 571 169)	41,6%	(17 916 965)	33,0%	(18 653 899)	35,2%	(59 142 033)	111,7%	(14 835 300)	98,4%	25,7%
Finance charges	(2 171 098)	(2 396 800)	(119 272)	5,5%	(1 120 127)	51,6%	(136 304)	5,7%	(1 375 703)	57,4%	(108 631)	43,0%	25,5%
Transfers and grants	(138 835)	(109 102)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>14 374 565</b>	<b>11 160 013</b>	<b>(1 094 040)</b>	<b>(7,6%)</b>	<b>3 207 136</b>	<b>22,3%</b>	<b>1 075 789</b>	<b>9,6%</b>	<b>3 188 885</b>	<b>28,6%</b>	<b>4 226 256</b>	<b>62,5%</b>	<b>(74,5%)</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	<b>(642 499)</b>	<b>(431 619)</b>	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 582	6 758	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(648 081)	(438 377)	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(7 642 206)</b>	<b>(6 903 334)</b>	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(7 642 206)	(6 903 334)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(8 284 705)</b>	<b>(7 334 953)</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>	<b>2 500 000</b>	<b>2 500 000</b>	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500 000	2 500 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 800 606)</b>	<b>(2 802 273)</b>	<b>(102 969)</b>	<b>3,7%</b>	<b>(1 197 703)</b>	<b>42,8%</b>	<b>(102 969)</b>	<b>3,7%</b>	<b>(1 403 641)</b>	<b>50,1%</b>	<b>(742 469)</b>	<b>41,9%</b>	<b>(86,1%)</b>
Repayment of borrowing	(2 800 606)	(2 802 273)	(102 969)	3,7%	(1 197 703)	42,8%	(102 969)	3,7%	(1 403 641)	50,1%	(742 469)	41,9%	(86,1%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(300 606)</b>	<b>(302 273)</b>	<b>(102 969)</b>	<b>34,3%</b>	<b>(1 197 703)</b>	<b>398,4%</b>	<b>(102 969)</b>	<b>34,1%</b>	<b>(1 403 641)</b>	<b>464,4%</b>	<b>(742 469)</b>	<b>84,5%</b>	<b>(86,1%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>5 789 254</b>	<b>3 522 787</b>	<b>(1 197 009)</b>	<b>(20,7%)</b>	<b>2 009 433</b>	<b>34,7%</b>	<b>972 820</b>	<b>27,6%</b>	<b>1 785 245</b>	<b>50,7%</b>	<b>3 483 788</b>	<b>466,8%</b>	<b>(72,1%)</b>
Cash/cash equivalents at the year begin:	4 449 510	4 055 310	(2 314 635)	(52,0%)	(3 378 330)	(75,9%)	3 445 288	85,0%	(2 314 635)	(57,1%)	(1 193 898)	(388,6%)	
Cash/cash equivalents at the year end:	<b>10 238 764</b>	<b>7 578 097</b>	<b>(3 838 064)</b>	<b>(37,5%)</b>	<b>606 132</b>	<b>5,9%</b>	<b>3 349 540</b>	<b>44,2%</b>	<b>3 349 540</b>	<b>44,2%</b>	<b>865 745</b>	<b>18,4%</b>	<b>286,9%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	680 972	3,5%	592 548	3,0%	456 138	2,3%	17 853 891	91,2%	19 583 549	35,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	727 672	8,1%	345 575	3,9%	245 628	2,7%	7 654 118	85,3%	8 972 992	16,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	775 790	6,1%	541 890	4,3%	448 049	3,5%	10 938 502	86,1%	12 704 232	22,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	381 754	4,2%	310 506	3,4%	212 860	2,3%	8 248 243	90,1%	9 153 363	16,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	192 162	3,6%	137 757	2,6%	119 011	2,2%	4 935 673	91,7%	5 384 603	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1 523)	(,1%)	10 855	,9%	10 790	,9%	1 137 833	98,3%	1 157 956	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(204 419)	13,5%	(138 593)	9,1%	(65 605)	3,7%	(1 118 225)	73,7%	(1 516 843)	(2,7%)	-	-	-	-
<b>Total By Income Source</b>	<b>2 552 408</b>	<b>4,6%</b>	<b>1 800 538</b>	<b>3,2%</b>	<b>1 436 871</b>	<b>2,6%</b>	<b>49 650 035</b>	<b>89,6%</b>	<b>55 439 852</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	44 074	2,4%	42 474	2,3%	33 131	1,8%	1 731 455	93,5%	1 851 133	3,3%	-	-	-	-
Commercial	609 303	6,9%	379 946	4,3%	263 556	3,0%	7 609 636	85,9%	8 662 440	16,0%	-	-	-	-
Households	1 899 031	4,2%	1 378 119	3,1%	1 140 185	2,5%	40 308 945	90,1%	44 726 279	80,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 552 408</b>	<b>4,6%</b>	<b>1 800 538</b>	<b>3,2%</b>	<b>1 436 871</b>	<b>2,6%</b>	<b>49 650 035</b>	<b>89,6%</b>	<b>55 439 852</b>	<b>100,0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	374 974	100,0%	-	-	-	-	-	-	374 974	10,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 318 126	80,6%	61 895	2,2%	5 913	,2%	489 049	17,0%	2 874 983	77,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	236 507	51,1%	154 083	33,3%	13 478	2,9%	58 606	12,7%	462 674	12,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 929 606</b>	<b>78,9%</b>	<b>215 978</b>	<b>5,8%</b>	<b>19 391</b>	<b>,5%</b>	<b>547 656</b>	<b>14,8%</b>	<b>3 712 631</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Floyd Brink	011 407 7333
Chief Financial Officer	Mr Tobogo Moraka	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: CITY OF TSHWANE (TSH)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	<b>44 704 931</b>	<b>44 704 931</b>	<b>13 559 215</b>	<b>30,3%</b>	<b>14 545 306</b>	<b>32,5%</b>	<b>11 092 250</b>	<b>24,8%</b>	<b>39 196 771</b>	<b>87,7%</b>	<b>5 660 098</b>	<b>49,3%</b>	<b>96,0%</b>	
<b>Exchange Revenue</b>														
Service charges - Electricity	16 648 257	16 648 257	5 051 203	30,3%	4 681 745	28,1%	3 852 642	23,1%	13 585 590	81,6%	2 097 550	46,2%	83,7%	
Service charges - Water	5 692 789	5 692 789	1 695 904	29,8%	2 051 152	36,0%	1 362 481	23,9%	5 109 538	89,8%	931 876	48,8%	46,2%	
Service charges - Waste Water Management	1 714 501	1 714 501	530 361	30,9%	612 762	35,7%	435 221	25,4%	1 578 344	92,1%	266 326	51,2%	63,4%	
Service charges - Waste Management	1 810 370	1 810 370	660 152	36,5%	674 274	37,2%	466 255	25,8%	1 800 682	99,5%	288 477	47,1%	61,6%	
Sale of Goods and Rendering of Services	450 542	450 542	27 007	6,0%	69 952	15,5%	58 711	13,0%	155 670	34,6%	82 837	161,5%	(29,1%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	558 059	558 059	513 575	92,0%	188 293	33,7%	308 452	55,3%	1 010 320	181,0%	119 346	96,4%	158,5%	
Interest earned from Current and Non Current Assets	55 048	55 048	3 575	6,5%	6 573	11,9%	84 207	153,0%	94 355	171,4%	18 181	64,0%	363,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	203 700	203 700	182	,1%	5 399	2,7%	9 192	4,5%	14 774	7,3%	26 845	28,4%	(65,8%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	510 097	510 097	62 768	12,3%	54 201	10,6%	164 488	32,2%	281 457	55,2%	80 860	48,3%	103,4%	
<b>Non-Exchange Revenue</b>														
Property rates	9 627 156	9 627 156	2 807 707	29,2%	3 401 955	35,3%	2 449 775	25,4%	8 659 437	89,9%	1 485 675	48,2%	64,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	(29 071)	-	(100,0%)	
Fines, penalties and forfeits	291 997	291 997	-	-	69 427	23,8%	17 402	6,0%	86 829	29,7%	12 912	28,1%	34,8%	
Licences or permits	43 619	43 619	13	-	29 002	66,5%	4 155	9,5%	33 170	76,0%	6 698	39,7%	(38,0%)	
Transfer and subsidies - Operational	5 112 620	5 112 620	1 663 988	32,5%	1 612 122	31,5%	1 114 365	21,8%	4 390 475	85,9%	182 940	67,6%	509,1%	
Interest	357 835	357 835	-	-	545 668	152,5%	222 122	62,1%	767 789	214,6%	88 647	34,3%	150,6%	
Fuel Levy	1 628 341	1 628 341	542 780	33,3%	542 780	33,3%	542 780	33,3%	1 628 340	100,0%	-	-	(100,0%)	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>44 617 378</b>	<b>44 617 378</b>	<b>4 182 661</b>	<b>9,4%</b>	<b>23 827 175</b>	<b>53,4%</b>	<b>8 705 947</b>	<b>19,5%</b>	<b>36 715 783</b>	<b>82,3%</b>	<b>6 153 690</b>	<b>48,9%</b>	<b>41,5%</b>	
Employee related costs	12 640 899	12 640 899	2 828 458	22,4%	3 725 145	29,5%	2 547 810	20,2%	9 101 413	72,0%	1 728 486	52,9%	47,4%	
Remuneration of councillors	153 863	153 863	-	-	44 243	28,8%	33 457	21,7%	110 998	72,1%	22 140	50,4%	51,1%	
Bulk purchases - electricity	14 377 613	14 377 613	-	-	12 335 656	85,8%	2 680 576	18,6%	15 016 232	104,4%	1 453 395	49,9%	84,4%	
Inventory consumed	4 428 174	4 428 174	341 135	7,7%	2 372 011	53,6%	733 399	16,6%	3 446 545	77,8%	841 740	42,4%	(12,9%)	
Debt impairment	3 073 621	3 073 621	-	-	3 040 963	98,9%	799 152	26,0%	3 840 116	124,9%	384 226	50,0%	108,0%	
Depreciation and amortisation	2 911 921	2 911 921	-	-	10 067	,3%	196 066	6,7%	206 134	7,1%	396 853	51,7%	(50,6%)	
Interest	1 498 589	1 498 589	9	-	(6)	-	716 871	47,8%	716 874	47,8%	475 291	36,6%	50,8%	
Contracted services	3 776 939	3 776 939	504 079	13,3%	1 502 959	39,8%	772 597	20,5%	2 779 634	73,6%	563 172	37,5%	37,2%	
Transfers and subsidies	9 683	9 683	10 522	108,7%	58 373	602,8%	24 450	252,5%	93 346	964,0%	163	1,5%	14 920,1%	
Irrecoverable debts written off	1 563	1 563	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	1 744 464	1 744 464	465 159	26,7%	737 763	42,3%	201 569	11,6%	1 404 491	80,5%	288 188	61,7%	(30,1%)	
Losses on disposal of Assets	48	48	-	-	-	-	-	-	-	-	37	72,6%	(100,0%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>87 553</b>	<b>87 553</b>	<b>9 376 554</b>		<b>(9 281 869)</b>		<b>2 386 302</b>		<b>2 480 988</b>		<b>(493 593)</b>			
Transfers and subsidies - capital (monetary allocations)	2 010 940	2 010 940	-	-	465 695	23,2%	215 240	10,7%	680 935	33,9%	137 848	9,6%	56,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 098 493</b>	<b>2 098 493</b>	<b>9 376 554</b>		<b>(8 816 174)</b>		<b>2 601 543</b>		<b>3 161 923</b>		<b>(355 745)</b>			
Income Tax	529	529	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>2 097 964</b>	<b>2 097 964</b>	<b>9 376 554</b>		<b>(8 816 174)</b>		<b>2 601 543</b>		<b>3 161 923</b>		<b>(355 745)</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 097 964</b>	<b>2 097 964</b>	<b>9 376 554</b>		<b>(8 816 174)</b>		<b>2 601 543</b>		<b>3 161 923</b>		<b>(355 745)</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>2 097 964</b>	<b>2 097 964</b>	<b>9 376 554</b>		<b>(8 816 174)</b>		<b>2 601 543</b>		<b>3 161 923</b>		<b>(355 745)</b>			

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Capital Revenue and Expenditure</b>														
<b>Source of Finance</b>	<b>2 228 222</b>	<b>2 228 222</b>	<b>82 152</b>	<b>3,7%</b>	<b>464 468</b>	<b>20,8%</b>	<b>403 943</b>	<b>18,1%</b>	<b>950 562</b>	<b>42,7%</b>	<b>175 147</b>	<b>20,6%</b>	<b>130,6%</b>	
National Government	1 900 359	1 900 359	74 569	3,9%	458 296	24,1%	388 750	20,5%	921 616	48,5%	128 091	23,5%	203,5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agent	50 000	50 000	5 932	11,9%	-	-	688	1,4%	6 620	13,2%	2 600	10,0%	(73,5%)	
<b>Transfers recognised - capital</b>	<b>1 950 359</b>	<b>1 950 359</b>	<b>80 502</b>	<b>4,1%</b>	<b>458 296</b>	<b>23,5%</b>	<b>389 438</b>	<b>20,0%</b>	<b>928 236</b>	<b>47,6%</b>	<b>130 691</b>	<b>22,0%</b>	<b>198,0%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	30 924	16,7%	(100,0%)	
Internally generated funds	277 863	277 863	1 650	,6%	6 171	2,2%	14 505	5,2%	22 326	8,0%	13 532	10,9%	7,2%	
<b>Capital Expenditure Functional</b>	<b>2 228 222</b>	<b>2 228 222</b>	<b>82 152</b>	<b>3,7%</b>	<b>464 468</b>	<b>20,8%</b>	<b>403 943</b>	<b>18,1%</b>	<b>950 562</b>	<b>42,7%</b>	<b>175 147</b>	<b>20,6%</b>	<b>130,6%</b>	
<b>Municipal governance and administration</b>	<b>216 211</b>	<b>216 211</b>	<b>16 671</b>	<b>7,7%</b>	<b>16 671</b>	<b>7,7%</b>	<b>15 349</b>	<b>7,1%</b>	<b>32 020</b>	<b>14,8%</b>	<b>23 689</b>	<b>38,0%</b>	<b>(35,2%)</b>	
Executive and Council	26 200	26 200	-	-	9 601	36,6%	-	-	9 601	36,6%	-	-	-	
Finance and administration	190 011	190 011	7 070	3,7%	7 070	3,7%	15 349	8,1%	22 419	11,8%	23 689	38,0%	(35,2%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>319 746</b>	<b>319 746</b>	<b>27 825</b>	<b>8,7%</b>	<b>62 322</b>	<b>19,5%</b>	<b>64 995</b>	<b>20,3%</b>	<b>155 142</b>	<b>48,5%</b>	<b>26 830</b>	<b>21,8%</b>	<b>142,2%</b>	
Community and Social Services	12 294	12 294	-	-	6 205	50,5%	9 897	80,5%	16 103	131,0%	3 528	341,2%	180,5%	
Sport And Recreation	2 000	2 000	1 650	82,5%	1 224	61,2%	712	35,6%	3 587	179,3%	2 336	14,7%	(69,5%)	
Public Safety	2 000	2 000	-	-	-	-	-	-	-	-	2 812	26,0%	(100,0%)	
Housing	295 952	295 952	26 175	8,8%	50 381	17,0%	52 445	17,7%	129 001	43,6%	16 232	14,2%	223,1%	
Health	7 500	7 500	-	-	4 511	60,1%	1 940	25,9%	6 451	86,0%	1 922	3,2%	1,0%	
<b>Economic and Environmental Services</b>	<b>439 455</b>	<b>439 455</b>	<b>36 347</b>	<b>8,3%</b>	<b>109 298</b>	<b>24,9%</b>	<b>94 081</b>	<b>21,4%</b>	<b>239 726</b>	<b>54,6%</b>	<b>25 500</b>	<b>8,4%</b>	<b>268,9%</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	439 455	439 455	36 347	8,3%	109 298	24,9%	94 081	21,4%	239 726	54,6%	25 500	6,4%	268,9%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>1 252 810</b>	<b>1 252 810</b>	<b>17 979</b>	<b>1,4%</b>	<b>276 177</b>	<b>22,0%</b>	<b>229 518</b>	<b>18,3%</b>	<b>523 674</b>	<b>41,8%</b>	<b>99 128</b>	<b>21,9%</b>	<b>131,5%</b>	
Energy sources	618 127	618 127	-	-	111 938	18,1%	129 096	20,9%	241 034	39,0%	40 190	22,7%	221,2%	
Water Management	297 423	297 423	17 692	5,9%	100 345	33,7%	56 560	19,0%	174 597	58,7%	30 371	17,8%	86,2%	
Waste Water Management	319 760	319 760	287	,1%	63 893	20,0%	40 956	12,8%	105 137	32,9%	25 008	24,4%	63,8%	
Waste Management	17 500	17 500	-	-	-	-	2 906	16,6%	2 906</					

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	37 879 765	37 879 765	10 926 465	28,8%	3 404 583	9,0%	-	-	14 331 048	37,8%	6 721 062	-	(100,0%)
Property rates	9 145 798	9 145 798	802	-	3 889 213	42,5%	-	-	3 890 016	42,5%	1 476 724	-	(100,0%)
Service charges	17 530 197	17 530 197	15 426	,1%	-	-	-	-	15 426	,1%	1 914 091	-	(100,0%)
Other revenue	3 128 665	3 128 665	10 907 807	348,6%	(484 745)	(15,5%)	-	-	10 423 062	333,1%	1 244 600	-	(100,0%)
Transfers and Subsidies - Operational	5 081 769	5 081 769	2 430	-	-	-	-	-	2 430	-	294 551	-	(100,0%)
Transfers and Subsidies - Capital	2 022 392	2 022 392	-	-	114	-	-	-	114	-	1 748 203	-	(100,0%)
Interest	970 943	970 943	-	-	-	-	-	-	-	-	42 892	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	36 716 524	36 716 524	(3 559 209)	(9,7%)	-	-	-	-	(3 559 209)	(9,7%)	9 161 800	-	(100,0%)
Suppliers and employees	36 716 524	36 716 524	(3 559 209)	(9,7%)	-	-	-	-	(3 559 209)	(9,7%)	9 161 800	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>74 596 289</b>	<b>74 596 289</b>	<b>7 367 256</b>	<b>9,9%</b>	<b>3 404 583</b>	<b>4,6%</b>	<b>-</b>	<b>-</b>	<b>10 771 838</b>	<b>14,4%</b>	<b>15 882 861</b>	<b>-</b>	<b>(100,0%)</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	(183 370)	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	(183 370)	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(2 349 139)	(2 349 139)	-	-	-	-	-	-	-	-	(189 105)	-	(100,0%)
Capital assets	(2 349 139)	(2 349 139)	-	-	-	-	-	-	-	-	(189 105)	-	(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(2 349 139)</b>	<b>(2 349 139)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(372 474)</b>	<b>-</b>	<b>(100,0%)</b>
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	382 913	382 913	-	-	-	-	-	-	-	-	155 989	-	(100,0%)
Repayment of borrowing	382 913	382 913	-	-	-	-	-	-	-	-	155 989	-	(100,0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>382 913</b>	<b>382 913</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155 989</b>	<b>-</b>	<b>(100,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>72 630 064</b>	<b>72 630 064</b>	<b>7 367 256</b>	<b>10,1%</b>	<b>3 404 583</b>	<b>4,7%</b>	<b>-</b>	<b>-</b>	<b>10 771 838</b>	<b>14,8%</b>	<b>15 666 375</b>	<b>-</b>	<b>(100,0%)</b>
Cash/cash equivalents at the year begin:	1 266 166	1 266 166	-	-	15 002 618	1 184,9%	12 663 588	1 000,2%	-	-	25 320 672	-	(50,0%)
Cash/cash equivalents at the year end:	73 896 230	73 896 230	13 434 304	18,2%	11 982 536	16,2%	13 391 830	18,1%	13 391 830	18,1%	41 089 403	-	(67,4%)

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	627 515	11,1%	190 241	3,4%	130 594	2,3%	4 698 666	83,2%	5 647 015	26,3%	67 755	1,2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	483 087	20,2%	45 951	1,9%	40 414	1,7%	1 822 767	76,2%	2 392 218	11,1%	11 005	5%	-	-
Receivables from Non-exchange Transactions - Property Rates	796 961	20,0%	96 062	2,4%	93 547	2,3%	2 997 648	75,2%	3 984 418	18,5%	14 574	4%	-	-
Receivables from Exchange Transactions - Waste Water Management	175 473	15,2%	39 802	3,4%	27 459	2,4%	913 334	79,0%	1 156 068	5,4%	18 698	1,6%	-	-
Receivables from Exchange Transactions - Waste Management	167 323	11,4%	35 625	2,4%	28 007	1,9%	1 234 234	84,2%	1 465 188	6,8%	23 481	1,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	457 879	8,5%	190 601	3,5%	143 554	2,7%	4 605 688	85,3%	5 397 723	25,1%	32 876	6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(190 940)	(13,1%)	(5 148)	(4%)	(10 017)	(7%)	1 668 749	114,1%	1 462 643	6,8%	4 978	3%	-	-
<b>Total By Income Source</b>	<b>2 517 297</b>	<b>11,7%</b>	<b>593 133</b>	<b>2,8%</b>	<b>453 558</b>	<b>2,1%</b>	<b>17 941 285</b>	<b>83,4%</b>	<b>21 505 274</b>	<b>100,0%</b>	<b>173 366</b>	<b>8%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	103 391	20,7%	19 131	3,8%	5 869	1,2%	370 615	74,3%	499 007	2,3%	-	-	-	-
Commercial	856 545	15,9%	103 717	1,9%	106 686	2,0%	4 306 207	80,1%	5 373 156	25,0%	56 312	1,0%	-	-
Households	1 557 361	10,0%	470 285	3,0%	341 003	2,2%	13 264 463	84,8%	15 633 111	72,7%	117 055	7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 517 297</b>	<b>11,7%</b>	<b>593 133</b>	<b>2,8%</b>	<b>453 558</b>	<b>2,1%</b>	<b>17 941 285</b>	<b>83,4%</b>	<b>21 505 274</b>	<b>100,0%</b>	<b>173 366</b>	<b>8%</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	1 041 081	35,4%	608 611	20,7%	-	-	1 294 962	44,0%	2 944 655	77,0%
Bulk Water	124 052	100,0%	-	-	-	-	-	-	124 052	3,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	342 879	46,7%	165 855	22,6%	102 644	14,0%	122 853	16,7%	734 231	19,2%
Auditor-General	-	-	-	-	-	-	12	100,0%	12	-
Other	21 060	100,0%	-	-	-	-	-	-	21 060	6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 529 072</b>	<b>40,0%</b>	<b>774 467</b>	<b>20,3%</b>	<b>102 644</b>	<b>2,7%</b>	<b>1 417 827</b>	<b>37,1%</b>	<b>3 824 010</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: EMFULENI (GT421)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	<b>7 960 575</b>	<b>7 960 116</b>	<b>2 232 361</b>	<b>28,0%</b>	<b>1 810 400</b>	<b>22,7%</b>	<b>1 922 362</b>	<b>24,1%</b>	<b>5 965 124</b>	<b>74,9%</b>	<b>1 571 716</b>	<b>76,9%</b>	<b>22,3%</b>	
<b>Exchange Revenue</b>														
Service charges - Electricity	3 717 875	3 717 875	1 048 783	28,2%	715 541	19,2%	735 806	19,8%	2 500 130	67,2%	598 201	74,8%	23,0%	
Service charges - Water	991 315	991 315	219 099	22,1%	264 585	26,7%	235 054	23,7%	718 739	72,5%	212 889	77,5%	10,4%	
Service charges - Waste Water Management	322 935	322 935	77 779	24,1%	81 690	25,3%	79 006	24,5%	238 475	73,8%	74 275	75,0%	6,4%	
Service charges - Waste Management	229 283	229 283	47 349	20,7%	50 334	22,0%	46 971	20,5%	144 654	63,1%	38 824	63,1%	21,0%	
Sale of Goods and Rendering of Services	49 369	49 369	8 310	16,8%	10 872	22,0%	14 327	29,0%	33 510	67,9%	13 599	74,5%	5,4%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	128 135	128 135	31 344	24,5%	38 837	30,3%	39 905	31,1%	110 085	85,9%	39 323	79,8%	1,5%	
Interest earned from Current and Non Current Assets	89	89	3 844	4 340,9%	1 282	1 448,2%	1 336	1 508,4%	6 462	7 297,5%	967	3 264,8%	38,1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	17 448	17 448	4 138	23,7%	4 118	23,6%	4 099	23,5%	12 355	70,8%	3 759	33,7%	9,0%	
Licence and permits	157	157	51	32,5%	115	73,1%	135	85,7%	300	191,4%	48	73,0%	182,6%	
Operational Revenue	5 105	5 105	3 705	72,6%	(353)	(6,9%)	6 751	132,2%	10 103	197,9%	1 493	184,7%	352,1%	
<b>Non-Exchange Revenue</b>														
Property rates	1 209 708	1 209 708	295 441	24,4%	307 978	25,5%	306 176	25,3%	909 595	75,2%	293 916	75,5%	4,2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	131 396	131 396	30 753	23,4%	18	-	124 354	94,6%	155 126	118,1%	34	2%	365 444,1%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	1 138 415	1 138 956	455 968	40,0%	329 003	28,9%	321 930	28,3%	1 106 901	97,2%	288 387	95,4%	11,6%	
Interest	18 345	18 345	5 647	30,8%	6 380	34,8%	6 511	35,5%	18 537	101,0%	6 001	81,7%	8,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	151	-	-	-	-	-	151	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>7 634 265</b>	<b>7 645 790</b>	<b>2 033 613</b>	<b>26,6%</b>	<b>1 866 593</b>	<b>24,5%</b>	<b>1 830 716</b>	<b>23,9%</b>	<b>5 730 921</b>	<b>75,0%</b>	<b>1 297 569</b>	<b>66,1%</b>	<b>41,1%</b>	
Employee related costs	1 533 206	1 420 440	315 602	20,6%	321 148	20,9%	311 798	22,0%	948 549	66,8%	303 918	74,2%	2,6%	
Remuneration of councillors	70 192	70 192	14 823	21,1%	19 016	27,1%	15 652	22,3%	49 491	70,5%	15 149	73,6%	3,3%	
Bulk purchases - electricity	2 440 770	2 440 770	739 389	30,3%	529 449	21,7%	739 548	30,3%	2 008 386	82,3%	496 969	79,6%	48,8%	
Inventory consumed	1 099 364	1 105 280	376 365	34,2%	414 686	37,2%	153 928	13,9%	944 979	85,5%	359 634	82,8%	(57,2%)	
Debt impairment	1 432 374	1 464 430	292 023	20,4%	287 023	20,0%	297 023	20,3%	876 068	59,8%	(295 619)	-	(200,5%)	
Depreciation and amortisation	513 349	600 681	92 105	17,9%	92 105	17,9%	92 105	15,3%	276 316	46,0%	96 763	57,9%	(4,8%)	
Interest	-	-	147 344	-	43 653	-	83 687	-	274 684	-	153 228	341,2%	(45,4%)	
Contracted services	367 135	371 330	34 187	9,3%	120 517	32,8%	108 463	29,2%	263 168	70,9%	112 749	63,1%	(3,8%)	
Transfers and subsidies	2 200	2 600	18	,8%	35	1,6%	348	13,4%	401	15,4%	227	19,0%	53,1%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	175 673	170 066	21 662	12,3%	38 960	22,2%	28 164	16,6%	88 785	52,2%	54 551	59,8%	(48,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	95	-	-	-	-	-	95	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>326 310</b>	<b>314 326</b>	<b>198 748</b>		<b>(56 192)</b>		<b>91 647</b>		<b>234 203</b>		<b>274 147</b>			
Transfers and subsidies - capital (monetary allocations)	215 820	176 389	-	-	1 050	,5%	15 552	8,8%	16 602	9,4%	23 533	23,7%	(33,9%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>542 130</b>	<b>490 715</b>	<b>198 748</b>		<b>(55 142)</b>		<b>107 199</b>		<b>250 805</b>		<b>297 681</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>542 130</b>	<b>490 715</b>	<b>198 748</b>		<b>(55 142)</b>		<b>107 199</b>		<b>250 805</b>		<b>297 681</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>542 130</b>	<b>490 715</b>	<b>198 748</b>		<b>(55 142)</b>		<b>107 199</b>		<b>250 805</b>		<b>297 681</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>542 130</b>	<b>490 715</b>	<b>198 748</b>		<b>(55 142)</b>		<b>107 199</b>		<b>250 805</b>		<b>297 681</b>			

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>539 963</b>	<b>489 733</b>	<b>5 858</b>	<b>1,1%</b>	<b>31 781</b>	<b>5,9%</b>	<b>57 536</b>	<b>11,7%</b>	<b>95 175</b>	<b>19,4%</b>	<b>80 242</b>	<b>35,4%</b>	<b>(28,3%)</b>
National Government	209 453	163 407	1 275	,6%	8 385	4,0%	13 254	8,1%	22 915	14,0%	24 939	24,2%	(46,9%)
Provincial Government	4 200	12 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>213 653</b>	<b>175 407</b>	<b>1 275</b>	<b>,6%</b>	<b>8 385</b>	<b>3,9%</b>	<b>13 254</b>	<b>7,6%</b>	<b>22 915</b>	<b>13,1%</b>	<b>24 939</b>	<b>23,0%</b>	<b>(46,9%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	326 310	314 326	4 583	1,4%	23 395	7,2%	44 282	14,1%	72 260	23,0%	55 303	46,4%	(19,9%)
<b>Capital Expenditure Functional</b>	<b>539 963</b>	<b>489 733</b>	<b>5 858</b>	<b>1,1%</b>	<b>31 781</b>	<b>5,9%</b>	<b>57 536</b>	<b>11,7%</b>	<b>95 175</b>	<b>19,4%</b>	<b>80 242</b>	<b>35,4%</b>	<b>(28,3%)</b>
<b>Municipal governance and administration</b>	<b>30 310</b>	<b>24 210</b>	<b>791</b>	<b>2,6%</b>	<b>101</b>	<b>,3%</b>	<b>1 561</b>	<b>6,4%</b>	<b>2 453</b>	<b>10,1%</b>	<b>11 576</b>	<b>84,0%</b>	<b>(86,5%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	30 310	24 210	791	2,6%	101	,3%	1 561	6,4%	2 453	10,1%	11 576	84,0%	(86,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>8 750</b>	<b>19 050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	1 000	1 500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 550	3 550	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 200	14 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>210 413</b>	<b>90 543</b>	<b>1 275</b>	<b>,6%</b>	<b>8 385</b>	<b>4,0%</b>	<b>12 444</b>	<b>13,7%</b>	<b>22 105</b>	<b>24,4%</b>	<b>43 885</b>	<b>30,3%</b>	<b>(71,6%)</b>
Planning and Development	190 913	86 043	1 275	,7%	8 385	4,4%	12 444	14,5%	22 105	25,7%	21 506	24,6%	(42,1%)
Road Transport	16 500	1 500	-	-	-	-	-	-	-	-	22 378	55,9%	(100,0%)
Environmental Protection	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>290 490</b>	<b>355 930</b>	<b>3 792</b>	<b>1,3%</b>	<b>23 295</b>	<b>8,0%</b>	<b>43 531</b>	<b>12,2%</b>	<b>70 617</b>	<b>19,8%</b>	<b>24 781</b>	<b>31,8%</b>	<b>75,7%</b>
Energy sources	238 990	250 606	3 792	1,6%	23 295	9,7%	43 531	17,4%	70 617	28,2%	22 291	36,1%	95,3%
Water Management	47 000	27 000	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 500	2 500	-	-	-	-	-	-	-	-	2 490	101,9%	(100,0%)
Waste Management	2 000	75 824	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	-	6 352 598	-	-	1 121 248	-	1 586 503	25,0%	2 707 751	42,6%	1 527 803	72,6%	3,8%
Property rates	-	1 067 160	-	-	136 597	-	201 257	18,9%	337 854	31,7%	191 162	60,4%	5,3%
Service charges	-	4 132 535	-	-	575 810	-	888 354	21,5%	1 464 164	35,4%	764 807	60,0%	16,2%
Other revenue	-	(111 104)	-	-	47 002	-	167 337	(150,6%)	214 340	(192,9%)	157 675	447,0%	6,1%
Transfers and Subsidies - Operational	-	1 099 707	-	-	341 722	-	284 899	25,9%	626 621	57,0%	276 123	61,3%	3,2%
Transfers and Subsidies - Capital	-	164 389	-	-	19 747	-	44 102	26,8%	63 849	38,8%	138 013	73,3%	(68,0%)
Interest	-	(89)	-	-	371	-	553	(624,7%)	924	(1 043,6%)	24	1219,6%	2 225,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	(5 516 494)	-	-	(1 018 812)	-	(1 258 435)	22,8%	(2 277 247)	41,3%	(1 431 464)	80,9%	(12,1%)
Suppliers and employees	-	(5 516 494)	-	-	(1 018 435)	-	(1 258 435)	22,8%	(2 277 247)	41,3%	(1 431 340)	81,0%	(12,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(124)	27,7%	(100,0%)
<b>Net Cash from/(used) Operating Activities</b>	-	836 105	-	-	102 437	-	328 067	39,2%	430 504	51,5%	96 339	(12,8%)	240,5%
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	(487 513)	-	-	(30 819)	-	(57 536)	11,8%	(88 356)	18,1%	(80 242)	35,4%	(28,3%)
Capital assets	-	(487 513)	-	-	(30 819)	-	(57 536)	11,8%	(88 356)	18,1%	(80 242)	35,4%	(28,3%)
<b>Net Cash from/(used) Investing Activities</b>	-	(487 513)	-	-	(30 819)	-	(57 536)	11,8%	(88 356)	18,1%	(80 242)	35,4%	(28,3%)
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>		348 592	-	-	71 617	-	270 531	77,6%	342 148	98,2%	16 097	(175,8%)	1 580,6%
Cash/cash equivalents at the year begin:	276 092	85 164	101 320	36,7%	85 164	30,8%	156 781	184,1%	101 320	119,0%	(113 152)	102,0%	(238,6%)
Cash/cash equivalents at the year end:	276 092	433 755	85 164	30,8%	156 781	56,8%	427 312	98,5%	427 312	98,5%	(97 055)	(37,6%)	(540,3%)

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	103 802	3,2%	87 490	2,7%	66 675	2,1%	2 945 786	91,9%	3 203 753	35,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	246 677	11,0%	136 376	6,1%	131 556	5,8%	1 736 599	77,1%	2 251 209	24,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	87 119	7,0%	60 901	4,9%	37 441	3,0%	1 054 724	85,0%	1 240 186	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	30 249	3,4%	22 952	2,6%	19 924	2,2%	816 688	91,8%	889 812	9,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 874	3,0%	12 930	2,3%	13 521	2,4%	517 449	92,3%	560 774	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 545	4,0%	16 518	4,0%	19 690	4,8%	356 465	87,1%	409 217	4,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34 853	6,2%	15 928	2,9%	18 186	3,3%	488 696	87,6%	557 663	6,1%	-	-	-	-
<b>Total By Income Source</b>	<b>536 119</b>	<b>5,9%</b>	<b>353 095</b>	<b>3,9%</b>	<b>306 992</b>	<b>3,4%</b>	<b>7 916 408</b>	<b>86,9%</b>	<b>9 112 614</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	18 927	6,5%	6 369	2,2%	3 856	1,3%	260 883	89,9%	290 035	3,2%	-	-	-	-
Commercial	321 093	12,5%	190 100	7,4%	164 440	6,4%	1 887 989	73,6%	2 563 622	28,1%	-	-	-	-
Households	196 099	3,1%	156 626	2,5%	138 697	2,2%	5 767 536	92,1%	6 258 957	68,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>536 119</b>	<b>5,9%</b>	<b>353 095</b>	<b>3,9%</b>	<b>306 992</b>	<b>3,4%</b>	<b>7 916 408</b>	<b>86,9%</b>	<b>9 112 614</b>	<b>100,0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	234 805	2,8%	103 574	1,2%	-	-	8 130 380	96,0%	8 468 759	86,2%
Bulk Water	-	-	128 609	10,2%	(4 502)	(4%)	1 131 719	90,1%	1 255 826	12,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 187	36,2%	16 368	16,8%	2 535	2,6%	43 202	44,4%	97 291	1,0%
Auditor-General	2 439	82,2%	530	17,8%	-	-	-	-	2 969	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>272 431</b>	<b>2,8%</b>	<b>249 081</b>	<b>2,5%</b>	<b>(1 968)</b>	<b>-</b>	<b>9 305 301</b>	<b>94,7%</b>	<b>9 824 846</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr April Ntuli	087 562 1980
Chief Financial Officer	Mr Mfareleni Maseanoka	087 562 0497

Source Local Government Database

1. All figures in this report are unaudited.



**GAUTENG: MIDVAAL (GT422)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	<b>1 694 996</b>	<b>1 645 002</b>	<b>442 089</b>	<b>26,1%</b>	<b>381 633</b>	<b>22,5%</b>	<b>372 453</b>	<b>22,6%</b>	<b>1 196 175</b>	<b>72,7%</b>	<b>318 257</b>	<b>71,3%</b>	<b>17,0%</b>	
<b>Exchange Revenue</b>														
Service charges - Electricity	601 337	547 484	138 764	23,1%	112 812	18,8%	118 659	21,7%	370 235	67,6%	90 579	63,7%	31,0%	
Service charges - Water	274 372	275 097	64 770	23,6%	68 910	25,1%	69 201	25,2%	202 881	73,7%	60 690	73,1%	14,0%	
Service charges - Waste Water Management	58 893	66 988	17 053	29,0%	16 822	28,6%	16 574	24,7%	50 449	75,3%	15 186	82,2%	9,1%	
Service charges - Waste Management	59 433	61 962	15 599	26,2%	15 287	25,7%	15 166	24,5%	46 052	74,3%	14 047	75,8%	8,0%	
Sale of Goods and Rendering of Services	7 273	7 697	2 832	38,9%	1 844	25,4%	1 546	20,1%	6 222	80,8%	1 849	71,7%	(16,4%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	17 662	24 072	9 104	28,9%	6 019	34,1%	6 647	27,6%	17 770	73,8%	6 178	67,7%	7,6%	
Interest earned from Current and Non Current Assets	21 144	42 144	5 704	45,9%	11 021	52,1%	7 749	18,4%	28 474	67,6%	8 865	111,0%	(12,6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 315	1 095	287	21,8%	263	20,0%	446	40,7%	996	90,9%	266	67,9%	67,8%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 918	4 522	580	14,8%	243	6,2%	135	3,0%	958	21,2%	598	49,2%	(77,3%)	
<b>Non-Exchange Revenue</b>														
Property rates	321 362	326 734	80 936	25,2%	79 283	24,7%	81 341	24,9%	241 560	73,9%	68 542	73,2%	18,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	124 813	80 767	15 598	12,5%	13 374	10,7%	9 427	11,7%	38 399	47,5%	4 853	48,6%	94,2%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	193 221	190 043	87 269	45,2%	51 680	26,7%	41 266	21,7%	180 215	94,8%	42 788	94,0%	(3,6%)	
Interest	10 254	16 396	3 592	35,0%	4 075	39,7%	4 297	26,2%	11 963	73,0%	3 816	95,0%	12,6%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1 801 035</b>	<b>1 733 013</b>	<b>332 163</b>	<b>18,4%</b>	<b>367 236</b>	<b>20,4%</b>	<b>346 804</b>	<b>20,0%</b>	<b>1 046 203</b>	<b>60,4%</b>	<b>278 098</b>	<b>61,4%</b>	<b>24,7%</b>	
Employee related costs	433 982	396 778	89 953	20,7%	90 640	20,9%	91 715	23,1%	272 308	88,6%	85 282	70,4%	7,5%	
Remuneration of councillors	13 860	14 904	3 511	25,3%	4 352	31,4%	3 652	24,5%	11 515	77,3%	3 705	74,9%	(1,4%)	
Bulk purchases - electricity	507 668	507 668	119 521	23,5%	106 265	20,9%	87 857	17,3%	313 643	61,8%	74 239	70,0%	18,3%	
Inventory consumed	162 300	157 559	33 724	20,8%	47 645	29,4%	56 686	36,0%	138 055	87,6%	44 303	90,1%	28,0%	
Debt impairment	169 656	130 573	13 326	7,9%	11 049	6,5%	8 234	6,3%	32 609	25,0%	1 073	30,1%	667,3%	
Depreciation and amortisation	140 855	115 481	26 053	18,5%	26 730	19,0%	26 904	23,3%	79 687	69,0%	23 423	57,3%	14,9%	
Interest	24 212	22 212	650	2,7%	6 872	28,4%	540	2,4%	8 061	36,3%	746	53,3%	(27,7%)	
Contracted services	195 539	224 044	25 227	12,9%	44 631	22,8%	49 895	22,3%	119 753	53,5%	30 307	52,2%	64,6%	
Transfers and subsidies	1 500	2 337	375	25,0%	109	7,3%	299	12,8%	783	33,5%	100	92,3%	199,2%	
Irrecoverable debts written off	6 496	6 496	1 122	17,3%	1 240	19,1%	3 209	49,4%	5 570	85,7%	1 716	79,4%	86,9%	
Operational costs	97 301	107 296	18 701	19,2%	27 703	28,5%	17 814	16,6%	64 218	59,9%	13 202	48,7%	34,9%	
Losses on disposal of Assets	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)	
Other Losses	47 665	47 665	-	-	-	-	-	-	-	-	0	-	(100,0%)	
<b>Surplus/(Deficit)</b>	<b>(106 038)</b>	<b>(88 011)</b>	<b>109 926</b>		<b>14 397</b>		<b>25 649</b>		<b>149 972</b>		<b>40 159</b>			
Transfers and subsidies - capital (monetary allocations)	101 140	106 529	7 465	7,4%	26 156	25,9%	23 610	22,2%	57 230	53,7%	11 906	53,6%	98,3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	10 191	100,0%	(100,0%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(4 899)</b>	<b>18 519</b>	<b>117 391</b>		<b>40 553</b>		<b>49 259</b>		<b>207 203</b>		<b>62 256</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>(4 899)</b>	<b>18 519</b>	<b>117 391</b>		<b>40 553</b>		<b>49 259</b>		<b>207 203</b>		<b>62 256</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(4 899)</b>	<b>18 519</b>	<b>117 391</b>		<b>40 553</b>		<b>49 259</b>		<b>207 203</b>		<b>62 256</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(4 899)</b>	<b>18 519</b>	<b>117 391</b>		<b>40 553</b>		<b>49 259</b>		<b>207 203</b>		<b>62 256</b>			

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>259 622</b>	<b>270 012</b>	<b>27 769</b>	<b>10,7%</b>	<b>54 197</b>	<b>20,9%</b>	<b>57 545</b>	<b>21,3%</b>	<b>139 512</b>	<b>51,7%</b>	<b>16 836</b>	<b>47,6%</b>	<b>241,8%</b>
National Government	84 307	84 833	13 926	16,5%	30 863	36,6%	19 605	23,1%	64 394	75,9%	3 955	49,9%	395,7%
Provincial Government	8 200	13 413	1 111	1,4%	2 032	24,8%	4 608	34,4%	6 751	50,3%	1 275	19,5%	261,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	4 000	4 000	1 000	25,0%	1 995	49,9%	377	9,4%	3 372	84,3%	3 189	55,9%	(88,2%)
<b>Transfers recognised - capital</b>	<b>96 507</b>	<b>102 246</b>	<b>15 036</b>	<b>15,6%</b>	<b>34 890</b>	<b>36,2%</b>	<b>24 590</b>	<b>24,0%</b>	<b>74 516</b>	<b>72,9%</b>	<b>8 419</b>	<b>46,1%</b>	<b>192,1%</b>
Borrowing	74 780	118 790	4 708	6,3%	8 209	11,0%	27 406	23,1%	40 322	33,9%	2 932	61,7%	834,7%
Internally generated funds	88 335	48 975	8 025	9,1%	11 098	12,6%	5 550	11,3%	24 674	50,4%	5 485	44,3%	1,2%
<b>Capital Expenditure Functional</b>	<b>259 622</b>	<b>270 012</b>	<b>27 769</b>	<b>10,7%</b>	<b>54 197</b>	<b>20,9%</b>	<b>57 545</b>	<b>21,3%</b>	<b>139 512</b>	<b>51,7%</b>	<b>16 836</b>	<b>50,4%</b>	<b>241,8%</b>
<b>Municipal governance and administration</b>	<b>34 620</b>	<b>35 166</b>	<b>7 865</b>	<b>22,7%</b>	<b>6 911</b>	<b>20,0%</b>	<b>4 407</b>	<b>12,5%</b>	<b>19 183</b>	<b>54,6%</b>	<b>451</b>	<b>35,2%</b>	<b>877,3%</b>
Executive and Council	1 130	165	-	-	-	-	60	36,1%	60	36,1%	-	82,6%	(100,0%)
Finance and administration	33 490	35 001	7 865	23,5%	6 911	20,6%	4 348	12,4%	19 124	54,6%	451	35,2%	864,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>40 823</b>	<b>46 393</b>	<b>4 299</b>	<b>10,5%</b>	<b>10 020</b>	<b>24,5%</b>	<b>13 054</b>	<b>28,1%</b>	<b>27 373</b>	<b>59,0%</b>	<b>4 460</b>	<b>40,1%</b>	<b>192,7%</b>
Community and Social Services	7 500	9 094	1 111	1,5%	1 823	24,3%	1 088	12,0%	3 022	33,2%	1 723	45,0%	(36,9%)
Sport And Recreation	22 208	22 518	4 164	18,7%	5 972	26,9%	6 447	28,6%	16 583	73,6%	1 571	52,9%	1 494,2%
Public Safety	11 115	14 781	24	,2%	2 225	20,0%	5 519	37,3%	7 768	52,6%	1 166	32,9%	373,2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>47 348</b>	<b>52 185</b>	<b>5 164</b>	<b>10,9%</b>	<b>4 757</b>	<b>10,0%</b>	<b>8 665</b>	<b>16,6%</b>	<b>18 586</b>	<b>35,6%</b>	<b>715</b>	<b>40,2%</b>	<b>1 112,0%</b>
Planning and Development	10 500	17 051	4 530	43,1%	4 757	45,3%	5 356	31,4%	14 643	85,9%	(3 224)	20,7%	(266,1%)
Road Transport	36 848	35 134	634	1,7%	-	-	3 308	9,4%	3 943	11,2%	3 939	46,4%	(16,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>136 831</b>	<b>136 267</b>	<b>10 442</b>	<b>7,6%</b>	<b>32 509</b>	<b>23,8%</b>	<b>31 420</b>	<b>23,1%</b>	<b>74 370</b>	<b>54,6%</b>	<b>11 210</b>	<b>58,3%</b>	<b>180,3%</b>
Energy sources	52 912	51 798	5 628	10,6%	13 949	26,4%	2 965	5,7%	22 511	43,5%	2 388	27,9%	24,2%
Water Management	51 899	51 254	4 771	9,2%	14 590	28,1%	18 654	36,4%	38 015	74,2%	1 170	87,7%	1 494,2%
Waste Water Management	15 650	18 800	33	,2%	3 970	25,4%	5 353	28,5%	9 357	49,8%	6 762	52,0%	(20,8%)
Waste Management	16 370	14 415	10	,1%	-	-	4 447	30,8%	4 457	30,9%	889	51,7%	400,1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	<b>1 726 284</b>	<b>1 547 151</b>	<b>1 272 432</b>	<b>73,7%</b>	<b>458 022</b>	<b>26,5%</b>	<b>1 486 261</b>	<b>96,1%</b>	<b>3 216 714</b>	<b>207,9%</b>	<b>328 772</b>	<b>88,2%</b>	<b>352,1%</b>
Property rates	295 653	312 389	60 930	20,6%	69 768	23,6%	66 159	21,2%	196 857	63,0%	58 546	63,7%	13,0%
Service charges	927 799	1 044 413	186 407	20,1%	186 622	20,1%	182 883	17,5%	555 912	53,2%	149 109	50,8%	22,6%
Other revenue	35 490	(251 158)	909 696	2 563,3%	92 691	261,2%	1 175 091	(467,9%)	2 177 478	(867,0%)	35 872	(614,9%)	3 175,8%
Transfers and Subsidies - Operational	345 060	346 742	66 891	19,4%	53 513	15,5%	40 135	11,6%	160 539	46,3%	42 023	50,5%	(4,5%)
Transfers and Subsidies - Capital	101 140	94 765	39 358	38,9%	44 740	44,2%	14 612	15,4%	98 710	104,2%	34 357	108,7%	(57,5%)
Interest	21 144	-	9 149	43,3%	10 688	50,5%	7 381	-	27 218	-	8 865	108,3%	(16,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 544 086)</b>	<b>(1 539 312)</b>	<b>(783 591)</b>	<b>50,7%</b>	<b>(331 674)</b>	<b>21,5%</b>	<b>(571 705)</b>	<b>37,1%</b>	<b>(1 686 969)</b>	<b>109,6%</b>	<b>(282 789)</b>	<b>133,1%</b>	<b>102,2%</b>
Suppliers and employees	(1 519 873)	(1 517 100)	(783 591)	51,6%	(331 674)	21,8%	(571 705)	37,7%	(1 686 969)	111,2%	(282 789)	135,5%	102,2%
Finance charges	(24 212)	(22 212)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>182 199</b>	<b>7 839</b>	<b>488 841</b>	<b>268,3%</b>	<b>126 348</b>	<b>69,3%</b>	<b>914 556</b>	<b>11 667,3%</b>	<b>1 529 745</b>	<b>19 515,4%</b>	<b>45 983</b>	<b>3,7%</b>	<b>1 888,9%</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(249 492)</b>	<b>(256 825)</b>	<b>(27 769)</b>	<b>11,1%</b>	<b>(53 707)</b>	<b>21,5%</b>	<b>(51 518)</b>	<b>20,1%</b>	<b>(132 994)</b>	<b>51,8%</b>	<b>(16 112)</b>	<b>51,6%</b>	<b>219,7%</b>
Capital assets	(249 492)	(256 825)	(27 769)	11,1%	(53 707)	21,5%	(51 518)	20,1%	(132 994)	51,8%	(16 112)	51,6%	219,7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(249 492)</b>	<b>(256 825)</b>	<b>(27 769)</b>	<b>11,1%</b>	<b>(53 707)</b>	<b>21,5%</b>	<b>(51 518)</b>	<b>20,1%</b>	<b>(132 994)</b>	<b>51,8%</b>	<b>(16 112)</b>	<b>51,6%</b>	<b>219,7%</b>
<b>Cash Flow from/(used) Financing Activities</b>													
<b>Receipts</b>	<b>116 080</b>	<b>119 790</b>	<b>(185)</b>	<b>(2%)</b>	<b>(193)</b>	<b>(2%)</b>	<b>14 432</b>	<b>12,0%</b>	<b>14 054</b>	<b>11,7%</b>	-	-	<b>(100,0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	116 080	119 790	(185)	(2%)	(193)	(2%)	14 432	12,0%	14 054	11,7%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(42 233)</b>	<b>(47 781)</b>	<b>(331)</b>	<b>8%</b>	<b>(8 005)</b>	<b>19,0%</b>	<b>(347)</b>	<b>7%</b>	<b>(8 684)</b>	<b>18,2%</b>	<b>(315)</b>	<b>41,1%</b>	<b>10,4%</b>
Repayment of borrowing	(42 233)	(47 781)	(331)	8%	(8 005)	19,0%	(347)	7%	(8 684)	18,2%	(315)	41,1%	10,4%
<b>Net Cash from/(used) Financing Activities</b>	<b>73 847</b>	<b>72 009</b>	<b>(615)</b>	<b>(7%)</b>	<b>(8 198)</b>	<b>(11,1%)</b>	<b>14 085</b>	<b>19,6%</b>	<b>5 371</b>	<b>7,5%</b>	<b>(315)</b>	<b>84,6%</b>	<b>(4 575,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>6 554</b>	<b>(176 977)</b>	<b>460 556</b>	<b>7 027,6%</b>	<b>64 443</b>	<b>983,3%</b>	<b>877 123</b>	<b>(495,6%)</b>	<b>1 402 122</b>	<b>(792,3%)</b>	<b>29 557</b>	<b>(30,1%)</b>	<b>2 867,6%</b>
Cash/cash equivalents at the year begin:	150 433	355 433	495 402	329,3%	955 958	635,5%	1 020 402	287,1%	495 402	139,4%	365 247	99,1%	179,4%
Cash/cash equivalents at the year end:	<b>156 987</b>	<b>178 456</b>	<b>955 958</b>	<b>608,9%</b>	<b>1 020 402</b>	<b>650,0%</b>	<b>1 897 524</b>	<b>1 063,3%</b>	<b>1 897 524</b>	<b>1 063,3%</b>	<b>394 804</b>	<b>50,0%</b>	<b>380,6%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	18 450	11,1%	11 510	6,9%	6 838	4,1%	129 282	77,8%	166 080	24,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 521	49,1%	7 008	16,0%	975	2,2%	14 311	32,7%	43 815	6,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 553	10,1%	8 362	4,1%	6 041	3,0%	168 224	82,8%	203 180	29,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 481	9,7%	1 869	4,0%	1 611	3,5%	38 342	82,8%	46 303	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 257	8,9%	1 882	4,0%	1 608	3,4%	39 846	83,7%	47 592	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 884	4,4%	3 671	4,1%	3 532	4,0%	78 194	87,6%	89 281	13,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 466	1,7%	1 749	2,0%	1 663	1,9%	81 477	94,4%	86 355	12,7%	-	-	-	-
<b>Total By Income Source</b>	<b>74 612</b>	<b>10,9%</b>	<b>36 052</b>	<b>5,3%</b>	<b>22 267</b>	<b>3,3%</b>	<b>549 676</b>	<b>80,5%</b>	<b>682 607</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 354	7,7%	771	4,4%	429	2,4%	15 004	85,5%	17 557	2,6%	-	-	-	-
Commercial	25 074	36,5%	8 198	11,9%	2 110	3,1%	33 256	48,5%	68 638	10,1%	-	-	-	-
Households	48 184	8,1%	27 083	4,5%	19 729	3,3%	501 416	84,1%	596 412	87,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>74 612</b>	<b>10,9%</b>	<b>36 052</b>	<b>5,3%</b>	<b>22 267</b>	<b>3,3%</b>	<b>549 676</b>	<b>80,5%</b>	<b>682 607</b>	<b>100,0%</b>	-	-	-	-

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	32 768	100,0%	-	-	-	-	-	-	32 768	54,5%
Bulk Water	17 082	100,0%	-	-	-	-	-	-	17 082	28,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 324	100,0%	-	-	-	-	-	-	10 324	17,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>60 175</b>	<b>100,0%</b>	-	-	-	-	-	-	<b>60 175</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mrs Serrah Mhlanga	016 360 7412
Chief Financial Officer	Ms Koobashni Desai (Acting)	016 360 7611

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: LESEDI (GT423)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	<b>1 209 418</b>	<b>1 226 343</b>	<b>357 904</b>	<b>29,6%</b>	<b>294 680</b>	<b>24,4%</b>	<b>260 417</b>	<b>21,2%</b>	<b>913 000</b>	<b>74,4%</b>	<b>238 349</b>	<b>69,0%</b>	<b>9,3%</b>	
<b>Exchange Revenue</b>														
Service charges - Electricity	489 200	499 490	149 418	30,5%	99 067	20,3%	83 129	16,6%	331 614	66,4%	67 022	51,3%	24,0%	
Service charges - Water	176 627	172 182	39 081	22,1%	42 310	24,0%	42 453	24,7%	123 844	71,9%	43 767	77,5%	(3,0%)	
Service charges - Waste Water Management	39 244	38 217	9 483	24,2%	9 401	24,0%	9 247	24,2%	28 130	73,6%	8 551	70,2%	8,1%	
Service charges - Waste Management	48 392	47 456	11 974	24,7%	11 355	23,5%	10 626	22,4%	33 955	71,6%	9 885	68,1%	7,5%	
Sale of Goods and Rendering of Services	4 291	2 776	6 333	14,7%	849	19,8%	1 639	59,0%	3 121	112,4%	700	46,5%	134,0%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	49 014	48 255	13 152	26,8%	10 802	22,0%	12 321	25,5%	36 275	75,2%	11 775	78,7%	4,6%	
Interest earned from Current and Non Current Assets	1 500	4 474	-	-	2 406	160,4%	-	-	2 406	53,8%	-	15,9%	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	6 429	6 429	975	15,2%	983	15,3%	2 633	41,0%	4 591	71,4%	989	47,5%	166,3%	
Licence and permits	12	12	4	32,6%	2	16,3%	17	148,7%	23	199,8%	8	181,1%	120,7%	
Operational Revenue	402	2 167	357	88,7%	864	214,7%	488	22,5%	1 709	78,8%	1 408	946,4%	(65,3%)	
<b>Non-Exchange Revenue</b>														
Property rates	166 783	169 656	41 707	25,0%	41 811	25,1%	41 671	24,6%	125 189	73,8%	38 630	72,8%	7,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 053	5 003	22	2,0%	17	1,6%	28	,6%	66	1,3%	5	3,3%	491,1%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	222 599	226 438	90 164	40,5%	73 842	33,2%	55 195	24,4%	219 202	96,8%	54 720	94,8%	,9%	
Interest	3 871	3 789	938	24,2%	971	25,1%	969	25,6%	2 878	76,0%	889	61,4%	9,0%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	(4)	-	-	-	-	-	(4)	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>1 327 781</b>	<b>1 256 957</b>	<b>230 123</b>	<b>17,3%</b>	<b>284 619</b>	<b>21,4%</b>	<b>238 483</b>	<b>19,0%</b>	<b>753 225</b>	<b>59,9%</b>	<b>272 299</b>	<b>56,2%</b>	<b>(12,4%)</b>	
Employee related costs	249 968	249 868	57 857	23,1%	59 016	23,6%	60 416	24,2%	177 289	71,0%	56 791	71,7%	6,4%	
Remuneration of councillors	12 878	12 878	3 071	23,9%	3 802	29,5%	3 188	24,8%	10 062	78,1%	3 040	72,3%	4,9%	
Bulk purchases - electricity	454 031	381 619	93 098	20,5%	82 094	18,1%	69 822	18,3%	245 013	64,2%	59 082	54,0%	18,2%	
Inventory consumed	140 145	128 864	25 731	18,4%	34 774	24,8%	35 827	27,8%	96 332	74,8%	33 398	63,1%	7,3%	
Debt impairment	-	-	-	-	6	-	-	-	6	-	-	-	-	
Depreciation and amortisation	45 247	45 247	-	-	-	-	-	-	-	-	-	-	-	
Interest	2 833	13 602	2 778	98,1%	6 021	212,6%	3 868	28,4%	12 667	93,1%	388	68,2%	897,2%	
Contracted services	114 547	101 984	13 600	11,9%	29 611	25,9%	21 249	20,8%	64 460	63,2%	22 736	61,7%	(6,5%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	240 889	249 202	13 461	5,6%	41 351	17,2%	28 632	11,5%	83 444	33,5%	80 276	38,4%	(64,3%)	
Operational costs	67 243	73 692	20 528	30,5%	27 944	41,6%	15 481	21,0%	63 953	86,8%	16 587	77,0%	(6,7%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(118 363)</b>	<b>(30 613)</b>	<b>127 780</b>		<b>10 061</b>		<b>21 934</b>		<b>159 775</b>		<b>(33 950)</b>			
Transfers and subsidies - capital (monetary allocations)	90 066	82 001	-	-	29 906	33,2%	22 015	26,8%	51 922	63,3%	14 992	45,5%	46,8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(28 297)</b>	<b>51 387</b>	<b>127 780</b>		<b>39 967</b>		<b>43 949</b>		<b>211 697</b>		<b>(18 958)</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>(28 297)</b>	<b>51 387</b>	<b>127 780</b>		<b>39 967</b>		<b>43 949</b>		<b>211 697</b>		<b>(18 958)</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(28 297)</b>	<b>51 387</b>	<b>127 780</b>		<b>39 967</b>		<b>43 949</b>		<b>211 697</b>		<b>(18 958)</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(28 297)</b>	<b>51 387</b>	<b>127 780</b>		<b>39 967</b>		<b>43 949</b>		<b>211 697</b>		<b>(18 958)</b>			

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>87 314</b>	<b>91 953</b>	-	-	<b>28 237</b>	<b>32,3%</b>	<b>19 372</b>	<b>21,1%</b>	<b>47 608</b>	<b>51,8%</b>	<b>10 806</b>	<b>33,1%</b>	<b>79,3%</b>
National Government	83 313	76 248	-	-	24 288	29,2%	17 700	23,2%	41 989	55,1%	4 767	36,6%	271,3%
Provincial Government	4 001	5 131	-	-	1 744	43,6%	1 674	32,6%	3 418	66,6%	3 681	41,5%	(54,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>87 314</b>	<b>81 379</b>	-	-	<b>26 033</b>	<b>29,8%</b>	<b>19 374</b>	<b>23,8%</b>	<b>45 407</b>	<b>55,8%</b>	<b>8 447</b>	<b>37,5%</b>	<b>129,3%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	10 574	-	-	2 204	-	(3)	-	2 201	20,8%	2 359	12,7%	(100,1%)
<b>Capital Expenditure Functional</b>	<b>89 514</b>	<b>96 620</b>	-	-	<b>29 204</b>	<b>32,6%</b>	<b>19 372</b>	<b>20,0%</b>	<b>48 576</b>	<b>50,3%</b>	<b>10 806</b>	<b>33,2%</b>	<b>79,3%</b>
<b>Municipal governance and administration</b>	<b>6 568</b>	<b>6 568</b>	-	-	<b>968</b>	<b>14,7%</b>	<b>968</b>	<b>14,7%</b>	<b>968</b>	<b>14,7%</b>	<b>17</b>	<b>6,7%</b>	<b>(100,0%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	6 568	-	-	968	-	-	-	968	14,7%	17	6,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>6 201</b>	<b>9 374</b>	-	-	<b>3 788</b>	<b>61,1%</b>	<b>1 631</b>	<b>17,4%</b>	<b>5 419</b>	<b>57,8%</b>	<b>3 681</b>	<b>36,4%</b>	<b>(55,7%)</b>
Community and Social Services	4 001	5 131	-	-	1 744	43,6%	1 674	32,6%	3 418	66,6%	1 599	41,3%	4,6%
Sport And Recreation	2 200	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 043	-	-	2 043	-	(43)	(2,1%)	2 001	97,9%	2 081	38,6%	(102,1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>26 928</b>	<b>24 792</b>	-	-	<b>3 453</b>	<b>12,8%</b>	<b>10 290</b>	<b>41,5%</b>	<b>13 743</b>	<b>55,4%</b>	<b>1 655</b>	<b>39,8%</b>	<b>521,9%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 928	24 792	-	-	3 453	12,8%	10 290	41,5%	13 743	55,4%	1 655	39,8%	521,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>56 385</b>	<b>55 887</b>	-	-	<b>20 996</b>	<b>37,2%</b>	<b>7 451</b>	<b>13,3%</b>	<b>28 447</b>	<b>50,9%</b>	<b>5 454</b>	<b>31,5%</b>	<b>36,6%</b>
Energy sources	37 577	36 648	-	-	14 291	38,0%	4 154	11,3%	18 445	50,3%	4 879	44,8%	(14,9%)
Water Management	18 808	19 239	-	-	6 705	35,6%	3 296	17,1%	10 001	52,0%	574	(9,0%)	473,8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	<b>(86 289)</b>	<b>(89 812)</b>	<b>249 633</b>	<b>(289,3%)</b>	<b>287 991</b>	<b>(333,8%)</b>	<b>281 705</b>	<b>(313,7%)</b>	<b>819 328</b>	<b>(912,3%)</b>	<b>229 951</b>	<b>68,6%</b>	<b>22,5%</b>
Property rates	(140 089)	(139 364)	21 324	(15,2%)	39 067	(27,9%)	34 035	(24,4%)	94 426	(67,8%)	29 420	48,8%	15,7%
Service charges	(148 785)	(157 365)	90 743	(61,0%)	129 897	(87,3%)	126 717	(80,5%)	347 357	(220,7%)	89 711	35,3%	41,2%
Other revenue	(7 290)	(5 399)	16 397	(224,9%)	18 507	(253,9%)	13 028	(241,3%)	47 933	(887,8%)	33 970	967,5%	(61,6%)
Transfers and Subsidies - Operational	143 319	147 721	95 171	66,4%	77 726	54,2%	51 801	35,1%	224 698	152,1%	50 843	98,4%	1,9%
Transfers and Subsidies - Capital	65 057	62 927	25 977	40,0%	22 694	34,9%	56 124	89,2%	104 815	166,6%	26 007	94,0%	115,8%
Interest	1 500	1 669	-	-	99	6,6%	-	-	99	5,9%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 100 188)</b>	<b>(1 029 717)</b>	<b>(184 300)</b>	<b>16,8%</b>	<b>(133 390)</b>	<b>12,1%</b>	<b>(58 933)</b>	<b>5,7%</b>	<b>(376 623)</b>	<b>36,6%</b>	<b>(116 960)</b>	<b>44,1%</b>	<b>(49,6%)</b>
Suppliers and employees	(1 100 188)	(1 031 851)	(184 300)	16,8%	(133 390)	12,1%	(58 933)	5,7%	(376 623)	36,6%	(116 960)	44,3%	(49,6%)
Finance charges	-	2 133	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(1 186 477)</b>	<b>(1 119 529)</b>	<b>65 333</b>	<b>(5,5%)</b>	<b>154 601</b>	<b>(13,0%)</b>	<b>222 771</b>	<b>(19,9%)</b>	<b>442 705</b>	<b>(39,5%)</b>	<b>112 991</b>	<b>308,6%</b>	<b>97,2%</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	<b>-</b>	<b>26</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>66,1%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	26	17	-	-	-	-	-	17	66,1%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>(24 399)</b>	<b>-</b>	<b>(33 405)</b>	<b>-</b>	<b>(24 873)</b>	<b>-</b>	<b>(82 677)</b>	<b>-</b>	<b>(10 956)</b>	<b>47,8%</b>	<b>127,0%</b>
Capital assets	-	-	(24 399)	-	(33 405)	-	(24 873)	-	(82 677)	-	(10 956)	47,8%	127,0%
<b>Net Cash from/(used) Investing Activities</b>	<b>-</b>	<b>26</b>	<b>(24 382)</b>	<b>-</b>	<b>(33 405)</b>	<b>-</b>	<b>(24 873)</b>	<b>(95 343,4%)</b>	<b>(82 660)</b>	<b>(316 849,6%)</b>	<b>(10 956)</b>	<b>47,8%</b>	<b>127,0%</b>
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>-</b>	<b>238</b>	<b>-</b>	<b>412</b>	<b>-</b>	<b>810</b>	<b>-</b>	<b>154</b>	<b>-</b>	<b>167,4%</b>
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	160	-	238	-	412	-	810	-	154	-	167,4%
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>-</b>	<b>238</b>	<b>-</b>	<b>412</b>	<b>-</b>	<b>810</b>	<b>-</b>	<b>154</b>	<b>-</b>	<b>167,4%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(1 186 477)</b>	<b>(1 119 503)</b>	<b>41 111</b>	<b>(3,5%)</b>	<b>121 434</b>	<b>(10,2%)</b>	<b>198 310</b>	<b>(17,7%)</b>	<b>360 855</b>	<b>(32,2%)</b>	<b>102 189</b>	<b>(1 890,7%)</b>	<b>94,1%</b>
Cash/cash equivalents at the year begin:	-	-	41 470	-	111 662	-	233 095	-	41 470	-	145 088	(146,6%)	60,7%
Cash/cash equivalents at the year end:	<b>(1 186 477)</b>	<b>(1 119 503)</b>	<b>111 662</b>	<b>(9,4%)</b>	<b>233 095</b>	<b>(19,6%)</b>	<b>431 406</b>	<b>(38,5%)</b>	<b>431 406</b>	<b>(38,5%)</b>	<b>247 277</b>	<b>919,5%</b>	<b>74,5%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	16 144	2,8%	14 258	2,5%	9 787	1,7%	530 059	93,0%	570 248	33,5%	(2 035)	(4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 844	5,5%	9 434	1,9%	9 424	1,9%	461 453	90,8%	508 155	29,9%	(1 128)	(2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	11 664	8,2%	4 423	3,1%	3 479	2,4%	123 158	86,3%	142 724	8,4%	(399)	(3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 173	2,5%	2 131	1,7%	1 924	1,5%	118 127	94,2%	125 354	7,4%	(437)	(3%)	-	-
Receivables from Exchange Transactions - Waste Management	3 770	2,2%	2 846	1,7%	2 757	1,6%	162 705	94,6%	172 079	10,1%	(493)	(3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 407	3,7%	4 335	3,7%	4 249	3,6%	105 352	89,0%	118 342	7,0%	2	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	-	32	,1%	55	,1%	63 850	99,8%	63 957	3,8%	(572)	(9%)	-	-
<b>Total By Income Source</b>	<b>67 020</b>	<b>3,9%</b>	<b>37 460</b>	<b>2,2%</b>	<b>31 674</b>	<b>1,9%</b>	<b>1 564 705</b>	<b>92,0%</b>	<b>1 700 860</b>	<b>100,0%</b>	<b>(5 062)</b>	<b>(,3%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	9 237	6,8%	4 604	3,4%	4 274	3,1%	118 650	86,8%	136 764	8,0%	-	-	-	-
Commercial	21 439	13,4%	3 014	1,9%	2 692	1,7%	132 272	83,0%	159 417	9,4%	-	-	-	-
Households	36 344	2,6%	29 843	2,1%	24 709	1,8%	1 313 783	93,5%	1 404 679	82,6%	(5 062)	(4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>67 020</b>	<b>3,9%</b>	<b>37 460</b>	<b>2,2%</b>	<b>31 674</b>	<b>1,9%</b>	<b>1 564 705</b>	<b>92,0%</b>	<b>1 700 860</b>	<b>100,0%</b>	<b>(5 062)</b>	<b>(,3%)</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	24 860	17,6%	-	-	-	-	116 327	82,4%	141 187	60,2%
Bulk Water	-	-	-	-	-	-	1 274	100,0%	1 274	,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 113	24,0%	19 721	21,4%	1 997	2,2%	48 284	52,4%	92 115	39,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>46 973</b>	<b>20,0%</b>	<b>19 721</b>	<b>8,4%</b>	<b>1 997</b>	<b>,9%</b>	<b>165 886</b>	<b>70,7%</b>	<b>234 576</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Sibusiso Dlamini (Acting)	016 492 0025
Chief Financial Officer	Ms Gugu Mncube (Acting)	016 492 0031

Source Local Government Database

1. All figures in this report are unaudited.



	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	664 127	725 896	236 356	35,6%	226 407	34,1%	164 876	22,7%	627 640	86,5%	175 953	89,5%	(6,3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	337 861	401 334	97 552	28,9%	119 143	35,3%	86 152	21,5%	302 846	75,5%	83 080	146,7%	3,7%
Transfers and Subsidies - Operational	323 941	321 001	137 433	42,4%	106 111	32,8%	77 428	24,1%	320 972	100,0%	91 944	30,6%	(15,8%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 325	3 561	1 372	59,0%	1 153	49,6%	1 297	36,4%	3 822	107,3%	930	-	39,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(673 390)	(732 728)	(208 953)	31,0%	(211 046)	31,3%	(163 020)	22,2%	(583 018)	79,6%	(163 875)	81,4%	(5%)
Suppliers and employees	(673 390)	(732 728)	(208 953)	31,0%	(211 046)	31,3%	(163 020)	22,2%	(583 018)	79,6%	(163 875)	81,4%	(5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(9 264)</b>	<b>(6 832)</b>	<b>27 404</b>	<b>(295,8%)</b>	<b>15 362</b>	<b>(165,8%)</b>	<b>1 856</b>	<b>(27,2%)</b>	<b>44 622</b>	<b>(653,1%)</b>	<b>12 078</b>	<b>1 252,4%</b>	<b>(84,6%)</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	40	40	-	-	30	76,2%	-	-	30	76,2%	-	-	-
Proceeds on disposal of PPE	40	40	-	-	30	76,2%	-	-	30	76,2%	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(2 167)	(2 167)	(319)	14,7%	(92)	4,3%	(342)	15,8%	(753)	34,8%	(264)	23,1%	29,7%
Capital assets	(2 167)	(2 167)	(319)	14,7%	(92)	4,3%	(342)	15,8%	(753)	34,8%	(264)	23,1%	29,7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(2 127)</b>	<b>(2 127)</b>	<b>(319)</b>	<b>15,0%</b>	<b>(62)</b>	<b>2,9%</b>	<b>(342)</b>	<b>16,1%</b>	<b>(723)</b>	<b>34,0%</b>	<b>(264)</b>	<b>23,1%</b>	<b>29,7%</b>
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(11 391)</b>	<b>(8 959)</b>	<b>27 085</b>	<b>(237,8%)</b>	<b>15 300</b>	<b>(134,3%)</b>	<b>1 514</b>	<b>(16,9%)</b>	<b>43 899</b>	<b>(490,0%)</b>	<b>11 815</b>	<b>3 066,0%</b>	<b>(87,2%)</b>
Cash/cash equivalents at the year begin:	21 030	32 783	31 062	147,7%	59 868	284,7%	75 168	329,3%	31 062	94,7%	61 335	96,1%	22,6%
Cash/cash equivalents at the year end:	<b>9 639</b>	<b>23 824</b>	<b>59 868</b>	<b>621,1%</b>	<b>75 168</b>	<b>779,8%</b>	<b>76 682</b>	<b>321,9%</b>	<b>76 682</b>	<b>321,9%</b>	<b>73 150</b>	<b>361,9%</b>	<b>4,8%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	,2%	-	-	-	-	2 092	99,8%	2 096	100,0%	-	-	17 691	844,2%
<b>Total By Income Source</b>	<b>3</b>	<b>,2%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>99,8%</b>	<b>2 096</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>17 691</b>	<b>844,2%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3	,2%	-	-	-	-	2 092	99,8%	2 096	100,0%	-	-	17 691	844,2%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>3</b>	<b>,2%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>99,8%</b>	<b>2 096</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>17 691</b>	<b>844,2%</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	367	100,0%	-	-	-	-	-	-	367	,2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32 400	18,1%	-	-	-	-	146 727	81,9%	179 128	99,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>32 767</b>	<b>18,3%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>146 727</b>	<b>81,7%</b>	<b>179 495</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Motswaledi Makhutle (Acting)	016 450 3201
Chief Financial Officer	Ms Kajal Wiese	016 450 3110

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: MOGALE CITY (GT481)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	<b>3 942 644</b>	<b>3 876 716</b>	<b>1 056 583</b>	<b>26,8%</b>	<b>1 028 380</b>	<b>26,1%</b>	<b>1 021 897</b>	<b>26,4%</b>	<b>3 106 861</b>	<b>80,1%</b>	<b>881 068</b>	<b>76,2%</b>	<b>16,0%</b>	
<b>Exchange Revenue</b>														
Service charges - Electricity	1 454 450	1 384 450	332 012	22,8%	332 873	22,9%	342 140	24,7%	1 007 024	72,7%	277 475	68,8%	23,3%	
Service charges - Water	454 562	476 260	112 202	24,7%	125 928	27,7%	145 235	30,5%	383 365	80,5%	115 803	74,6%	25,4%	
Service charges - Waste Water Management	281 183	316 504	81 440	29,0%	76 812	27,3%	101 811	32,2%	260 064	82,2%	71 114	70,9%	43,2%	
Service charges - Waste Management	127 499	135 958	34 103	26,7%	33 876	26,6%	34 790	25,6%	102 769	75,6%	32 737	117,9%	6,3%	
Sale of Goods and Rendering of Services	27 455	16 063	2 674	9,7%	6 258	22,8%	1 563	9,7%	10 495	65,3%	4 716	79,7%	(66,9%)	
Agency services	32 391	33 728	6 207	19,2%	10 657	32,9%	976	2,9%	17 840	52,9%	6 732	58,0%	(85,5%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	87 236	87 236	38 919	44,6%	41 049	47,1%	39 236	45,0%	119 205	136,6%	22 747	76,6%	72,5%	
Interest earned from Current and Non Current Assets	4 128	16 023	3 923	95,0%	4 089	99,0%	4 120	25,7%	12 132	75,7%	1 621	100,0%	154,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	188	365	88	47,1%	94	50,2%	60	16,4%	242	66,4%	73	99,4%	(17,6%)	
Rental from Fixed Assets	6 891	4 163	466	6,8%	1 615	23,4%	1 311	31,5%	3 392	81,5%	1 547	81,2%	(15,3%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	37 747	39 138	3 602	9,5%	2 512	6,7%	1 224	3,1%	7 338	18,7%	8 334	58,9%	(85,3%)	
<b>Non-Exchange Revenue</b>														
Property rates	647 121	649 368	161 258	24,9%	163 426	25,3%	161 442	24,9%	486 126	74,9%	149 928	73,2%	7,7%	
Surcharges and Taxes	21 926	39 466	10 124	46,2%	9 609	43,8%	4 411	11,2%	24 144	61,2%	7 154	80,0%	(38,3%)	
Fines, penalties and forfeits	116 268	34 500	7 304	6,3%	8 556	7,4%	15 296	44,3%	31 155	90,3%	19 892	37,6%	(23,1%)	
Licences or permits	89	47	5	5,3%	19	21,1%	8	17,3%	32	67,3%	20	70,4%	(58,9%)	
Transfer and subsidies - Operational	643 511	643 448	262 257	40,8%	211 008	32,8%	163 768	25,5%	637 033	99,0%	161 174	98,1%	1,6%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>4 066 603</b>	<b>3 906 560</b>	<b>908 109</b>	<b>22,3%</b>	<b>793 042</b>	<b>19,5%</b>	<b>1 060 843</b>	<b>27,2%</b>	<b>2 761 993</b>	<b>70,7%</b>	<b>732 657</b>	<b>61,3%</b>	<b>44,8%</b>	
Employee related costs	1 012 780	966 310	231 284	22,8%	245 621	24,3%	171 964	17,8%	648 869	67,1%	222 701	68,2%	(22,8%)	
Remuneration of councillors	42 958	42 958	9 154	21,3%	11 492	26,8%	7 400	17,2%	28 046	65,3%	9 208	73,4%	(19,6%)	
Bulk purchases - electricity	1 207 387	1 106 482	368 427	30,5%	220 141	18,2%	224 779	20,3%	813 345	73,5%	185 530	69,9%	21,2%	
Inventory consumed	501 587	499 508	122 977	24,5%	130 104	25,9%	126 317	25,3%	379 398	76,0%	110 759	73,7%	14,0%	
Debt impairment	351 265	351 015	-	-	-	-	346 385	98,7%	346 385	98,7%	-	-	(100,0%)	
Depreciation and amortisation	271 047	270 767	59 153	21,8%	71 395	26,3%	70 485	26,0%	201 033	74,2%	52 492	58,7%	34,3%	
Interest	24 208	23 660	6 297	26,0%	7 068	29,2%	5 004	21,2%	18 968	77,6%	5 737	66,4%	(12,8%)	
Contracted services	423 740	400 041	57 522	13,6%	77 693	18,3%	75 609	18,9%	210 825	52,7%	88 494	64,6%	(14,6%)	
Transfers and subsidies	5 861	6 937	-	-	194	3,3%	81	1,2%	275	4,0%	788	32,6%	(89,7%)	
Irrecoverable debts written off	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)	
Operational costs	225 769	238 881	53 294	23,6%	29 335	13,0%	32 775	13,7%	115 405	48,3%	56 948	19,4%	(42,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	1	-	-	-	-	-	41	-	41	-	-	-	(100,0%)	
<b>Surplus/(Deficit)</b>	<b>(123 959)</b>	<b>(29 843)</b>	<b>148 475</b>		<b>235 338</b>		<b>(38 945)</b>		<b>344 868</b>		<b>148 411</b>			
Transfers and subsidies - capital (monetary allocations)	375 768	378 601	40 689	10,8%	117 541	31,3%	79 273	20,9%	237 503	62,7%	95 034	43,0%	(16,6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>251 809</b>	<b>348 758</b>	<b>189 163</b>		<b>352 879</b>		<b>40 328</b>		<b>582 370</b>		<b>243 446</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>251 809</b>	<b>348 758</b>	<b>189 163</b>		<b>352 879</b>		<b>40 328</b>		<b>582 370</b>		<b>243 446</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>251 809</b>	<b>348 758</b>	<b>189 163</b>		<b>352 879</b>		<b>40 328</b>		<b>582 370</b>		<b>243 446</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>251 809</b>	<b>348 758</b>	<b>189 163</b>		<b>352 879</b>		<b>40 328</b>		<b>582 370</b>		<b>243 446</b>			

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>7 159 623</b>	<b>463 683</b>	<b>53 723</b>	<b>,8%</b>	<b>128 005</b>	<b>1,8%</b>	<b>298 785</b>	<b>64,4%</b>	<b>480 513</b>	<b>103,6%</b>	<b>108 731</b>	<b>38,3%</b>	<b>174,8%</b>
National Government	244 067	233 591	32 765	13,4%	94 481	38,7%	200 936	86,0%	328 182	140,5%	64 571	42,9%	211,2%
Provincial Government	131 701	145 010	7 924	6,0%	23 060	17,5%	67 118	46,3%	98 102	67,7%	32 658	26,1%	105,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>375 768</b>	<b>378 601</b>	<b>40 689</b>	<b>10,8%</b>	<b>117 541</b>	<b>31,3%</b>	<b>268 054</b>	<b>70,8%</b>	<b>426 284</b>	<b>112,6%</b>	<b>97 229</b>	<b>37,3%</b>	<b>175,7%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 783 855	85 082	13 034	2,1%	10 464	2,2%	30 731	36,1%	54 230	63,7%	11 502	45,0%	167,2%
<b>Capital Expenditure Functional</b>	<b>450 885</b>	<b>463 683</b>	<b>53 723</b>	<b>11,9%</b>	<b>128 005</b>	<b>28,4%</b>	<b>298 785</b>	<b>64,4%</b>	<b>480 513</b>	<b>103,6%</b>	<b>108 731</b>	<b>38,3%</b>	<b>174,8%</b>
<b>Municipal governance and administration</b>	<b>42 857</b>	<b>23 352</b>	<b>3 378</b>	<b>7,9%</b>	<b>5 319</b>	<b>12,4%</b>	<b>16 238</b>	<b>69,5%</b>	<b>24 935</b>	<b>106,8%</b>	<b>22 777</b>	<b>52,1%</b>	<b>(28,7%)</b>
Executive and Council	200	300	-	-	-	-	43	14,3%	43	14,3%	-	-	(100,0%)
Finance and administration	42 557	22 972	3 378	7,9%	5 319	12,5%	16 195	70,5%	24 892	108,4%	22 777	52,5%	(28,9%)
Internal audit	100	80	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>63 161</b>	<b>95 731</b>	<b>2 344</b>	<b>3,7%</b>	<b>33 345</b>	<b>52,8%</b>	<b>73 716</b>	<b>77,0%</b>	<b>109 404</b>	<b>114,3%</b>	<b>11 388</b>	<b>38,8%</b>	<b>547,3%</b>
Community and Social Services	3 190	12 345	-	-	1 032	32,4%	10 967	88,8%	11 999	97,2%	200	2,2%	5 391,9%
Sport And Recreation	21 700	19 676	30	,1%	17 645	81,3%	22 396	113,8%	40 072	203,7%	1 776	40,6%	1 161,0%
Public Safety	1 229	-	-	-	-	-	50	-	50	-	29	27,1%	74,4%
Housing	27 892	63 710	388	1,4%	9 054	32,5%	40 292	63,2%	49 733	78,1%	9 383	68,9%	(100,0%)
Health	9 150	-	1 926	21,1%	5 613	61,3%	10	-	7 549	133,6%	9 637	68,9%	(99,9%)
<b>Economic and Environmental Services</b>	<b>48 929</b>	<b>45 082</b>	<b>27 073</b>	<b>55,3%</b>	<b>5 166</b>	<b>10,6%</b>	<b>36 951</b>	<b>82,0%</b>	<b>69 190</b>	<b>153,5%</b>	<b>4 983</b>	<b>16,5%</b>	<b>69,0%</b>
Planning and Development	40 450	40 450	27 073	66,9%	3 660	9,0%	36 901	91,2%	67 634	167,2%	1 109	4,4%	33 724,0%
Road Transport	8 479	4 540	1 506	17,8%	1 506	17,8%	50	1,1%	1 556	34,3%	4 968	59,4%	(98,9%)
Environmental Protection	-	92	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>295 839</b>	<b>299 419</b>	<b>20 928</b>	<b>7,1%</b>	<b>84 099</b>	<b>28,4%</b>	<b>171 804</b>	<b>57,4%</b>	<b>276 831</b>	<b>92,5%</b>	<b>69 889</b>	<b>43,1%</b>	<b>145,8%</b>
Energy sources	61 744	61 638	1 432	2,3%	20 692	33,5%	23 427	38,0%	45 550	73,9%	1 903	68,2%	1 131,1%
Water Management	162 467	159 286	19 497	12,0%	40 622	25,0%	89 886	56,4%	150 005	94,2%	37 505	34,7%	139,7%
Waste Water Management	30 200	46 800	-	-	16 780	55,6%	45 755	97,8%	62 535	133,6%	7 360	21,5%	521,7%
Waste Management	41 428	31 695	-	-	6 005	14,5%	12 736	40,2%	18 741	59,1%	23 122	66,2%	(44,9%)
<b>Other</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>77</b>	<b>76,9%</b>	<b>77</b>	<b>76,9%</b>	<b>154</b>	<b>153,8%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>	<b>1 555 407</b>	<b>3 403 047</b>	<b>(45 181)</b>	<b>(2,9%)</b>	<b>9 346</b>	<b>.6%</b>	<b>574 851</b>	<b>16,9%</b>	<b>539 017</b>	<b>15,8%</b>	<b>93 796</b>	<b>-</b>	<b>512,9%</b>
<b>Receipts</b>													
Property rates	1 527	(74 519)	-	-	-	-	27 708	(37,2%)	27 708	(37,2%)	-	-	(100,0%)
Service charges	-	2 068 723	-	-	-	-	12 560	.6%	12 560	.6%	-	-	(100,0%)
Other revenue	1 553 880	523 807	(45 181)	(2,9%)	9 346	.6%	235 628	45,0%	199 793	38,1%	93 796	-	151,2%
Transfers and Subsidies - Operational	-	615 780	-	-	-	-	214 590	34,8%	214 590	34,8%	-	-	(100,0%)
Transfers and Subsidies - Capital	-	263 232	-	-	-	-	82 652	31,4%	82 652	31,4%	-	-	(100,0%)
Interest	-	16 023	-	-	-	-	1 714	10,7%	1 714	10,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(15 732)</b>	<b>(3 937 903)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(107 121)</b>	<b>2,7%</b>	<b>(107 121)</b>	<b>2,7%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Suppliers and employees	(15 732)	(3 914 243)	-	-	-	-	(107 121)	2,7%	(107 121)	2,7%	-	-	(100,0%)
Finance charges	-	(23 660)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 539 675</b>	<b>(534 856)</b>	<b>(45 181)</b>	<b>(2,9%)</b>	<b>9 346</b>	<b>.6%</b>	<b>467 730</b>	<b>(8,4%)</b>	<b>431 896</b>	<b>(80,7%)</b>	<b>93 796</b>	<b>-</b>	<b>398,7%</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>													
Proceeds on disposal of PPE	-	-	(154 552)	-	71 791	-	21 003	-	(61 758)	-	(147 155)	-	(114,3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(154 552)	-	71 791	-	21 003	-	(61 758)	-	(147 155)	-	(114,3%)
<b>Payments</b>													
Capital assets	-	(472 563)	-	-	-	-	(33 448)	7,1%	(33 448)	7,1%	-	-	(100,0%)
	-	(472 563)	-	-	-	-	(33 448)	7,1%	(33 448)	7,1%	-	-	(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>-</b>	<b>(472 563)</b>	<b>(154 552)</b>	<b>-</b>	<b>71 791</b>	<b>-</b>	<b>(12 445)</b>	<b>2,6%</b>	<b>(95 205)</b>	<b>20,1%</b>	<b>(147 155)</b>	<b>-</b>	<b>(91,5%)</b>
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>													
Repayment of borrowing	-	-	-	-	-	-	(3 974)	-	(3 974)	-	-	-	(100,0%)
	-	-	-	-	-	-	(3 974)	-	(3 974)	-	-	-	(100,0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 974)</b>	<b>-</b>	<b>(3 974)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 539 675</b>	<b>(1 007 419)</b>	<b>(199 733)</b>	<b>(13,0%)</b>	<b>81 137</b>	<b>5,3%</b>	<b>451 312</b>	<b>(44,8%)</b>	<b>332 716</b>	<b>(33,0%)</b>	<b>(53 359)</b>	<b>-</b>	<b>(945,8%)</b>
Cash/cash equivalents at the year begin:	18 358	145 071	(57 260)	(311,9%)	(353 507)	(1 925,6%)	(278 439)	(191,9%)	(57 260)	(39,5%)	395 664	-	(170,4%)
Cash/cash equivalents at the year end:	<b>1 558 033</b>	<b>(862 347)</b>	<b>(356 330)</b>	<b>(22,9%)</b>	<b>(280 429)</b>	<b>(18,0%)</b>	<b>131 083</b>	<b>(15,2%)</b>	<b>131 083</b>	<b>(15,2%)</b>	<b>326 042</b>	<b>-</b>	<b>(59,8%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	72 531	20,9%	17 970	5,2%	11 013	3,2%	246 098	70,8%	347 612	14,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	125 677	41,9%	11 317	3,8%	7 085	2,4%	155 574	51,9%	299 654	12,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	83 441	19,8%	25 478	6,1%	20 293	4,8%	291 513	69,3%	420 724	18,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	61 334	14,5%	10 136	2,4%	8 985	2,1%	341 508	80,9%	421 962	18,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 210	7,8%	5 415	2,2%	6 072	2,5%	215 799	87,5%	246 496	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	559	7,0%	195	2,5%	117	1,5%	7 066	89,0%	7 938	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	30 886	12,0%	12 990	5,0%	12 214	4,7%	202 343	78,3%	258 434	11,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 699	7,0%	17 523	5,4%	8 897	2,7%	277 424	85,0%	326 543	14,0%	-	-	-	-
<b>Total By Income Source</b>	<b>416 338</b>	<b>17,9%</b>	<b>101 025</b>	<b>4,3%</b>	<b>74 677</b>	<b>3,2%</b>	<b>1 737 324</b>	<b>74,6%</b>	<b>2 329 363</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	20 392	26,7%	6 402	8,4%	3 873	5,1%	45 644	59,8%	76 311	3,3%	-	-	-	-
Commercial	168 447	30,6%	20 764	3,8%	12 049	2,2%	349 161	63,4%	550 420	23,6%	-	-	-	-
Households	215 105	13,6%	69 102	4,4%	54 505	3,4%	1 244 360	78,6%	1 583 073	68,0%	-	-	-	-
Other	12 393	10,4%	4 757	4,0%	4 250	3,6%	98 158	82,1%	119 558	5,1%	-	-	-	-
<b>Total By Customer Group</b>	<b>416 338</b>	<b>17,9%</b>	<b>101 025</b>	<b>4,3%</b>	<b>74 677</b>	<b>3,2%</b>	<b>1 737 324</b>	<b>74,6%</b>	<b>2 329 363</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	87 282	100,0%	-	-	-	-	-	-	87 282	26,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	78 497	32,4%	133 018	54,9%	4 465	1,8%	26 345	10,9%	242 325	73,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>165 779</b>	<b>50,3%</b>	<b>133 018</b>	<b>40,4%</b>	<b>4 465</b>	<b>1,4%</b>	<b>26 345</b>	<b>8,0%</b>	<b>329 607</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Msezana Makhosana	011 951 2037
Chief Financial Officer	Ms Binang Monkwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.



**GAUTENG: MERAFAONG CITY (GT484)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	<b>2 248 908</b>	<b>2 450 424</b>	<b>619 893</b>	<b>27,6%</b>	<b>377 325</b>	<b>16,8%</b>	-	-	<b>997 218</b>	<b>40,7%</b>	<b>481 942</b>	<b>71,2%</b>	<b>(100,0%)</b>	
<b>Exchange Revenue</b>														
Service charges - Electricity	343 066	348 218	77 261	22,5%	51 757	15,1%	-	-	129 018	37,1%	69 887	69,5%	(100,0%)	
Service charges - Water	440 356	430 732	90 257	20,5%	89 861	20,4%	-	-	180 119	41,8%	100 409	74,6%	(100,0%)	
Service charges - Waste Water Management	85 152	76 118	18 826	22,1%	12 886	15,1%	-	-	31 712	41,7%	18 764	70,8%	(100,0%)	
Service charges - Waste Management	87 711	86 627	21 755	24,8%	14 338	16,3%	-	-	36 093	41,7%	20 443	75,0%	(100,0%)	
Sale of Goods and Rendering of Services	4 024	4 846	978	24,3%	858	21,3%	-	-	1 836	37,9%	622	55,2%	(100,0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	278 362	239 231	72 911	26,2%	74 954	26,9%	-	-	147 865	61,8%	42 490	51,0%	(100,0%)	
Interest earned from Current and Non Current Assets	8 140	14 846	3 021	37,1%	3 165	38,9%	-	-	6 186	41,7%	4 184	101,4%	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	0	0	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 547	1 523	367	23,7%	240	15,5%	-	-	607	39,8%	349	70,5%	(100,0%)	
Licence and permits	20 001	20 002	0	-	1	-	-	-	1	-	0	-	(100,0%)	
Operational Revenue	10 163	10 021	65	,6%	70	,7%	-	-	135	1,3%	171	8,1%	(100,0%)	
<b>Non-Exchange Revenue</b>														
Property rates	620 246	695 470	173 901	28,0%	105 143	17,0%	-	-	279 044	40,1%	137 769	73,1%	(100,0%)	
Surcharges and Taxes	18 842	17 698	3 396	18,0%	3 979	21,1%	-	-	7 374	41,7%	3 854	48,4%	(100,0%)	
Fines, penalties and forfeits	5 126	2 092	299	5,8%	477	9,3%	-	-	776	37,1%	889	68,3%	(100,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	326 171	326 170	118 711	36,4%	19 484	6,0%	-	-	138 255	42,4%	81 463	88,0%	(100,0%)	
Interest	-	284 493	38 085	-	112	-	-	-	38 197	13,4%	819	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	(107 663)	-	-	-	-	-	-	-	-	(172)	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>2 249 266</b>	<b>2 222 592</b>	<b>418 610</b>	<b>18,6%</b>	<b>264 454</b>	<b>11,8%</b>	<b>-</b>	<b>-</b>	<b>683 064</b>	<b>30,7%</b>	<b>329 226</b>	<b>48,4%</b>	<b>(100,0%)</b>	
Employee related costs	401 696	424 701	99 691	24,8%	64 588	16,1%	-	-	164 279	38,7%	94 702	74,6%	(100,0%)	
Remuneration of councillors	27 764	27 420	6 078	21,9%	5 324	19,2%	-	-	11 403	41,6%	6 215	73,6%	(100,0%)	
Bulk purchases - electricity	443 612	687 974	157 439	35,5%	66 192	14,9%	-	-	223 630	32,5%	66 000	66,6%	(100,0%)	
Inventory consumed	220 819	-	46 103	20,9%	43 180	19,6%	-	-	89 284	-	50 158	73,9%	(100,0%)	
Debt impairment	500 000	658 904	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	113 324	156 000	-	-	17	-	-	-	17	-	-	-	-	
Interest	122 131	79 249	36 860	30,2%	27 264	22,3%	-	-	64 124	80,9%	38 742	80,5%	(100,0%)	
Contracted services	91 291	105 552	23 519	25,8%	25 194	27,6%	-	-	48 713	46,2%	21 019	64,6%	(100,0%)	
Transfers and subsidies	1 040	1 040	30	2,9%	-	-	-	-	30	2,9%	91	23,4%	(100,0%)	
Irrecoverable debts written off	130 664	-	27	-	-	-	-	-	27	-	-	-	-	
Operational costs	102 765	81 751	12 770	12,4%	12 927	12,6%	-	-	25 697	31,4%	19 929	60,3%	(100,0%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	94 159	-	36 091	38,3%	19 768	21,0%	-	-	55 859	-	32 369	87,5%	(100,0%)	
<b>Surplus/(Deficit)</b>	<b>(358)</b>	<b>227 833</b>	<b>201 283</b>		<b>112 871</b>		<b>-</b>	<b>-</b>	<b>314 155</b>		<b>152 715</b>			
Transfers and subsidies - capital (monetary allocations)	192 936	144 900	17 254	8,9%	22 202	11,5%	-	-	39 456	27,2%	18 445	17,1%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>192 578</b>	<b>372 733</b>	<b>218 538</b>		<b>135 073</b>		<b>-</b>	<b>-</b>	<b>353 611</b>		<b>171 161</b>			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>192 578</b>	<b>372 733</b>	<b>218 538</b>		<b>135 073</b>		<b>-</b>	<b>-</b>	<b>353 611</b>		<b>171 161</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>192 578</b>	<b>372 733</b>	<b>218 538</b>		<b>135 073</b>		<b>-</b>	<b>-</b>	<b>353 611</b>		<b>171 161</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>192 578</b>	<b>372 733</b>	<b>218 538</b>		<b>135 073</b>		<b>-</b>	<b>-</b>	<b>353 611</b>		<b>171 161</b>			

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>193 936</b>	<b>223 493</b>	<b>20 210</b>	<b>10,4%</b>	<b>27 935</b>	<b>14,4%</b>	<b>-</b>	<b>-</b>	<b>48 145</b>	<b>21,5%</b>	<b>21 551</b>	<b>24,2%</b>	<b>(100,0%)</b>
National Government	192 936	211 493	20 101	10,4%	26 441	13,7%	-	-	46 542	22,0%	21 048	23,3%	(100,0%)
Provincial Government	-	12 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>192 936</b>	<b>223 493</b>	<b>20 101</b>	<b>10,4%</b>	<b>26 441</b>	<b>13,7%</b>	<b>-</b>	<b>-</b>	<b>46 542</b>	<b>20,8%</b>	<b>21 048</b>	<b>20,6%</b>	<b>(100,0%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	-	109	10,9%	1 495	149,5%	-	-	1 604	-	503	818,6%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>193 936</b>	<b>223 493</b>	<b>8 602</b>	<b>4,4%</b>	<b>27 935</b>	<b>14,4%</b>	<b>-</b>	<b>-</b>	<b>36 537</b>	<b>16,3%</b>	<b>21 551</b>	<b>3,5%</b>	<b>(100,0%)</b>
<b>Municipal governance and administration</b>	<b>6 430</b>	<b>-</b>	<b>13</b>	<b>,2%</b>	<b>128</b>	<b>2,0%</b>	<b>-</b>	<b>-</b>	<b>142</b>	<b>-</b>	<b>503</b>	<b>81,5%</b>	<b>(100,0%)</b>
Executive and Council	6 430	-	13	,2%	128	2,0%	-	-	142	-	483	(3,8%)	(100,0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-	20	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>4 200</b>	<b>13 107</b>	<b>2 530</b>	<b>60,2%</b>	<b>3 955</b>	<b>94,2%</b>	<b>-</b>	<b>-</b>	<b>6 486</b>	<b>49,5%</b>	<b>2 839</b>	<b>14,3%</b>	<b>(100,0%)</b>
Community and Social Services	4 200	13 107	2 530	60,2%	3 955	94,2%	-	-	6 486	49,5%	2 839	14,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>50 000</b>	<b>71 170</b>	<b>5 852</b>	<b>11,7%</b>	<b>13 330</b>	<b>26,7%</b>	<b>-</b>	<b>-</b>	<b>19 183</b>	<b>27,0%</b>	<b>5 100</b>	<b>(24,9%)</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	50 000	71 170	5 852	11,7%	13 330	26,7%	-	-	19 183	27,0%	5 100	(24,9%)	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>133 306</b>	<b>139 215</b>	<b>206</b>	<b>,2%</b>	<b>10 521</b>	<b>7,9%</b>	<b>-</b>	<b>-</b>	<b>10 727</b>	<b>7,7%</b>	<b>13 108</b>	<b>3,5%</b>	<b>(100,0%)</b>
Energy sources	30 500	50 500	-	-	4 348	14,3%	-	-	4 348	8,6%	4 881	34,9%	(100,0%)
Water Management	76 806	55 614	206	,3%	6 099	7,9%	-	-	6 304	11,3%	7 469	(8,1%)	(100,0%)
Waste Water Management	26 000	33 102	-	-	75	,3%	-	-	75	,2%	758	5,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	<b>1 584 292</b>	<b>1 525 795</b>	<b>38 725</b>	<b>2,4%</b>	<b>(18 306)</b>	<b>(1,2%)</b>	-	-	<b>20 420</b>	<b>1,3%</b>	<b>439 516</b>	<b>69,8%</b>	<b>(100,0%)</b>
Property rates	409 363	546 729	-	-	-	-	-	-	-	-	-	-	-
Service charges	631 149	463 007	38 725	6,1%	(18 306)	(2,9%)	-	-	20 420	4,4%	439 516	191,5%	(100,0%)
Other revenue	78 673	44 989	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	316 976	326 170	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	148 131	144 900	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 446 284)</b>	<b>(1 776 351)</b>	<b>(316 970)</b>	<b>21,9%</b>	<b>(178 998)</b>	<b>12,4%</b>	-	-	<b>(495 968)</b>	<b>27,9%</b>	<b>(363 858)</b>	<b>370,1%</b>	<b>(100,0%)</b>
Suppliers and employees	(1 446 284)	(1 696 062)	(316 970)	21,9%	(178 998)	12,4%	-	-	(495 968)	29,2%	(363 858)	370,1%	(100,0%)
Finance charges	-	(79 249)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 040)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>138 008</b>	<b>(250 556)</b>	<b>(278 244)</b>	<b>(201,6%)</b>	<b>(197 304)</b>	<b>(143,0%)</b>	-	-	<b>(475 548)</b>	<b>189,8%</b>	<b>75 658</b>	<b>(,3%)</b>	<b>(100,0%)</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	<b>(257 017)</b>	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(257 017)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	-	<b>(257 017)</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>138 008</b>	<b>(507 573)</b>	<b>(278 244)</b>	<b>(201,6%)</b>	<b>(197 304)</b>	<b>(143,0%)</b>	-	-	<b>(475 548)</b>	<b>93,7%</b>	<b>75 658</b>	<b>(,3%)</b>	<b>(100,0%)</b>
Cash/cash equivalents at the year begin:	209 992	-	(96 425)	-	(293 720)	(139,9%)	(293 720)	(139,9%)	-	-	(91 389)	-	221,4%
Cash/cash equivalents at the year end:	<b>138 008</b>	<b>(297 580)</b>	<b>(96 435)</b>	<b>(69,9%)</b>	<b>(293 720)</b>	<b>(212,8%)</b>	<b>(293 720)</b>	<b>98,7%</b>	<b>(293 720)</b>	<b>98,7%</b>	<b>(15 716)</b>	<b>(1,3%)</b>	<b>1 768,9%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	4 920 136
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	638 067
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	8 309 971
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	1 154 787
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	1 420 549
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	3 207
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	4 398 176
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	1 282 347
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>22 127 240</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	12 557 795
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	9 559 783
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	9 661
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>22 127 240</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-

#### Contact Details

Municipal Manager	Mr Dumisani Donald Mabuza (Municipal Man)	018 788 9639
Chief Financial Officer	Ms Palesa Mikateko Makhubela (CFO)	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: RAND WEST CITY (GT485)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Operating Revenue and Expenditure</b>													
<b>Operating Revenue</b>	<b>2 727 261</b>	<b>2 719 142</b>	<b>760 700</b>	<b>27,9%</b>	<b>673 915</b>	<b>24,7%</b>	<b>490 871</b>	<b>18,1%</b>	<b>1 925 485</b>	<b>70,8%</b>	<b>545 994</b>	<b>74,2%</b>	<b>(10,1%)</b>
<b>Exchange Revenue</b>													
Service charges - Electricity	789 684	695 684	142 980	18,1%	136 719	17,3%	112 673	16,2%	392 372	56,4%	160 294	66,8%	(29,7%)
Service charges - Water	205 593	268 943	85 505	41,6%	45 582	22,2%	6 680	2,5%	137 767	51,2%	75 753	71,4%	(91,2%)
Service charges - Waste Water Management	128 042	135 054	40 010	31,2%	27 517	21,5%	36 443	27,0%	103 970	77,0%	32 785	77,1%	11,2%
Service charges - Waste Management	134 216	137 318	34 641	25,8%	34 019	25,3%	33 927	24,7%	102 586	74,7%	32 411	75,5%	4,7%
Sale of Goods and Rendering of Services	4 679	4 679	1 756	37,5%	1 627	34,8%	1 355	29,0%	4 738	101,3%	1 922	116,2%	(29,5%)
Agency services	33 480	25 000	10 932	32,7%	(1 161)	(3,5%)	6 774	27,1%	16 545	66,2%	901	51,6%	651,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 625	88 625	26 182	29,5%	27 218	30,7%	23 770	26,8%	77 170	87,1%	23 220	96,1%	2,4%
Interest earned from Current and Non Current Assets	9 241	15 000	5 536	59,9%	5 064	54,8%	4 152	27,7%	14 752	98,3%	3 460	94,0%	20,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 341	4 754	1 524	45,6%	2 459	73,6%	(1 472)	(31,0%)	2 511	52,8%	714	73,5%	(306,2%)
Licence and permits	66	341	74	141,1%	74	110,9%	38	11,3%	206	60,4%	1	50,0%	5 571,5%
Operational Revenue	33 620	32 620	394	1,2%	1 096	3,3%	542	1,7%	2 031	6,2%	3 596	17,0%	(84,9%)
<b>Non-Exchange Revenue</b>													
Property rates	397 788	374 931	128 122	32,2%	85 468	21,5%	81 562	21,8%	295 152	78,7%	80 941	76,2%	8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 546	17 546	3 738	16,6%	2 740	12,2%	3 278	18,7%	9 756	55,6%	4 066	69,8%	(19,4%)
Licences or permits	-	-	1	-	3	-	1	-	4	-	15	76,2%	(95,7%)
Transfer and subsidies - Operational	486 782	529 090	180 972	37,2%	168 171	34,5%	12 564	2,4%	361 707	68,4%	125 916	88,1%	(90,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	389 557	389 557	98 313	25,2%	137 321	35,3%	168 584	43,3%	404 219	103,8%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>2 726 621</b>	<b>2 717 953</b>	<b>695 763</b>	<b>25,5%</b>	<b>788 932</b>	<b>28,9%</b>	<b>903 399</b>	<b>33,2%</b>	<b>2 388 094</b>	<b>87,9%</b>	<b>885 000</b>	<b>79,7%</b>	<b>2,1%</b>
Employee related costs	594 475	594 474	150 741	25,4%	150 939	25,4%	155 277	26,1%	456 958	76,9%	142 214	72,1%	9,2%
Remuneration of councillors	30 562	30 562	8 568	28,0%	10 378	34,0%	7 249	23,7%	26 195	85,7%	8 362	106,4%	(13,3%)
Bulk purchases - electricity	1 006 568	1 006 568	303 845	30,2%	200 054	19,9%	170 363	16,9%	674 263	67,0%	156 140	70,0%	9,1%
Inventory consumed	310 783	309 543	139	-	158 157	50,9%	123 783	40,0%	282 079	91,1%	181 535	65,9%	(31,8%)
Debt impairment	204 166	194 166	39 408	19,3%	78 732	38,6%	208 972	107,6%	327 112	168,5%	199 788	86,9%	4,6%
Depreciation and amortisation	176 070	168 969	42 242	24,0%	42 242	24,0%	41 783	24,7%	126 268	74,7%	41 324	70,7%	1,1%
Interest	52 744	52 744	33 580	63,7%	18 488	35,1%	24 987	47,4%	77 055	146,1%	25 476	153,1%	(11,9%)
Contracted services	156 902	166 902	35 428	22,6%	51 095	32,6%	57 776	34,6%	144 300	86,5%	102 824	128,9%	(43,8%)
Transfers and subsidies	792	792	-	-	180	22,7%	180	22,7%	360	45,5%	180	50,0%	-
Irrecoverable debts written off	-	-	3 231	-	(3 221)	-	28 309	-	28 318	-	(13 676)	-	(307,0%)
Operational costs	193 559	193 232	78 579	40,6%	81 887	42,3%	84 720	43,8%	245 186	126,9%	40 833	114,5%	107,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>640</b>	<b>1 189</b>	<b>64 937</b>		<b>(115 017)</b>		<b>(412 529)</b>		<b>(462 609)</b>		<b>(339 006)</b>		
Transfers and subsidies - capital (monetary allocations)	238 658	238 658	40 030	16,8%	106 781	44,7%	82 039	34,4%	228 849	96,9%	37 627	21,7%	118,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>239 298</b>	<b>239 847</b>	<b>104 966</b>		<b>(8 236)</b>		<b>(330 490)</b>		<b>(233 760)</b>		<b>(301 380)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>239 298</b>	<b>239 847</b>	<b>104 966</b>		<b>(8 236)</b>		<b>(330 490)</b>		<b>(233 760)</b>		<b>(301 380)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>239 298</b>	<b>239 847</b>	<b>104 966</b>		<b>(8 236)</b>		<b>(330 490)</b>		<b>(233 760)</b>		<b>(301 380)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>239 298</b>	<b>239 847</b>	<b>104 966</b>		<b>(8 236)</b>		<b>(330 490)</b>		<b>(233 760)</b>		<b>(301 380)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>242 658</b>	<b>429 272</b>	<b>76 301</b>	<b>31,4%</b>	<b>65 788</b>	<b>27,1%</b>	<b>71 460</b>	<b>16,6%</b>	<b>213 549</b>	<b>49,7%</b>	<b>25 365</b>	<b>21,1%</b>	<b>181,7%</b>
National Government	235 858	235 858	70 632	29,9%	48 491	20,6%	62 465	26,5%	181 587	77,0%	25 177	37,1%	148,1%
Provincial Government	-	182 414	5 669	-	17 186	-	3 279	1,8%	26 135	14,3%	-	4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>235 858</b>	<b>418 272</b>	<b>76 301</b>	<b>32,4%</b>	<b>65 677</b>	<b>27,8%</b>	<b>65 744</b>	<b>15,7%</b>	<b>207 722</b>	<b>49,7%</b>	<b>25 177</b>	<b>20,9%</b>	<b>161,1%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 800	11 000	-	-	111	1,6%	5 716	52,0%	5 827	53,0%	188	34,7%	2 941,9%
<b>Capital Expenditure Functional</b>	<b>245 658</b>	<b>429 359</b>	<b>76 301</b>	<b>31,1%</b>	<b>65 788</b>	<b>26,8%</b>	<b>71 547</b>	<b>16,7%</b>	<b>213 636</b>	<b>49,8%</b>	<b>27 215</b>	<b>22,4%</b>	<b>162,9%</b>
<b>Municipal governance and administration</b>	<b>6 000</b>	<b>15 200</b>	<b>-</b>	<b>-</b>	<b>120</b>	<b>2,0%</b>	<b>3 308</b>	<b>21,8%</b>	<b>3 428</b>	<b>22,6%</b>	<b>2 208</b>	<b>72,2%</b>	<b>49,8%</b>
Executive and Council	-	500	-	-	-	-	87	17,3%	87	17,3%	-	-	(100,0%)
Finance and administration	6 000	14 700	-	-	120	2,0%	3 221	21,9%	3 341	22,7%	2 208	72,2%	45,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>3 000</b>	<b>87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 829</b>	<b>2 104,3%</b>	<b>1 829</b>	<b>2 104,3%</b>	<b>-</b>	<b>31,6%</b>	<b>(100,0%)</b>
Community and Social Services	3 000	87	-	-	-	-	87	100,0%	87	100,0%	-	31,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	1 742	-	1 742	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>40 000</b>	<b>45 110</b>	<b>20 890</b>	<b>52,2%</b>	<b>11 481</b>	<b>28,7%</b>	<b>7 072</b>	<b>15,7%</b>	<b>39 443</b>	<b>87,4%</b>	<b>3 455</b>	<b>36,8%</b>	<b>104,7%</b>
Planning and Development	-	50	-	-	-	-	-	-	-	-	-	-	-
Road Transport	40 000	45 060	20 890	52,2%	11 481	28,7%	7 072	15,7%	39 443	87,5%	3 455	38,2%	104,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>196 658</b>	<b>368 962</b>	<b>55 412</b>	<b>28,2%</b>	<b>54 187</b>	<b>27,6%</b>	<b>59 338</b>	<b>16,1%</b>	<b>168 937</b>	<b>45,8%</b>	<b>21 553</b>	<b>20,4%</b>	<b>175,3%</b>
Energy sources	68 000	64 000	20 390	30,0%	14 698	21,6%	11 494	18,0%	46 582	72,8%	5 659	79,7%	103,1%
Water Management	5 000	26 586	5 397	107,9%	5 067	101,3%	4 100	15,4%	14 563	54,8%	1 513	18,7%	171,0%
Waste Water Management	113 658	278 375	29 625	26,1%	34 422	30,3%	43 745	15,7%	107 791	38,7%	14 381	14,2%	204,2%
Waste Management	10 000	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>	2 624 959	2 516 412	649 449	24,7%	717 274	27,3%	451 805	18,0%	1 818 527	72,3%	545 187	77,2%	(17,1%)
Property rates	359 678	261 081	77 835	21,6%	86 453	24,0%	67 068	25,7%	231 355	88,6%	76 068	38,9%	(11,8%)
Service charges	1 492 186	1 484 271	317 083	21,2%	343 205	23,0%	297 681	20,1%	957 969	64,5%	272 834	64,0%	9,1%
Other revenue	38 214	30 421	41 854	109,5%	16 838	44,1%	6 745	22,2%	65 436	215,1%	25 502	267,6%	(73,6%)
Transfers and Subsidies - Operational	486 782	486 782	207 141	42,6%	174 514	35,9%	6 059	1,2%	387 714	79,6%	167 454	119,7%	(96,4%)
Transfers and Subsidies - Capital	238 858	238 858	-	-	91 430	38,3%	70 900	29,7%	162 330	68,0%	-	-	(100,0%)
Interest	9 241	15 000	5 536	59,9%	4 834	52,3%	3 352	22,3%	13 722	91,5%	3 330	246,9%	-7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(2 170 139)	(2 260 139)	(646 419)	29,8%	(406 508)	18,7%	(424 098)	18,8%	(1 477 025)	65,4%	(443 400)	65,8%	(4,4%)
Suppliers and employees	(2 170 139)	(2 260 139)	(646 419)	29,8%	(406 508)	18,7%	(424 098)	18,8%	(1 477 025)	65,4%	(443 400)	67,2%	(4,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>454 820</b>	<b>256 274</b>	<b>3 030</b>	<b>,7%</b>	<b>310 765</b>	<b>68,3%</b>	<b>27 707</b>	<b>10,8%</b>	<b>341 502</b>	<b>133,3%</b>	<b>101 787</b>	<b>176,0%</b>	<b>(72,8%)</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>	27 303	27 303	632	2,3%	174	,6%	(93)	(,3%)	713	2,6%	-	-	(100,0%)
Proceeds on disposal of PPE	27 303	27 303	632	2,3%	405	1,5%	12	-	1 049	3,8%	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(231)	-	(105)	-	(335)	-	-	-	(100,0%)
<b>Payments</b>	(245 658)	(429 359)	(98 823)	40,2%	(79 589)	32,4%	(67 484)	15,7%	(245 896)	57,3%	(27 471)	38,5%	145,7%
Capital assets	(245 658)	(429 359)	(98 823)	40,2%	(79 589)	32,4%	(67 484)	15,7%	(245 896)	57,3%	(27 471)	38,5%	145,7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(218 355)</b>	<b>(402 055)</b>	<b>(98 191)</b>	<b>45,0%</b>	<b>(79 416)</b>	<b>36,4%</b>	<b>(67 576)</b>	<b>16,8%</b>	<b>(245 183)</b>	<b>61,0%</b>	<b>(27 471)</b>	<b>38,6%</b>	<b>146,0%</b>
<b>Cash Flow from/(used) Financing Activities</b>													
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>236 466</b>	<b>(145 782)</b>	<b>(95 161)</b>	<b>(40,2%)</b>	<b>231 350</b>	<b>97,8%</b>	<b>(39 869)</b>	<b>27,3%</b>	<b>96 319</b>	<b>(66,1%)</b>	<b>74 316</b>	<b>(826,0%)</b>	<b>(153,6%)</b>
Cash/cash equivalents at the year begin:	86 209	255 389	255 389	296,2%	160 132	185,7%	391 674	454,3%	255 389	296,2%	364 340	123,5%	7,5%
Cash/cash equivalents at the year end:	322 675	(59 573)	160 228	49,7%	391 674	121,4%	351 708	(590,4%)	351 708	(590,4%)	445 207	886,4%	(21,0%)

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	24 519	5,4%	16 575	3,7%	21 055	4,7%	390 035	86,3%	452 183	25,0%	(149)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	49 046	25,6%	13 707	7,3%	10 099	5,4%	115 743	61,7%	187 594	10,4%	(186)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	23 791	8,3%	9 996	3,3%	8 177	2,9%	244 341	85,5%	285 705	15,8%	(0)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 543	4,1%	8 254	4,0%	4 774	2,3%	186 478	89,6%	208 049	11,5%	18	-	-	-
Receivables from Exchange Transactions - Waste Management	8 128	4,0%	5 855	2,9%	4 804	2,3%	185 671	90,8%	204 458	11,3%	39	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 035	2,1%	-	-	-	-	48 680	97,9%	49 715	2,7%	(13)	-	-	-
Interest on Arrear Debtor Accounts	10 328	3,1%	10 130	3,1%	9 845	3,0%	298 829	90,8%	329 131	18,2%	(52)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 207	12,1%	833	,9%	815	,9%	79 577	86,1%	92 433	5,1%	11 090	12,0%	-	-
<b>Total By Income Source</b>	<b>135 596</b>	<b>7,5%</b>	<b>64 750</b>	<b>3,6%</b>	<b>59 570</b>	<b>3,3%</b>	<b>1 549 354</b>	<b>85,6%</b>	<b>1 809 269</b>	<b>100,0%</b>	<b>10 746</b>	<b>,6%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 861	8,0%	1 424	2,3%	1 511	2,5%	52 837	87,1%	60 633	3,4%	(838)	(1,4%)	-	-
Commercial	72 961	21,3%	17 706	5,2%	20 310	5,9%	231 627	67,6%	342 603	18,9%	14 276	4,2%	-	-
Households	57 774	4,1%	45 620	3,2%	37 749	2,7%	1 264 890	90,0%	1 406 033	77,7%	(2 691)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>135 596</b>	<b>7,5%</b>	<b>64 750</b>	<b>3,6%</b>	<b>59 570</b>	<b>3,3%</b>	<b>1 549 354</b>	<b>85,6%</b>	<b>1 809 269</b>	<b>100,0%</b>	<b>10 746</b>	<b>,6%</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	68 396	7,6%	2 591	,3%	-	-	832 946	92,1%	903 932	52,5%
Bulk Water	36 384	12,3%	-	-	-	-	260 361	87,7%	296 745	17,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 618	8,8%	19 896	3,8%	21 298	4,1%	430 478	83,2%	517 290	30,1%
Auditor-General	704	27,1%	97	3,7%	455	17,6%	1 336	51,5%	2 592	,2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>151 101</b>	<b>8,8%</b>	<b>22 584</b>	<b>1,3%</b>	<b>21 754</b>	<b>1,3%</b>	<b>1 525 120</b>	<b>88,6%</b>	<b>1 720 559</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Thabo Ndlou	011 411 0051
Chief Financial Officer	Mr Gareth Mnisi	011 411 0087

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: WEST RAND (DC48)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Operating Revenue and Expenditure</b>													
<b>Operating Revenue</b>	<b>303 828</b>	<b>324 200</b>	<b>104 019</b>	<b>34,2%</b>	<b>96 359</b>	<b>31,7%</b>	<b>66 133</b>	<b>20,4%</b>	<b>266 511</b>	<b>82,2%</b>	<b>72 527</b>	<b>88,6%</b>	<b>(8,8%)</b>
<b>Exchange Revenue</b>													
Service charges - Electricity	610	610	93	15,2%	144	23,5%	107	17,6%	344	56,3%	130	-	(17,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 583	10 346	261	2,7%	343	3,6%	420	4,1%	1 024	9,9%	431	(20,3%)	(2,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	355	-	-	-	-	-	-	-	-	-	-	(18,8%)	-
Interest earned from Current and Non Current Assets	3 919	6 454	1 827	46,6%	1 443	36,8%	1 569	24,2%	4 829	74,8%	1 137	121,0%	37,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 606	2 606	376	14,4%	536	20,6%	496	19,0%	1 407	54,0%	529	61,3%	(6,4%)
Licence and permits	1 021	701	184	18,0%	142	13,9%	81	11,6%	407	58,1%	26	52,8%	211,8%
Operational Revenue	15 596	22 626	160	1,0%	55	4%	39	2%	254	1,1%	81	1,7%	(51,5%)
<b>Non-Exchange Revenue</b>													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	270 138	275 566	101 118	37,4%	93 697	34,7%	63 412	23,0%	258 227	93,7%	70 194	98,8%	(9,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	5 301	-	-	-	-	-	-	-	-	-	1,6%	-
Other Gains	-	-	-	-	-	-	19	-	19	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>372 141</b>	<b>398 239</b>	<b>68 500</b>	<b>18,4%</b>	<b>100 143</b>	<b>26,9%</b>	<b>92 060</b>	<b>23,1%</b>	<b>260 703</b>	<b>65,5%</b>	<b>52 541</b>	<b>71,7%</b>	<b>75,2%</b>
Employee related costs	223 021	225 621	54 699	24,5%	52 603	23,6%	52 241	23,2%	159 543	70,7%	49 856	72,6%	4,8%
Remuneration of councillors	13 132	14 097	3 050	23,2%	3 691	28,1%	3 176	22,5%	9 917	70,3%	3 090	76,3%	2,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	429	482	112	26,2%	125	29,1%	109	22,7%	347	71,9%	162	110,9%	(32,6%)
Debt impairment	650	1 650	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 800	7 531	-	-	-	-	348	4,6%	348	4,6%	-	-	(100,0%)
Interest	6 135	12 176	307	5,0%	214	3,5%	501	4,1%	1 022	8,4%	3	12,4%	14 460,8%
Contracted services	79 722	84 077	4 146	5,2%	26 360	33,1%	29 527	35,1%	60 033	71,4%	(11 037)	80,0%	(367,5%)
Transfers and subsidies	12 469	11 508	-	-	11 508	92,3%	-	-	11 508	100,0%	5 313	90,4%	(100,0%)
Irrecoverable debts written off	650	650	-	-	-	-	-	-	-	-	-	-	-
Operational costs	30 134	40 447	6 186	20,5%	5 641	18,7%	6 155	15,2%	17 983	44,5%	5 153	69,9%	19,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(68 314)</b>	<b>(74 040)</b>	<b>35 519</b>		<b>(3 784)</b>		<b>(25 927)</b>		<b>5 808</b>		<b>19 986</b>		
Transfers and subsidies - capital (monetary allocations)	70 000	77 928	-	-	30 555	43,6%	32 417	41,6%	62 972	80,8%	12 670	101,7%	156,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 686</b>	<b>3 888</b>	<b>35 519</b>		<b>26 771</b>		<b>6 491</b>		<b>68 780</b>		<b>32 656</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 686</b>	<b>3 888</b>	<b>35 519</b>		<b>26 771</b>		<b>6 491</b>		<b>68 780</b>		<b>32 656</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 686</b>	<b>3 888</b>	<b>35 519</b>		<b>26 771</b>		<b>6 491</b>		<b>68 780</b>		<b>32 656</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 686</b>	<b>3 888</b>	<b>35 519</b>		<b>26 771</b>		<b>6 491</b>		<b>68 780</b>		<b>32 656</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>3 000</b>	<b>9 087</b>	<b>689</b>	<b>23,0%</b>	<b>29</b>	<b>1,0%</b>	<b>1 968</b>	<b>21,7%</b>	<b>2 687</b>	<b>29,6%</b>	<b>23 085</b>	<b>49,2%</b>	<b>(91,5%)</b>
National Government	-	150	18	-	-	-	-	-	18	12,0%	23 009	51,8%	(100,0%)
Provincial Government	3 000	8 437	671	22,4%	-	-	1 727	20,5%	2 398	28,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	50	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>3 000</b>	<b>8 637</b>	<b>689</b>	<b>23,0%</b>	<b>-</b>	<b>-</b>	<b>1 727</b>	<b>20,0%</b>	<b>2 416</b>	<b>28,0%</b>	<b>23 009</b>	<b>49,4%</b>	<b>(92,5%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	450	-	-	29	-	241	53,5%	270	60,0%	76	20,3%	218,4%
<b>Capital Expenditure Functional</b>	<b>3 450</b>	<b>9 537</b>	<b>689</b>	<b>20,0%</b>	<b>41</b>	<b>1,2%</b>	<b>1 968</b>	<b>20,6%</b>	<b>2 698</b>	<b>28,3%</b>	<b>23 034</b>	<b>49,9%</b>	<b>(91,5%)</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>-</b>	<b>224</b>	<b>44,9%</b>	<b>254</b>	<b>50,8%</b>	<b>25</b>	<b>105,6%</b>	<b>811,7%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	500	-	-	29	-	224	44,9%	254	50,8%	25	105,6%	811,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>3 000</b>	<b>8 437</b>	<b>671</b>	<b>22,4%</b>	<b>-</b>	<b>-</b>	<b>1 743</b>	<b>20,7%</b>	<b>2 415</b>	<b>28,6%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 000	8 437	671	22,4%	-	-	1 743	20,7%	2 415	28,6%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>450</b>	<b>600</b>	<b>18</b>	<b>4,0%</b>	<b>12</b>	<b>2,6%</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>5,0%</b>	<b>23 009</b>	<b>51,8%</b>	<b>(100,0%)</b>
Planning and Development	450	600	18	4,0%	12	2,6%	-	-	30	5,0%	23 009	51,8%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Cash Flow from Operating Activities</b>													
<b>Receipts</b>													
Property rates	-	-	315 140	90,3%	342 216	98,0%	260 196	68,6%	917 552	241,9%	166 848	198,2%	55,9%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	31 271	41 777	892	2,9%	1 102	3,5%	1 179	2,8%	3 174	7,6%	1 117	21,6%	5,5%
Transfers and Subsidies - Operational	243 855	253 169	274 314	112,5%	305 889	125,4%	254 702	100,6%	834 904	329,8%	140 926	225,7%	80,7%
Transfers and Subsidies - Capital	70 000	78 657	39 934	57,0%	35 016	50,0%	4 265	5,4%	79 215	100,7%	24 805	140,1%	(82,8%)
Interest	3 919	5 641	-	-	208	5,3%	50	,9%	259	4,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(274 361)	(292 647)	45 073	(16,4%)	34 434	(12,6%)	46 527	(15,9%)	126 033	(43,1%)	(14 856)	18,0%	(413,2%)
Suppliers and employees	(274 361)	(292 647)	45 073	(16,4%)	34 434	(12,6%)	46 527	(15,9%)	126 033	(43,1%)	(14 856)	18,9%	(413,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>74 684</b>	<b>86 598</b>	<b>360 213</b>	<b>482,3%</b>	<b>376 649</b>	<b>504,3%</b>	<b>306 723</b>	<b>354,2%</b>	<b>1 043 585</b>	<b>1 205,1%</b>	<b>151 992</b>	<b>1 977,8%</b>	<b>101,8%</b>
<b>Cash Flow from Investing Activities</b>													
<b>Receipts</b>													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	5,6%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(3 450)	(4 600)	(279)	8,1%	(641)	18,6%	(2 134)	46,4%	(3 053)	66,4%	-	-	2%
Capital assets	(3 450)	(4 600)	(279)	8,1%	(641)	18,6%	(2 134)	46,4%	(3 053)	66,4%	-	-	2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(3 450)</b>	<b>(4 600)</b>	<b>(279)</b>	<b>8,1%</b>	<b>(641)</b>	<b>18,6%</b>	<b>(2 134)</b>	<b>46,4%</b>	<b>(3 053)</b>	<b>66,4%</b>	<b>-</b>	<b>(1)</b>	<b>(100,0%)</b>
<b>Cash Flow from/(used) Financing Activities</b>													
<b>Receipts</b>													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>													
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>71 234</b>	<b>81 998</b>	<b>359 935</b>	<b>505,3%</b>	<b>376 008</b>	<b>527,9%</b>	<b>304 589</b>	<b>371,5%</b>	<b>1 040 532</b>	<b>1 269,0%</b>	<b>151 992</b>	<b>(3 064,4%)</b>	<b>100,4%</b>
Cash/cash equivalents at the year begin:	2 642	2 642	18 466	698,9%	378 458	14 324,4%	754 467	28 556,0%	18 466	698,9%	383 346	100,0%	96,8%
Cash/cash equivalents at the year end:	73 876	84 640	378 458	512,3%	754 467	1 021,3%	1 059 056	1 251,3%	1 059 056	1 251,3%	535 338	(3 631,0%)	97,8%

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	76	3,9%	34	1,7%	342	17,6%	1 497	76,8%	1 950	15,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	178	8,3%	70	3,3%	70	3,3%	1 837	85,2%	2 156	17,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	65	,8%	32	,4%	31	,4%	7 899	98,4%	8 027	65,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	110	100,0%	110	,9%	-	-	-	-
<b>Total By Income Source</b>	<b>319</b>	<b>2,6%</b>	<b>136</b>	<b>1,1%</b>	<b>444</b>	<b>3,6%</b>	<b>11 344</b>	<b>92,7%</b>	<b>12 243</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	319	2,6%	136	1,1%	444	3,6%	11 344	92,7%	12 243	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>319</b>	<b>2,6%</b>	<b>136</b>	<b>1,1%</b>	<b>444</b>	<b>3,6%</b>	<b>11 344</b>	<b>92,7%</b>	<b>12 243</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	995	3,9%	534	2,1%	969	3,8%	22 855	90,1%	25 353	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>995</b>	<b>3,9%</b>	<b>534</b>	<b>2,1%</b>	<b>969</b>	<b>3,8%</b>	<b>22 855</b>	<b>90,1%</b>	<b>25 353</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Elias Kolo	011 411 5021
Chief Financial Officer	Mr Samuel Ramaele	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR GAUTENG  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	<b>195 921 310</b>	<b>192 061 980</b>	<b>55 001 615</b>	<b>28,1%</b>	<b>53 343 929</b>	<b>27,2%</b>	<b>48 324 624</b>	<b>25,2%</b>	<b>156 670 169</b>	<b>81,6%</b>	<b>39 295 717</b>	<b>71,0%</b>	<b>23,0%</b>	
<b>Exchange Revenue</b>														
Service charges - Electricity	70 019 681	65 879 608	18 095 291	25,8%	15 264 691	21,8%	13 812 117	21,0%	47 172 099	71,6%	10 902 212	63,0%	26,7%	
Service charges - Water	24 450 662	24 846 348	6 258 191	25,6%	7 120 414	29,1%	6 053 767	24,4%	19 432 372	78,2%	5 181 430	67,2%	16,8%	
Service charges - Waste Water Management	12 799 951	14 251 368	3 300 260	25,8%	3 995 053	31,2%	3 451 751	24,2%	10 747 064	75,4%	2 810 301	70,7%	22,8%	
Service charges - Waste Management	6 878 421	7 238 256	1 964 648	28,6%	1 952 205	28,4%	1 729 778	23,9%	5 646 631	78,0%	1 454 717	68,0%	18,9%	
Sale of Goods and Rendering of Services	2 952 712	1 329 539	621 590	21,1%	86 170	2,9%	937 682	70,5%	1 645 443	123,8%	759 564	91,8%	23,5%	
Agency services	527 602	507 056	118 890	22,5%	126 173	23,9%	121 344	23,9%	366 407	72,3%	108 873	73,0%	11,5%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 737 577	2 676 182	1 675 666	61,2%	1 165 041	42,6%	1 655 886	61,9%	4 496 593	168,0%	1 073 879	133,2%	54,2%	
Interest earned from Current and Non Current Assets	407 050	497 647	103 268	25,4%	155 253	38,1%	237 657	47,8%	496 179	128 896	128 896	90,4%	84,4%	
Dividends	-	-	15	-	10	-	550	-	575	-	21	-	2 521,7%	
Rent on Land	188	365	88	47,1%	94	50,2%	60	16,4%	242	66,4%	73	99,4%	(17,6%)	
Rental from Fixed Assets	920 636	975 148	120 564	13,1%	133 023	14,4%	133 231	13,7%	386 818	39,7%	145 284	50,9%	(8,3%)	
Licence and permits	21 258	21 212	1 029	4,8%	919	4,3%	969	4,6%	2 917	13,8%	399	11,2%	142,8%	
Operational Revenue	1 717 860	1 614 652	331 725	19,3%	675 110	39,3%	234 735	14,5%	1 241 569	76,9%	291 294	44,2%	(19,4%)	
<b>Non-Exchange Revenue</b>														
Property rates	37 538 074	37 906 709	9 830 790	26,2%	10 790 765	28,7%	9 680 912	25,5%	30 302 468	79,9%	7 955 691	67,9%	21,7%	
Surcharges and Taxes	343 674	360 069	88 125	25,6%	88 619	25,8%	87 325	24,3%	264 070	73,3%	48 169	66,7%	81,3%	
Fines, penalties and forfeits	2 463 764	1 539 304	295 586	12,0%	185 181	7,5%	168 925	11,0%	649 693	42,2%	169 867	22,3%	(6,6%)	
Licences or permits	381 870	374 391	98 247	25,7%	109 220	28,6%	82 809	22,1%	290 276	77,5%	89 447	74,8%	(7,4%)	
Transfer and subsidies - Operational	23 296 082	23 371 068	10 004 681	42,9%	8 546 569	36,7%	6 985 449	29,9%	25 536 699	109,3%	6 371 129	112,8%	9,6%	
Interest	644 323	1 072 984	183 097	28,4%	685 571	106,4%	356 686	33,2%	1 225 354	114,2%	1 203 633	74,6%	76,9%	
Fuel Levy	7 306 081	7 306 081	1 806 274	24,7%	2 115 466	29,0%	2 424 661	33,2%	6 346 400	86,9%	1 602 106	37,9%	51,3%	
Operational Revenue	507 892	389 557	98 313	19,4%	137 321	27,0%	168 584	43,3%	404 219	103,8%	-	-	(100,0%)	
Gains on disposal of Assets	5 954	12 099	3 253	50,8%	747	12,5%	(3 142)	(26,0%)	629	5,2%	908	(47,8%)	(446,2%)	
Other Gains	-	(107 663)	2 025	-	10 312	-	2 887	(2,7%)	15 453	(14,4%)	(1 777)	(17,7%)	(1 732,1%)	
Discontinued Operations	-	-	0	-	-	-	-	-	0	-	2	(100,0%)	(100,0%)	
<b>Operating Expenditure</b>	<b>193 443 119</b>	<b>190 073 899</b>	<b>45 501 856</b>	<b>23,5%</b>	<b>58 957 126</b>	<b>30,5%</b>	<b>43 477 185</b>	<b>22,9%</b>	<b>147 936 166</b>	<b>77,8%</b>	<b>37 818 592</b>	<b>68,2%</b>	<b>15,0%</b>	
Employee related costs	47 923 127	47 871 967	11 228 560	23,4%	12 779 170	26,7%	10 900 587	22,8%	34 908 318	72,9%	9 511 755	68,5%	14,6%	
Remuneration of councillors	722 166	728 147	164 501	22,8%	196 781	27,2%	161 193	22,1%	522 475	71,8%	160 831	69,8%	2,2%	
Bulk purchases - electricity	54 983 974	52 091 649	12 242 325	22,3%	20 722 533	37,7%	9 552 661	18,3%	42 517 518	81,6%	7 891 869	66,0%	(21,0%)	
Inventory consumed	19 734 336	18 896 353	8 075 007	40,9%	3 508 496	17,8%	4 163 225	22,0%	15 745 727	83,3%	4 671 663	67,3%	(10,9%)	
Debt impairment	19 798 351	19 169 933	3 490 510	17,6%	6 939 213	35,0%	5 881 219	30,7%	16 310 941	85,1%	761 685	18,7%	672,1%	
Depreciation and amortisation	12 014 441	12 231 236	1 309 585	10,9%	1 345 847	11,2%	1 542 904	12,6%	4 198 336	34,3%	2 085 814	59,5%	(26,0%)	
Interest	5 441 731	5 645 223	1 288 168	23,7%	1 849 982	34,0%	1 783 531	31,6%	4 921 681	87,2%	1 849 676	79,1%	(3,6%)	
Contracted services	18 634 303	18 792 890	2 838 674	15,2%	5 720 108	30,7%	3 526 492	18,8%	12 085 273	64,3%	3 488 906	52,3%	1,1%	
Transfers and subsidies	911 542	817 313	1 234 735	135,5%	1 634 287	179,3%	2 603 726	318,6%	5 472 748	669,6%	1 256 892	595,7%	107,2%	
Irrecoverable debts written off	382 501	270 176	218 595	57,1%	(64 047)	(14,1%)	74 538	27,6%	239 086	88,5%	3 149 498	1 686,2%	(97,6%)	
Operational costs	10 834 387	10 884 899	2 655 586	24,5%	3 573 928	33,0%	2 573 918	23,6%	8 803 432	80,9%	2 125 355	69,5%	21,1%	
Losses on disposal of Assets	390	6 935	18 752	4 803,0%	2 582	661,5%	(15 010)	(216,4%)	6 324	91,2%	3 682	126,0%	(507,6%)	
Other Losses	2 061 869	2 667 177	736 859	35,7%	738 246	35,8%	728 203	27,3%	2 203 307	82,6%	860 966	87,0%	(15,4%)	
<b>Surplus/(Deficit)</b>	<b>2 478 191</b>	<b>1 988 081</b>	<b>9 499 760</b>		<b>(5 613 197)</b>		<b>4 847 440</b>		<b>8 734 003</b>		<b>1 477 125</b>			
Transfers and subsidies - capital (monetary allocations)	8 916 002	8 885 279	833 115	9,3%	1 627 014	18,2%	1 223 738	13,8%	3 683 867	41,5%	1 020 688	31,3%	19,9%	
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	10 191	100,0%	(100,0%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>11 394 193</b>	<b>10 873 360</b>	<b>10 332 875</b>		<b>(3 986 183)</b>		<b>6 071 177</b>		<b>12 417 869</b>		<b>2 508 003</b>			
Income Tax	82 920	71 729	-	-	302	4%	-	-	302	4%	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>11 311 273</b>	<b>10 801 631</b>	<b>10 332 875</b>		<b>(3 986 485)</b>		<b>6 071 177</b>		<b>12 417 567</b>		<b>2 508 003</b>			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>11 311 273</b>	<b>10 801 631</b>	<b>10 332 875</b>		<b>(3 986 485)</b>		<b>6 071 177</b>		<b>12 417 567</b>		<b>2 508 003</b>			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	299 430	-	291 625	-	388 497	-	979 552	-	309 378	-	25,6%	
<b>Surplus/(Deficit) for the year</b>	<b>11 311 273</b>	<b>10 801 631</b>	<b>10 632 304</b>		<b>(3 694 859)</b>		<b>6 459 675</b>		<b>13 397 119</b>		<b>2 817 381</b>			

**Part 2: Capital Revenue and Expenditure**

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>21 126 381</b>	<b>13 829 676</b>	<b>1 408 955</b>	<b>6,7%</b>	<b>2 536 381</b>	<b>12,0%</b>	<b>2 478 106</b>	<b>17,9%</b>	<b>6 423 443</b>	<b>46,4%</b>	<b>1 595 772</b>	<b>37,3%</b>	<b>55,3%</b>
National Government	8 074 671	7 951 473	627 523	7,8%	1 465 044	18,1%	1 552 402	19,5%	3 644 969	45,8%	804 889	34,1%	92,9%
Provincial Government	162 925	394 728	14 376	8,8%	50 306	30,9%	80 923	20,5%	145 605	36,9%	42 676	13,0%	89,6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	392 372	392 422	55 898	14,2%	121 845	31,1%	204 007	52,0%	381 751	97,3%	116 690	41,1%	74,8%
<b>Transfers recognised - capital</b>	<b>8 629 968</b>	<b>8 738 623</b>	<b>697 797</b>	<b>8,1%</b>	<b>1 637 195</b>	<b>19,0%</b>	<b>1 837 332</b>	<b>21,0%</b>	<b>4 172 324</b>	<b>47,7%</b>	<b>964 255</b>	<b>33,9%</b>	<b>90,5%</b>
Borrowing	2 574 780	2 618 790	383 290	14,9%	444 944	17,3%	445 081	17,0%	1 273 315	48,6%	335 757	38,4%	32,6%
Internally generated funds	9 921 633	2 472 263	327 868	3,3%	454 243	4,6%	195 692	7,9%	977 803	39,6%	295 760	47,4%	(33,8%)
<b>Capital Expenditure Functional</b>	<b>14 423 413</b>	<b>13 835 000</b>	<b>1 397 347</b>	<b>9,7%</b>	<b>2 537 361</b>	<b>17,6%</b>	<b>2 478 193</b>	<b>17,9%</b>	<b>6 412 901</b>	<b>46,4%</b>	<b>1 597 571</b>	<b>37,1%</b>	<b>55,1%</b>
<b>Municipal governance and administration</b>	<b>1 216 044</b>	<b>1 055 769</b>	<b>18 735</b>	<b>1,5%</b>	<b>82 902</b>	<b>6,8%</b>	<b>121 351</b>	<b>11,5%</b>	<b>222 989</b>	<b>21,1%</b>	<b>(12 226)</b>	<b>35,9%</b>	<b>(1 092,6%)</b>
Executive and Council	90 731	66 367	167	0,2%	15 800	17,4%	11 605	17,5%	27 573	41,5%	5 086	10,6%	128,2%
Finance and administration	1 124 213	988 721	18 568	1,7%	67 102	6,0%	109 664	11,1%	195 334	19,8%	(17 385)	37,1%	(730,8%)
Internal audit	1 100	680	-	-	-	-	82	12,1%	82	12,1%	73	24,2%	12,3%
<b>Community and Public Safety</b>	<b>3 530 413</b>	<b>3 210 791</b>	<b>288 597</b>	<b>8,2%</b>	<b>506 283</b>	<b>14,3%</b>	<b>445 561</b>	<b>13,9%</b>	<b>1 240 441</b>	<b>38,6%</b>	<b>455 144</b>	<b>35,2%</b>	<b>(2,1%)</b>
Community and Social Services	401 716	329 896	21 478	5,3%	45 164	11,2%	55 467	16,8%	122 109	37,0%	59 965	45,8%	(7,5%)
Sport And Recreation	100 533	99 019	9 045	9,0%	36 758	36,6%	42 200	42,6%	88 003	88,9%	26 332	60,3%	60,3%
Public Safety	90 544	124 801	24 930	27,5%	12 145	13,4%	3 566	2,9%	40 641	32,6%	65 752	57,0%	(94,6%)
Housing	2 784 447	2 547 858	231 218	8,3%	400 097	14,4%	338 020	13,3%	969 335	38,			

